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[Despatch Abstract.]

Administration report — Revenue

— of the Chidambaram

Munl. Council for 1857-58

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LOCAL AND MUNICIPAL.

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G.O., No. 1642 M., 21st September 1898.

SEPTEMBER.

Administration Report.

Reviewing the — of the Chidambaram Municipal Council for 1897-98.

during the year importance was undertaken

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 30th June 1898, No. 291.

I have the honour to submit my administration report on the working of the Chidambaram Municipality for the year 1897–98 ; the usual statements accompany.

I.—CONSTITUTION OF THE COUNCIL.

2. There were five vacancies in the council during the year under report—four among the nominated councillors and one among those elected. These, together with the two vacancies which remained unfilled at the beginning of the year, were filled up during the year—one by the re-appointment of the same gentleman, five by fresh nominations, and one by a new election. The duration of the vacancies is noted in the margin.

One official seat was vacant—
From 1st March to 4th May 1897.
„ 26th October to 30th November 1897.
„ 22nd February to 15th March 1898.
One non-official seat was vacant—
From 20th February to 4th May 1897.
„ 10th April to 18th May 1897.
„ 20th August to 23rd November 1897.
„ 6th Nov. 1897 to 15th Mar. 1898.

3. Thirty-seven meetings were held during the year against 47 during the year previous, besides seven meetings adjourned for want of a quorum. The average attendance was 1·3 of officials and 6·8 of non-officials.

II.—RECEIPTS.

4. The year opened with a balance of Rs. 9,614–15–2 appertaining to municipal funds. The income derived from all sources during the year amounted to Rupees 21,960–13–5 against Rs. 23,511–4–6 of the previous year. The collections from taxation came up to Rs. 15,882–2–4 against Rs. 17,177–15–11 of the previous year, while those from all other sources amounted to Rs. 6,078–11–1 against Rs. 6,333–4–7 of the previous year. The total receipts were less than the amount of the revised estimate by Rs. 749–2–7 and those of the previous year by Rs. 1,550–7–1. This decrease is due to a portion of the contract amount of tolls remaining unpaid. The variations in the principal items of receipts are explained below.

A.—Municipal Rates and Taxes.

5. *Taxes on Arts.*—(*a*) The total demand, as originally assessed, amounted to Rs. 1,985 ; deducting the remissions made by the council before the close of the year, which amounted to Rs. 175, the net demand was Rs. 1,810, of which Rs. 1,607–8–0 were collected, leaving a balance of Rs. 202–8–0 on the 1st April last : of this, Rs. 141 have since been collected.

(*b*) The arrears at the commencement of the year amounted Rs. 448–8–0, of which Rs. 175 appertained to 1896–97 and Rs. 273–8–0 to previous years. Of these arrears, Rs. 238–8–0 were collected, Rs. 19–8–0 remitted, and Rs. 82 written off, leaving a balance of Rs. 108–8–0 on the 1st April last.

(*c*) The total collections, including the arrears, amounted to Rs. 1,846 against Rs. 2,911 of the previous year. The decrease is mainly attributable to the revised schedule A in the Amended Act.

6. *Tax on Buildings.*— (*a*) The demand amounted to Rs. 7,394–11–8, of which Rs. 7,022–15–8 were collected and Rs. 9–10–10 were remitted on account of vacant houses, leaving a balance of Rs. 362–1–2 on the 1st April last, of which Rs. 316–11–9 have since been collected.

(*b*) The arrears of the year 1896–97 amounted to Rs. 291–8–10 and those of the previous year to Rs. 6–8–2, making a total of Rs. 298–1–0 outstanding on the 1st April 1897, of which Rs. 288–3–11 were collected, Rs. 1–4–6 remitted, and As. 3–7 written off as irrecoverable, leaving a balance of Rs. 8–5–0 on the 1st April last.

(*c*) The total collections, including arrears, amounted to Rs. 7,311–3–7 against Rs. 6,830–2–10 of the previous year and Rs. 7,000 of the revised estimate. The increase is mainly attributable to the rate of the tax on the annual value of the buildings having been raised from 7½ to 8 per centum (*vide* G.O., Mis. No. 1520 M., dated 3rd July 1897).

7. *Tax on Lands.*—(*a*) The current demand was Rs. 576–12–3 against Rupees 354–7–3 of the previous year, the increase being due partly to the rate of the tax on the annual value of the lands having been raised from 7½ to 8½ per cent. (*vide* G.O., Mis. No. 97 M., dated 15th January 1898) and partly to the rate of the tax on vacant sites having been raised from Pies 6 to As. 2 for every 80 square yards (*vide* G.O., Mis. No. 1844, dated 23rd August 1897). Of the total demand of Rs. 576–12–3, Rs. 258–4–2 were collected, leaving a balance of Rs. 318–8–1 on the 1st April last, of which Rs. 282–15–0 have since been collected.

(*b*) Arrears amounted to Rs. 120–12–9, of which Rs. 101–11–11 were collected, As. 3–11 were remitted, and Rs. 15–9–8 written off, leaving a balance of Rs. 3–3–3.

(*c*) The total collections came up to Rs. 360–0–1 against Rs. 263–14–6 of the previous year and Rs. 400 of the revised estimate.

8. The reason why I had to move the council to make a small increase in the rates of house-tax and land-tax was, as stated in my letters to Government noted in margin, to meet to some extent the large decrease in income under profession-tax caused by the amended schedule. Any falling off in the income would comparatively affect the ordinary requirements of the town being properly attended to.

Letter No. 137, dated 12th June 1897.
„ 350, „ 6th December 1897.

9. The whole of the current demand could have been collected within the year had it not been for the following obstacles which lay in the way :—

(*a*) I was not able to commence the collection of house-tax till about the middle of December, when alone it was decided that the previous year's assessment should be adopted for the year under report, as it was found by the council that the revision of the assessment books undertaken by some of the councillors, with reference to the Government Order reviewing the administration report for 1895–96, was "not as satisfactory as it could be" and as even if that revision were to be adopted as it stood, it would be illegal to give effect to it during the year, *vide* my letters noted in the margin.

No. 310, dated 6th November 1897.
„ 349, „ 6th December „

(*b*) The profession-tax register had to be prepared afresh thoroughly consequent upon the revision of the schedule A, and hence the collection of the same was commenced only about the middle of November 1897.

(*c*) The order conveying the approval of Government to the raising of the rate of land-tax was received only on 27th January 1898, and hence the collection of the same was commenced in March 1898.

10. Under arrears, the outstanding balance under professional-tax alone is somewhat large. I regret very much that the arrears under all heads were not entirely cleared off during the year, notwithstanding my earnest endeavours in this direction. Necessary steps will be taken to have the remaining portion cleared off during the current year on ascertaining by careful enquiry as to whether any portion of the amount can be collected, and as to who is answerable for some portion of the arrears having become irrecoverable through neglect to have taken timely measures for the realization of the same. A detailed statement of the outstanding arrears accompanies this report.

11. *Tax on Vehicles with Springs.*—The total collections in the year amounted to Rs. 218 against Rs. 225 of the previous year and Rs. 200 of the revised estimate.

12. *Tax on Animals.*—The income amounted to Rs. 914 against Rs. 902-12-0 of the previous year and Rs. 1,000 of the revised estimate.

13. *Tax on Carts and other Vehicles without Springs.*—The total collections came up to Rs. 1,274 against Rs. 1,368 of the previous year and Rs. 1,300 of the revised estimate. The decrease may be attributed to the vigilant watch exercised by the toll-contractor against persons residing beyond municipal limits getting their carts registered by misrepresentation.

14. *Tolls.*—The farm was leased out for Rs. 7,705 against Rs. 8,000 of the previous year. Of this amount, Rs. 5,928-12-0 were collected within the year. As the contractor has been evading payment of the balance of Rs. 1,776-4-0, the council has resolved to file a suit against him for its recovery. Deducting the contribution of one-third of the collections made to the District Board, Rs. 3,958-14-8 were credited to the Municipal fund against Rs. 4,677-2-7 of the previous year and Rs. 5,140 of the revised estimate. The cause for the lease amount having fallen below that of the previous year was due to the fact that the bidders at the sale were led to think that the previous year's lease was only Rs. 7,000 because of the remission of Rs. 1,000 granted to the contractor—*vide* paragraph 3 (3) of G.O., No. 2085 M., dated 23rd September 1897.

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

15. (*a*) (i) *Rent of Lands.*—The current demand amounted to Rs. 36-2-0 against Rs. 28-8-0 of the previous year, of which Rs. 34-10-0 were collected within the year, leaving a balance of Rs. 1-8-0, which has since been collected. Arrears amounted to Rs. 4-2-0 which was realized within the year in full. The total collections amounted to Rs. 38-12-0.

(ii) *Rent of Buildings.*—Rs. 60, being the rent of the apothecary's quarters, including arrears, were collected during the year.

(iii) *Avenue Receipts*—amounted to Rs. 476-3-4 against Rs. 741-5-5 of the previous year and Rs. 450 of the revised estimate. The cause for the previous year's amount being large is set forth in paragraph 13 (iii) of the administration report for that year.

(*b*) (i) *Sale-proceeds of Lands and Buildings*—Nil.

(ii) *Produce of Gardens*—amounted to Rs. 3-4-0 as in the previous year.

(iii) *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—The income under this head amounted to Rs. 42 against Rs. 43-12-9 of the previous year and Rs. 10 of the revised estimate.

(*c*) *Conservancy Receipts.*—Sale-proceeds of street refuse amounted to Rupees 239-2-0 against Rs. 145-5-0 of the previous year and Rs. 130 of the revised estimate. The increase was due partly to the realization of the value of a portion of the previous year's sweepings of the third division from the party who had used the same and partly to the steps taken to have the current year's sweepings sold in retail.

(*d*) (1) *Fees from Educational Institutions.*—Rs. 6-3-0 were realized from the Municipal Hindustani school.

(*e*) (i) *Sale-proceeds and Composition Fees of Medicines*—amounted to Rupees 2-14-6 against Rs. 10-15-9 of the previous year, and other hospital receipts amounted to Rs. 5-8-0.

(*f*) (i) *Income from Markets.*—The rents of the fish and vegetable markets and the kothaval chavady bazaar were leased out for Rs. 653 (against Rs. 511 in 1896-97), the whole of which was collected during the year, including the deposit of Rs. 10 which has since been adjusted. Re. 1-1-8 was levied as interest for non-payment of kists by the renters on due dates.

(ii) *Income from Slaughter-house*—amounted to Rs. 45 against Rs. 55-0-10 of the previous year and Rs. 50 of the revised estimate.

(*g*) *Other Fees*—(i) *Distraint and Warrant Fees*—amounted to Rs. 45 against Rs. 34-12-0 of the previous year and Rs. 50 of the revised estimate.

(ii) *License-fees*—amounted to Rs. 238-2-10 against Rs. 519-5-10 of the previous year and Rs. 500 of the revised estimate. The cause of decrease was owing chiefly to the discontinuance of the levy of fees for allowing the erection of platforms in public streets consequent on the receipt of G.O., Mis. No. 1325 M., dated 2nd June 1897, directing that no license for a "koradu" should for the future be given without the specific sanction of Government and partly to the non-renewal of koradu licenses, as directed in G.O., Mis. No. 474 M., dated 20th March 1890, through oversight in this office.

(iii) *Other fees*—amounted to Rs. 2.

(*h*) *Fines under Municipal and other Acts* — amounted to Rs. 569-15-8 against Rs. 144 of the previous year and Rs. 500 of the revised estimate. The increase was owing to prosecutions having been instituted in a larger number of cases than in the previous year for offences against the Municipal Act as detailed in the margin.

Particulars of Offences for which prosecutions were instituted.

	1896-97.	1897-98.
Failure to give information of births	13	71
Failure to give information of deaths	34	132
Failure to have children vaccinated	29	10
Keeping insanitary premises.	49	150
Fouling the water of reserved tanks	65	71
Offences under other sections of the Act	76	115

16. Thus the total receipts amounted to Rs. 2,498-3-0 against Rs. 2,324-8-7 of the previous year and Rs. 2,480 of the revised estimate.

17. *Grants and Contributions*—(*a*) *From Government*—(1) *Education—Normal Stipends.*—(1) Rs. 36-7-4 were received from Provincial funds on account of contribution for stipends for normal students and a balance of Rs. 28-4-2 due for September, October, November and December 1897 and January 1898 remains undrawn owing to the usual bill not having been submitted to the Treasury Deputy Collector through oversight in this office. The bill has now been submitted.

(2) *Municipal Schools.*—Rs. 16-3-0 were received from Provincial funds on account of result grants for the Hindustani school.

(*b*) *From Local Boards*—(ii) *Medical.*—Rs. 1,307-10-0 were contributed by the South Arcot District Board on account of the maintenance of the municipal hospital, Chidambaram, against Rs. 1,658 of the previous year and Rs. 1,910 of the revised estimate. The sum of Rs. 554-5-6 due by the District Board for the last quarter of 1896-97, for which an application was made from this office on 26th April 1897, has not been received as yet. The matter was left unnoticed through oversight in this office and the President, District Board, has now been addressed on this subject.

18. *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—The current demand amounted to Rs. 744-15-0 against Rs. 334-14-0 of the previous year, of which Rs. 716-7-0 were collected, leaving a balance of Rs. 28-8-0, of which Rs. 3 have since been collected. Of the arrears amounting to Rs. 7-14-0, Rs. 5-10-0 were collected, leaving a balance of Rs. 2-4-0. The total collections amounted to Rs. 722-1-0 against Rs. 329-10-0 of the previous year and Rs. 670 of the revised estimate. The increase is due partly to efforts having been made to extend the private scavenging service (number of houses availing of the service at the end of the year under report being 151 over that at the end of the previous year) and partly to the rate of fee per house having been raised from As. 6 to As. 9 per quarter in the budget for 1897-98. The reason for arrears under this head remaining uncollected is that the rule requiring the collection of private scavenging fees in advance was not strictly enforced in view to encouraging the system. Steps will be taken to clear off the arrears in 1898-99.

(ii) *Other Purposes.*—Rs. 55 were collected on account of fees for removing the contents of the cess-pool attached to M.R.Ry. Nattukottai Chidambara Chettiar's Choultry.

(*b*) *Other Items*—(i) *Fishery Rents*—amounted to Rs. 1,159-9-11 against Rs. 683-8-6 of the previous year, the increase being mainly attributable to the keen competition among the bidders at the auction-sale.

(ii) *Fee for Re-numbering Carts.*—The receipts amounted to Rs. 4–4–0 against Rs. 3–6–0 of the previous year.

(iii) *Other Items.*—The receipts amounted to Rs. 10–8–0 against Rs. 47–4–5 of the previous year.

19. Thus the receipts under the head "Miscellaneous" amounted to Rupees 1,951–6–11 against Rs. 1,104–12–11 of the previous year and Rs. 1,690 of the revised estimate.

20. *Extraordinary and Debt*—(*d*) *Advances*—(ii) *Others.*—Rs. 348–12–10 shown under this item comprises the following items:—

	Rs.	A.	P.
(1) Advance to fitter of iron latrines	80	0	0
(2) Advance to Messrs. Best & Co. for empty kerosine-oil drums	88	0	0
Advances to the Civil Apothecary for the purchase of books and furniture	35	0	0
Excess payment made to the District Board on account of tolls	145	12	10

21. Thus the total receipts under all heads, as detailed above, amounted to Rupees 21,960–13–5 against Rs. 23,511-4-6 of the previous year and Rs. 22,710 of the revised estimate.

III.—Expenditure.

22. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The expenditure amounted to Rs. 2,575–4–6 against Rs. 432–3–0 of the previous year and Rs. 2,700 of the revised estimate. Of the above amount, Rs. 1,988–2–8 were spent on metalling the East Car street and Rs. 587–1–10 on the construction of five tunnels in places where they were mostly needed.

(*b*) *Buildings.*—The expenditure amounted to Rs. 220–12–1 and the works on which the above sum was spent are detailed in statement II-A.

(*c*) *Drainage.*—Nil.

(*d*) *Water-supply.*—The sum of Rs. 238–4–10 was spent towards the cost of investigation of water-supply scheme.

(2) *Repairs.*—The expenditure amounted to Rs. 5,762–0–11 against Rupees 3,960–2–8 of the previous year and Rs. 6,040 of the revised estimate. The details of expenditure are given in statement II-A.

(3) *Establishment.*—Rs. 511–8–2 were spent on account of pay of the Public Works overseer sanctioned in G.O., Mis. No. 2575 M., dated 20th November 1897, on Rs. 30 per mensem from December 1897, and of the road maistry and six road coolies maintained throughout the year.

(4) *Tools and Plant and other Stores.*—The cost of tools, &c., purchased for the use of road coolies and the instrument, &c., purchased for the use of the Public Works overseer amounted to Rs. 51–13–0 against Rs. 12–14–9 of the previous year and Rs. 50 of the revised estimate. Thus the total expenditure under grant 1 amounted to Rs. 9,359–12–4 against Rs. 5,248–14–8 of the previous year and Rupees 10,480 of the revised estimate.

23. *Grant 2, Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—Rs. 98–1–6 were spent on account of stipends to the two teachers trained in the Government Training school, Cuddalore.

(2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed Payments.*—Rs. 101–6–10 were spent on account of pay of the Hindustani school teacher.

(*b*) *Result Grants.*—The school earned Rs. 43–2–0, of which a moiety, viz., Rs. 21–9–0, was paid to the teacher.

(*c*) *Contingencies.*—Rent of the school building and other charges amounted to Rs. 33–6–6 against Rs. 40–10–9 of the previous year and Rs. 50 of the revised estimate.

(3) *Salary Grants.*—Rs. 670–6–9 were disbursed on account of the grants in aid of the salaries of the teachers of the middle department of the Town Middle school and the Pachayappah's High school against Rs. 849–6–9 of the previous year and Rs. 860 of the revised estimate. No information was furnished to me by the educational authorities regarding the working of the schools.

(4) *Result Grants.*—The expenditure amounted to Rs. 1,069–14–0 against Rs. 1,238–10–0 of the previous year and Rs. 1,200 of the revised estimate.

(5) *Combined Grants.*—Nil.

(6) *Inspection.*—The total expenditure came up to Rs. 218–7–0 against Rupees 229–9–6 of the previous year and Rs. 240 of the revised estimate.

(7) *Miscellaneous*—(*a*) *Building, &c.—Furniture Grants.*—Rs. 25 were spent on account of furniture grant for one of the result schools. Thus the total expenditure under Grant 2 amounted to Rs. 2,238–3–7 against Rs. 2,636 of the previous year and Rs. 2,710 of the revised estimate. The educational statements I to V received from the Assistant Inspector of Schools are herewith submitted.

24. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries.*—Rs. 3,752–13–7 were spent against Rs. 3,657–6–4 of the previous year and Rupees 3,900 of the revised estimate, the increase being due to the entertainment of an assistant compounder on Rs. 7 per mensem sanctioned in G.O., No. 439 M., dated 8th March 1897, and to the expenditure under "Sundries and Contingencies" having exceeded that of the previous year. The details of the working of the hospital are given in the accompanying report of the Civil Apothecary in charge. The construction of the remaining portion of the compound wall referred to in paragraph 5 (*d*) (2) of the Civil Apothecary's report will shortly be carried out.

(2) (*a*) *Contributions to Provincial Funds for* (1) *Medical College*, (2) *Sanitary Inspection, and* (3) *Medical Reserve staff* amounted to Rs. 221 against Rs. 200 of the previous year and Rs. 150 of the revised estimate.

(3) *Vaccination.*—Rs. 336–6–4 were spent against Rs. 344–9–5 of the previous year and Rs. 350 of the revised estimate. The total number of cases vaccinated during the year was 641 against 655 of the previous year, of which 594 were successful, 406 of these being infantile cases. There were, however, 47 children born in the town during the year who were left unprotected. Ten cases were prosecuted for failure to have children vaccinated. As it has been resolved to get the supply of lymph for future use from the Mysore Government Vaccine Institute at Bangalore, it is hoped that it will result in a reduction in the average cost of each successful operation.

(4) *Registration of Births and Deaths.*—The expenditure amounted to Rupees 137–8–6 against Rs. 134–3–1 of the previous year and Rs. 130 of the revised estimate. Five hundred and one births and 649 deaths were registered during the year against 542 and 610, respectively, of the previous year. Prosecution was instituted in 71 cases for failure to give information of births and in 132 cases for failure to give information of deaths against 13 and 34 cases, respectively, in the previous year.

(5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (i) *Establishment Charges* amounted to Rs. 2,937–3–5 against Rs. 2,902–11–11 of the previous year and Rupees 3,270 of the revised estimate. The increase of scavengers' pay from Rs. 5 to Rs. 6 provided for in the budget was not given effect to because it was not found necessary, and hence the expenditure did not come up to the amount of the revised estimate.

(ii) *Other Charges* amounted to Rs. 2,313–8–3 against Rs. 1,520–1–7 of the previous year and Rs. 2,000 of the revised estimate; the amount covers the cost of additional night-soil and sewage carts and one equifex sprayer and the hire for rubbish carts with bulls and for bullocks for night-soil and sewage carts.

(*b*) *Private Scavenging*—(i) *Establishment.*—The expenditure amounted to Rs. 589–13–0 against Rs. 367–4–7 of the previous year and Rs. 650 of the revised estimate. The increase is due to the employment of one additional maistry and two scavengers and to the increase of scavengers' pay from Rs. 5 to Rs. 6, as sanctioned in the budget.

(ii) *Contingencies.*—The repair of the hand night-soil carts cost Rs. 6–4–0. Thus the total expenditure under both the items amounted to Rs. 596–1–0, while the income under this source amounted to Rs. 722–1–0. Every effort is being made

to have the private scavenging service further extended. Owners of insanitary premises were prosecuted in 150 cases during the year under report against 49 cases in the previous year.

(*c*) *Cholera, Festival and Plague charges* amounted to Rs. 1,622–9–2 against Rs. 1,235–14–4 of the previous year and Rs. 1,300 of the revised estimate. The increased expenditure was due to the special sanitary arrangements made during the two half-yearly festivals as far as possible on the lines laid down by the District Medical and Sanitary Officer and to the arrangements made to check the spread of cholera which appeared in the town on two occasions during the year and to the construction of a plague shed and segregation shed as required by the District Medical and Sanitary Officer.

(*d*) *Contingencies.*—The charges amounted to Rs. 27–5–10 against Rs. 37–1–6 of the previous year and Rs. 50 of the revised estimate, the main items of expenditure being the purchase of rattan baskets and tools for the use of scavengers and sweepers. Thus the total expenditure under Grant 3 amounted to Rs. 11,944–8–1 against Rs. 10,406–11–9 of the previous year and Rs. 11,820 of the revised estimate.

25. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(1) *Lighting.*—The total charges amounted to Rs. 1,294–5–11 against Rs. 1,993–9–2 of the previous year and Rs. 1,730 of the revised estimate. The decrease in expenditure is to some extent due to fall in the price of kerosine-oil. Seven new lamp-posts were put up and twelve new lanterns purchased during the year under report, the total number of lights on the 31st March last being 237.

(v) *Avenues.*—Establishment and other charges amounted to Rs. 237–6–7 against Rs. 265–13–2 of the previous year and Rs. 420 of the revised estimate.

(ix) *Other Charges* amounted to Rs. 283–15–3 against Rs. 304–3–11 of the previous year and Rs. 400 of the revised estimate. The particulars are as follows :—

	Rs.	A.	P.
(1) Numbering carts	5	9	0
(2) Rewards for killing dogs	10	2	6
(3) Printing proceedings of the council	260	15	4
(4) Other items	7	4	5
Total ..	283	15	3

Thus the total expenditure under Grant 4 amounted to Rs. 1,815–11–9 against Rs. 2,563–10–3 of the previous year and Rs. 2,550 of the revised estimate.

26. *Grant 5*—(*a*) *General Establishment.*—The charges amounted to Rupees 1,023–13–1 against Rs. 1,093–3–5 of the previous year and Rs. 1,026 of the revised estimate.

(*b*) *Collection of Municipal Taxes—Establishment charges* amounted to Rupees 236–13–1 against Rs. 251–5–0 of the previous year and Rs. 246 of the revised estimate.

(*c*) *Collection of Tolls*—(ii) *Contingencies.*—Rs. 19–4–0 were spent towards the repairs of toll huts Nos. 3 and 4.

(*d*) *Office Contingencies* amounted to Rs. 545–15–1 against Rs. 467–6–1 of the previous year and Rs. 278 of the revised estimate. The increase in expenditure was chiefly due to the purchase of new set of account forms, &c., for office use with reference to the instructions from the Assistant Inspector of Local Fund Accounts.

(*e*) *Contributions for Central Office and Audit Establishments* amounted to Rs. 250 against Rs. 151 of the previous year and Rs. 250 of the revised estimate.

(*f*) *Charges for revision of house-tax.*—The sum of Rs. 51–8–11 was spent on account of pay of the temporary clerks and the peon entertained for the assistance of the Special Deputy Tahsildar appointed for the revision of house-tax under G.O., Mis. No. 190 M., dated 25th January 1898, and on account of cost of printed forms and stationery supplied for his use. Thus the total expenditure under Grant 5 amounted to Rs. 2,127–6–2 against Rs. 1,968–6–6 of the previous year and Rs. 1,850 of the revised estimate.

27. *Advances Recoverable*—(*a*) *Permanent.*—Rs. 20 was the amount advanced to the manager for meeting the contingent charges of the municipality.

(*b*) *Others.*—Of the sum of Rs. 100, Rs. 50 were advanced to the Sanitary Engineer and Rs. 50 to his Surveyor for meeting necessary expenses in connection with the investigation of the water-supply scheme. The advances have since been adjusted.

28. *Refunds of other than current collections.*—One rupee was refunded to a party on account of profession tax collected from him and credited to municipal funds during the previous year, but subsequently remitted by the Council on appeal.

29. Thus the grand total expenditure under all the heads as detailed above amounted to Rs. 27,606–9–11 against Rs. 22,998–9–10 of the previous year and Rs. 29,440 of the revised estimate.

30. Hence the year closed with a balance of Rs. 3,969–2–8 against Rupees 9,614–15–2 of the previous year and Rs. 2,890 of the revised estimate.

31. The following are the chief items of the progress which the municipality has made during the year. A qualified Overseer on Rs. 30 was entertained for the supervision of public works, the services of such an officer having been in real need. The chief want of the town is a good water-supply. I am glad that a start has been made in this direction, and I hope it will end successfully. The investigation of the Lalpuram project mentioned by the Sanitary Commissioner in paragraph (*g*) of his inspection notes, dated 20th November 1896, recorded in G.O., No. 1141 M., dated 10th May 1897, has been taken up by the Sanitary Engineering Department. Necessary levels have been taken for this project as well as for two other schemes. An experimental well was dug in Lalpuram and its water was forwarded in April last to the Chemical Examiner; but the result of the analysis has not been communicated to me as yet, as promised in the Sanitary Engineer's letter of the 2nd April last. One of the four main or car streets of the town which remained unmetalled was metalled, and a large portion of the already metalled roads and streets was re-metalled; five tunnels were constructed. Four iron sewage carts and eight night-soil iron hand carts to meet the requirements on festival occasions, one equifex sprayer for purposes of disinfection and 16 moveable iron dust-bins to be substituted for dilapidated masonry ones were purchased. A temporary plague shed and a segregation shed were erected outside the town. The temporary vegetable market was re-built. Some repairs were executed to the hospital buildings and to the fish market and slaughter-house.

32. *General Remarks.*—Since the close of the year under report, additional repairs and improvements were made to the fish and meat market. A compound wall to the hospital premises has been partly constructed. The portion of the consulting room used for surgery has been railed off. A shed for treatment of venereal cases has been constructed in the hospital premises. The repair of the steps of one of the reserved tanks has been put in hand; the construction of a permanent latrine on the southern part of the town is about to be commenced. The acquisition of a suitable site for a pucka vegetable market building which is very much needed is under consideration. The revision of house-tax registers, ordered in G.O., No. 1709 M., dated 7th October 1896, and the Council's attention to which was subsequently drawn in the marginally-noted Government Orders, has after all been done by the special officer appointed under G.O., Mis. No. 190 M., dated 25th January 1898, and appeals against the orders passed by him on revision petitions are pending disposal. The same officer is proceeding with his enquiry into cases of encroachment in the streets. Although 25 years have elapsed since this town was constituted into a municipality, it was not practicable to better the condition of most of the streets of the town owing to the smallness of income, which is about the same as that of the municipality of Tiruvannámalai (a much smaller town) constituted only two years ago, and owing to the appropriation of the best portion of the income for various other items. The metalling and improvement of many of the streets in the town is a crying want in the town. One hundred and six out of a total of 118 streets in the town

G.O., No. 1325 M., dated 2nd June 1897.
" " 2085 M., " 23rd Sept. "

have no side channels and have not even been sectioned. Some of them get very miry on the first fall of rain, while portions of several streets resemble shallow pools in the winter. To improve the condition of streets, a larger allotment than what has been usually spent is necessary, and this result can be achieved mainly by curtailing the expenditure under other heads. With this view, I proposed in my letter No. 21, dated 13th January 1898, that the minimum allotment under each grant might be fixed; but the Government considered it undesirable to do so. I now respectfully beg that, at least as far as communications are concerned, Government may be pleased to fix the percentage as has been done in the case of Local Funds. I would propose that the whole collections under tolls *minus* the contribution to the District Board and the collections under taxes on vehicles, animals and carts may be ordered to be utilized for the improvement of roads and streets in the town.

33. Owing to ill-health, I had to delegate my powers for a period of two months from 7th April last, and on my resuming charge, I had to attend to the disposal of accumulated current business in addition to the sanitary arrangements for the annual Anithirumanjanam festival. Hence the delay in the submission of this report passed by the council on 4th July 1898.

ENCLOSURE.

CONCISE Annual Report of the Municipal Hospital, Chidambaram, for the year 1897–98.

Public Health.—The general health of the public was not so good as it ought to be owing to the prevalence of cholera which appeared twice in the year, on the first occasion from July to September and on the second from November to March, the total number of attacks being 430 with 223 deaths, the infection having been traced to importation on the first occasion from Bhuvanagiri and on the second from Máyavaram. The south and south-western parts of the town were the places much affected by the epidemic, the water-supply in them being open to contamination. But the inhabitants residing around the temple enjoyed comparative immunity from the disease, which is chiefly due to the supply of good water from the temple wells. The most common diseases which were treated in the hospital were diseases of the skin, ear, eye, digestive system, fevers and some of the other general diseases, injuries, venereal and nervous diseases, rheumatic and respiratory affections and diseases of the urinary and generative system. There has been a gradual rise in the prices of food-grains owing to failure of timely rains and threatening of famine. During the prevalence of the epidemic both during the festivals and other occasions, the usual additional sanitary staff was engaged by the municipality, and every practicable precautions on sanitation and water-supply were duly enforced for stamping out the disease, sufficient care having been taken towards disinfection and disposal of cholera excreta, soiled clothes, bedding and vomited matter, &c.; disinfection of the affected houses with carbolic powder and solution of perchloride of mercury, of drinking-water wells and tanks with potash permanganate and of the other tanks with lime and alum was duly carried out; attention having been paid to the recommendations made by the District Sanitary Officer on sanitary points especially during festivals. During the second period of the epidemic, a special hospital assistant was deputed for cholera duty in the municipality and another one in the villages of the taluk for the same.

2. *Vital Statistics.*—There were 501 births and 649 deaths registered within the municipal circle.

3. *Sanitation.*—The sanitation of the town may be said to be fair. There have been eight public latrines—two on the standard plan, three masonry and three tatty enclosures, with one urinal made of galvanized zinc sheets. Private scavenging system is carried out by the municipality in 400 houses. The daily rubbish is removed by 11 carts drawn by bulls to the depots on the outskirts of the town, where it is sold in auction to ryots who use it as manure for their fields. Night-soil is carried out by seven carts and one drawn by a bullock and is buried in trenches made in the depot, the present site of which is objectionable on the score of its vicinity to public road and a few habitation. I have often found the smell to be abominable when passing on the road.

Drainage.—There is no regular system of drainage except a few masonry works. The surplus rain-water flows off into the side channels cut out for the purpose in the streets. There are 82 cess-pools and dirty water from some of the houses finds its way into them through their private drains and they are daily emptied into three municipal sewage carts by the servants concerned. There are two markets in the station—one a large thatched shed for vegetables and the other, a square paved court-yard with tiled verandahs around for fish and meat. Sheep are slaughtered under a tiled shed in the backyard of the building where there is also a cess-pool. The conservancy staff consists of 1 sanitary inspector on Rs. 20 + 7, 4 maistries on Rs. 6 each, 2 private scavenging maistries on Rs. 6 each, 22 sweepers on Rs. 5 each, 18 toties on Rs. 5 each, 7 private scavenging toties on Rs. 6 each.

Water-supply.—The town depends upon tanks and wells for water-supply. Four of the large tanks are reserved—two for drinking and two for drinking and bathing purposes. Although these are watched by watchmen, the water is open to contamination before it reaches the tanks. The wells for the most part are brackish and only about half a dozen which are situated within the temple and elsewhere supply fresh water fit for drinking.

4. *Vaccination.*—This is compulsory in this municipality; animal vaccination is mostly carried on and the depot is located in the hospital premises. Six hundred and forty-one cases were vaccinated by the municipal vaccinator in the year, of which 606 were successful. The number of infantile vaccinations was 411, of which 406 were successful. Re-vaccination is carried on as circumstances permit. The number of cases vaccinated by the medical officer is 32, of which 21 were successful.

5. *Hospitals and Dispensaries—Nature and Sufficiency of Accommodation.*—(*a*) The hospital consists of three blocks of buildings connected by tiled verandahs, thus forming one main building; the central block is used for surgery, the right for the male ward and the left for the female ward. The out-houses attached to the main building are one contageous shed, two latrines, male and female, a kitchen and a dead-house all with pucka tiled roofing. There are 18 beds in the hospital and the accommodation is sufficient. There are two permanent isolation sheds for cholera cases out of the town.

(*b*) The hospital building leaks only during heavy and continual rains. The masonry pillars of the main building require pointing and tar painting to about half of their height.

(*c*) *State of repair of furniture.*—The condition of furniture is good.

(*d*) *Inspections*—(1) *Steps taken to carry out the recommendations, if any, of the Surgeon-General with the Government of Madras,* (2) *Steps taken to carry out the recommendations of other Inspecting Officers.*—(1) *Nil.* (2)—Of the recommendations made by the District Medical and Sanitary Officer during his inspection of the hospital, dated 17th March 1897, some have been complied with and those that have not been complied with yet are (1) construction of a compound wall (only half the portion being now done); (2) erection of a lying-in-ward; (3) entertainment of a third-class hospital assistant. No. (1) will be shortly completed, No. (2) is put off till another site is acquired for the construction of a new hospital building which is under contemplation. Nothing is known of No. (3).

(*e*) Patients able enough to pay for their diets dieted themselves.

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

	1895–96.		1896–97.		1897–98.	
	Number treated.	Average daily sick.	Number treated.	Average daily sick.	Number treated.	Average daily sick.
In-door	296	10·95	280	11·31	303	11·27
Out-door	15,362	74·50	16,717	82·37	16,904	90·09
Total ..	15,658	85·45	16,997	93·68	17,207	101·36

during the year ... importance was undertaken
ti... 96-97 ...

There has been an increase of 23 in- and 187 out- patients as compared with the previous year. Only serious and deserving cases were dieted in the hospital.

(*g*) *Mortality and actual causes of it.*—The mortality among in- and out- patients was 33, the former numbering 21 and the latter 12. The diseases under which they occurred are as follows:—

Among in-patients—	
Dysentery	3
Phthisis	3
Abscess	1
Digestive diseases	5
Respiratory system	1
Cholera	3
Injury	1
Ulcer	1
General diseases	3

The deaths among out-patients were from cholera. No. septic disease was acquired in the hospital.

(*h*) *Operations and Results.*—Nine hundred and forty-three operations were performed on 943 patients, of whom 885 were cured, 53 relieved, 3 discharged otherwise, 2 died and the causes of deaths were one after craniotomy and the other from shock after injury. In the year previous the number of operations was 932.

(*i*) *Establishment whether sufficient and complete.*—The establishment consisted of one senior compounder on Rs. 18, one assistant compounder on Rs. 7, one midwife on Rs. 12, one ward attendant on Rs. 7, one peon on Rs. 6, one female ward nurse on Rs. 4, one waterman and one toty on Rs. 5 each. The above establishment is quite sufficient and the servants discharge their duties efficiently.

(*j*) *Midwife—Work actually done.*—Eighty cases of labour, both natural and otherwise, were attended by the midwife against 79 cases in the year previous, there being an increase of only one case. She is put under the result system, the minimum number of cases fixed being six; her services are also utilized in the treatment of female diseases.

(*k*) *Gosha Hospital.*—None.

(*l*) *General Remarks.*—The condition of appliances, bedding and clothing is fairly good and sufficient. The municipality has provided the Apothecary with specially built quarters, but it is let to him *for rent.* Lastly the town is not supplied with sufficient good water fit for drinking; majority of the people are hence obliged to drink tank water which cannot be expected to be thoroughly wholesome and free from any contamination. It will be very laudable indeed if the water project now undergoing experiment be brought to perfection at an early date.

CHIDAMBARAM,
1*st April* 1898.

(Signed) V. MOHANARANGAM NAYUDU,
Civil Apothecary.

Endt. No. .

Forwarded to the Chairman, Municipal Council, Chidambaram.

SOUTH ARCOT,
14*th May* 1898.

(Signed) FRANK BEIT,
Ag. Dist. Medl. and Sany. Officer.

Endt. No. 1060.

Submitted.

2. This report was received by me only on 7th July 1898. As I have been in charge of this division only since the middle of last March, I have not had full opportunity of observing the working of this municipality.

3. The number of meetings held seems to be steadily declining. It is little more than half what it was two years ago. The average attendance of officials has increased since last year from 1 to 1·3, and of non-officials has decreased from 7 to 6·8, my observation also shows that much time is wasted owing to members not attending punctually at the hour fixed.

4. In paragraph 5 (*c*), the Chairman attributes the decrease in receipts from profession tax to the amended schedule A in the new Act; and in paragraph 8 he mentions that the rates of taxes on lands and buildings had to be increased in order to meet the expected decline in profession tax receipts. There is no doubt that the amended schedule has produced such a decline and this is attributable mainly to the absence of classes in the schedule between classes VI and VII and between classes VII and VIII. The inclusion of two such classes would add considerably to the profession tax receipts.

5. In paragraph 31 the Chairman mentions the water-supply scheme which has been lately projected and started by the council; the scheme was very favourably reported on by the Sanitary Engineering department, and a sample of the water was sent up for chemical examination in April last. It is evident from the report of the Civil Apothecary enclosed that this scheme, if the water is found to be suitable, should be pushed on as fast as possible. The interest which the Council itself takes in the scheme may be gauged from the fact that when I visited the experimental well in April last, where water had been found, no member of the Council except the Chairman and myself, and I think the Tahsildar, had visited it.

6. The Council spent a considerable sum on the streets of the municipality last year. But much yet remains to be done. In particular, the West Car street is urgently in need of repair. The Chairman urges in paragraph 32 that Government should fix a percentage allotment for communications. In view of the urgency of the watter-supply scheme, I doubt whether this is advisable at present.

7. The Council has at present under its consideration the question mentioned by the Civil Apothecary in paragraph 5 (l) of his report, as to whether he should pay rent for his quarters or not.

8. The Municipal Council complains much of poverty and smallness of income. The Council's action in various matters, notably in the tax collection of pandal fees, which are entirely unobjectionable sources of income, throws some doubt on the genuineness of this complaint. There is also a section of the Council secretly, if not openly, opposed to the work of the Special Deputy Tahsildar. The result of this officer's work has been to bring the incidence of house tax more nearly up to the average in other municipalities. The method in which the Council disposes of appeals from his assessments will indicate their eagerness or otherwise to have the income of the municipality increased. It is noticeable that the income from license fees has fallen from Rs. 519 to Rs. 238. The facts mentioned by the Chairman are not wholly responsible for this large decrease.

9. It is evident from paragraphs 10, 17 (*a*) and 17 (*b*) (ii) that the supervision over the office establishment is not so good as it might be.

11*th July* 1898.

(Signed) E. H. WALLACE,
Ag. Head Asst. Collector.

Endt. No. .

Submitted to Government.

2. The decline in the number of meetings is not altogether matter for dissatisfaction. As remarked by the Head Assistant Collector, councillors are unpunctual in their attendance, and time is consequently wasted. Apart from mere talk and personal recriminations which, it is to be feared, often constitute all the "business done" at meetings, the actual work turned out is a decided improvement on the results of previous years and is creditable to the present Chairman, who deserves every

encouragement for the efforts he has made in the face of much opposition and petty annoyance. Taking into consideration the facts mentioned in paragraph 9 the collections are on the whole creditable. No steps have yet been taken apparently to clear off a sum of Rs. 41 out of the amount of *old* arrears outstanding under tax on arts. These items should be cleared off at once.

3. *Paragraph* 13.—It is open to the Council to compound with persons residing just outside municipal limits for payment of tolls. The toll-gate contractor is within his right in seeing that such persons do not get their carts registered surreptitiously, but in order to save them from unnecessary worry and trouble, the Council would do well to exercise the powers conferred by the Act.

4. *Paragraph* 15 (*c*).—The increase from conservancy receipts is satisfactory.

5. *Paragraph* 15 (*g*) (2).—The Council should endeavour to increase their income under this head by charging fees for pandals as pointed out by the Head Assistant Collector. Municipal Councils evince a strange aversion to levying these fees.

6. The large increase from fines under Municipal and other Acts is altogether satisfactory, betokening, as shown in the margin of paragraph 15 (iii) (*b*), increased vigour in several directions.

7. The Chairman is hampered by a bad office and his efforts to improve it were thwarted by the Council who restored the manager on appeal. Instances of this officer's neglect of duty are afforded in paragraph 15 (*g*) (2) and paragraph 17. Since the date of his restoration, the Council has been compelled to pass resolutions on more than one occasion "severely warning" him for neglect of duty resulting in loss of revenue to the Council. Such resolutions are, however, absolutely futile when the Council, either from ill-timed leniency or some more questionable motives, will not permit the Chairman to adopt effective measures.

8. *Paragraph* 18.—A considerable advance has been made in towards extending private scavenging, which is creditable.

9. I find that during the past five years the Council has spent Rs. 8,708 on New Works—Communications and Rs. 11,659 on Repairs. This would give an average annual expenditure of nearly Rs. 240 per mile on the total length (17 miles) of roads and lanes in the town. Yet the actual results are that only $5\frac{3}{4}$ miles of roads are metalled. A certain number of "tunnels" have been built, but as pointed out by the Head Assistant Collector much yet remains to be done and the inference is almost irresistible that there has been gross mismanagement, if not fraud in the past. The Council has at last entertained an overseer on Rs. 30 and it is to be hoped that it will insist on obtaining better value for its money in future.

10. No improvement is perceptible in vaccination and registration of births and deaths would still appear to be defective.

11. The Civil Apothecary's remarks on the disposal of night-soil should engage the Chairman's attention.

12. The revision of the house-tax registers has been completed by the special officer, and it is to be hoped that the Council will have sufficient good sense and firmness to resist the temptation to reduce the assessment wholesale on appeal.

13. With an increased revenue from this source it might be possible to undertake the execution of a water-supply scheme and the construction of a market.

(Signed) L. M. WYNCH,
Ag. Collector.

23*rd July* 1898.

ORDER—No. 1642 M., dated 21st September 1898.

The receipts and charges of the Chidambaram 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	9,102	2,160	9,620	9,615
Tax on Arts	2,911	3,000	1,500	1,846
,, on Buildings and Lands	7,094	7,400	7,400	7,671
,, on Vehicles and Animals	1,128	1,200	1,200	1,132
,, on Carts	1,368	1,300	1,360	1,274
Tolls	4,677	5,000	5,140	3,959
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	886	550	580	620
Conservancy Receipts	145	250	130	239
Fees and Revenue from Educational Institutions	8	10	10	6
,, ,, from Medical Institutions	17	10	10	9
Income from Markets and Slaughter-houses	555	720	700	689
License Fees	520	500	500	238
Other Fees	51	50	50	47
Fines under Municipal and other Acts	144	400	500	570
Grants and Contributions from Government	118	70	90	53
,, ,, from Local Boards	2,360	1,910	1,910	1,308
,, ,, from other bodies	100	..	..	..
Recoveries for Services to Private Individuals	365	670	730	777
Miscellaneous	740	650	960	1,174
Advances Recovered	325	..	..	349
Total ..	32,614	25,850	32,330	31,576
Charges.				
GRANT 1—				
New Works—				
Communications	432	1,600	2,700	2,575
Buildings	255	1,400	550	221
Drainage	132	..	..	..
Water-supply	19	250	500	238
Repairs—				
Communications	2,568	1,100	5,040	4,802
Buildings	549	..	500	473
Water-supply	843	300	500	487
Establishment	438	640	640	512
Tools and Plant and other Stores	13	50	50	52
Total ..	5,249	5,340	10,480	9,360
GRANT 2—				
Training Schools	108	120	120	98
Municipal Schools—				
On the Salary-result System	150	190	190	156
Grants-in-aid—				
Salary Grants	849	860	860	670
Result Grants	1,239	1,200	1,200	1,070
Building, Furniture, &c., Grants	61	100	100	25
Inspection	229	240	240	219
Total ..	2,636	2,710	2,710	2,238
GRANT 3—				
Hospitals and Dispensaries	3,657	3,900	3,900	3,753
Contributions	200	150	150	221
Vaccination	345	350	350	336
Registration of Births and Deaths	134	130	130	138
Conservancy, Road-cleaning and Road-watering	6,071	6,990	7,290	7,497
Total ..	10,407	11,520	11,820	11,945
GRANT 4—				
Lighting	1,994	1,730	1,730	1,294
Avenues	266	420	420	238
Public Garden, Survey of Land, Fire and other Charges	304	400	400	284
Total ..	2,564	2,550	2,550	1,816
GRANT 5—				
Supervision and Management	1,968	1,850	1,820	2,127
Advances Recoverable	43	..	60	120
Refunds	132	..	..	1
Grand Total ..	22,999	23,970	29,440	27,607
Balance	9,615	1,880	2,890	3,969

2. Thirty-seven meetings were held by the Municipal Council against forty-seven in 1896-97 and seven others were adjourned for want of a quorum against twelve in Cuddalore. The average attendance of non-official members continued to be fair, but

notwithstanding the remarks in paragraph 2 of G.O., No. 2085 M., dated 23rd September 1897, that of officials declined slightly and was again very irregular. The Government must insist upon the latter attending the meetings of the Municipal Council more regularly in future. In this connection the Council's attention is drawn to the Collector's remark in paragraph 2 of his endorsement. A single seat was filled by election during the year, after a contest at which 46·5 per cent. of the voters concerned attended the poll.

3. *Receipts.*—(1) The net current demand under the tax on arts and professions fell from Rs. 2,864 to Rs. 1,810 and its average incidence from Rs. 2–0–10 to Rupees 1–14–8—a result which is ascribed to the operation of the revised Schedule A annexed to the District Municipalities Act. The demand under the taxes on buildings and lands, however, rose from Rs. 6,863 and Rs. 354, respectively, to Rs. 7,395 and Rs. 577, owing in the case of the former tax to the enhancement of its rate from $7\frac{1}{2}$ to 8 per cent. of the annual value, and in that of the latter to the increase in the rates of the tax on cultivable lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. and of that on vacant house sites from 6 pies to 2 annas for every 80 square yards. It is hoped that the revision of the house tax registers carried out by the special officer will result in a marked improvement in the demand in the current year. In this connection the attention of the Municipal Council is drawn to the Collector's remarks in paragraph 12 of his endorsement. The suggestion of the Head Assistant Collector in the concluding portion of paragraph 4 of his endorsement should form the subject of a separate communication.

(2) The current collections under the tax on arts declined slightly, but were fair, while those under the tax on buildings continued to be good; but under the land tax they declined and were poor, only 44·7 per cent. of the net demand having been realized within the close of the year. The short collections under the last head are, however, explained in paragraph 9 of the Chairman's report. The arrear realizations under the taxes on buildings and lands improved and were good, but in the case of the arts tax, under which nearly one-fourth of the demand was written off as irrecoverable, they were indifferent. The Government, however, trusts that no pains will be spared to adjust all the outstanding arrears before the close of the current year.

(3) There was an increase in the receipts from the sale of the sweepings and market rents and a more marked rise under fines and fishery rents, which, in the case of the former, is attributed to the larger number of prosecutions instituted during the year for offences under the Municipal Act, and in that of the latter to keen competition at the sale of the farm. On the other hand, the income from tolls and license fees showed a decline, which is explained in paragraphs 14 and 15 of the Chairman's report. In this connection, however, the attention of Municipal Council is drawn to the Collector's remarks in paragraphs 3 and 5 of his endorsement.

(4) It is gratifying to observe that the number of houses served by the private scavenging agency rose from 247 to 398 and that owing partly to this cause and partly to the enhancement in the rate of fees, the receipts from this source amounted to Rs. 722 or more than double those in the previous year. The service was worked at a profit of Rs. 126 to the Municipal Council against a loss of Rs. 45 in 1896–97. As, however, the number of houses served by this agency is only 10 per cent. of the total number assessed to the tax on buildings, there is ample scope for its expansion, which should be effected in the current year. The explanation offered by the Chairman for not collecting the fees in advance, as repeatedly ordered by Government, is not adequate. This rule should be strictly followed in future.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The outlay on communications amounted to Rs. 7,377 or 87·2 per cent. more than the net municipal income from tolls. The Head Assistant Collector in charge of the division, however, reports that much yet remains to be done towards improving the condition of the town roads. The west car street, which is stated to be in need of urgent repair, should be attended to without delay. In this connection, the attention of the Municipal Council is drawn to the Collector's remarks in paragraph 9 of his endorsement, in which the Government fully concurs. The proposal made by the Chairman in the latter part of paragraph 32 of his report does not commend itself to Government.

(2) *Education.*—The net expenditure on education amounted to Rs. 2,179 or 13·7 per cent. of the receipts from taxation, and all but Rs. 670 of this sum was devoted to primary education. The Municipal Council continued to maintain a primary school on the salary-result system for Muhammadans, and aided with salary grants two secondary schools, including the primary department of one of them. Twenty primary schools, of which however two were closed before the end of the year, were also aided with result grants against eighteen in 1896–97. The attendance at the Municipal school again declined, but at the aided schools taken together it improved. The former institution appears to have done well at the departmental examinations, but the results of the grant examinations were not satisfactory and more than 10 per cent. of the allotment for result grants was allowed to lapse. The total number of boys under instruction in the Municipal and aided schools again rose from 1,250 to 1,305 or 95·8 per cent. of the male population of school-going age, which is satisfactory. The attention of the Director of Public Instruction is drawn to the omission on the part of the Educational authorities pointed out by the Chairman in paragraph 23 of his report.

(3) *Medical Relief.*—The number of in and out patients treated at the Municipal hospital rose from 280 and 16,717, respectively, to 303 and 16,904, the increase being apparently due to the unhealthiness of the season. The midwife attached to the hospital attended 80 cases of labour or only one more than in the previous year. The minimum number of cases to be attended by her every month, viz., six, seems to be low and should be raised to at least eight. The attention of the Municipal Council is drawn to the remarks of the Civil Apothecary in paragraphs 5 (*b*) and (*d*) of his report regarding the repairs to the hospital building and the entertainment of a third-class hospital assistant.

(4) *Vaccination and Vital Statistics.*—The total number of persons vaccinated during the year was 641, or 14 less than in the previous year and the percentage of reported success fell from 96·5 to 94·5. Infantile vaccination also showed a slight retrogression, the reported number of children under one year successfully vaccinated having been 21·8 per mille of the population against 23·7 per mille in 1896–97. The cost of each successful case continued to be high, viz., As. 8–10 or more than twice the general average for municipalities in the previous year; but a reduction is looked for in the current year.

The number of births registered fell from 542 to 501; but owing apparently to the prevalence of cholera, that of deaths rose from 610 to 649. As observed by the Collector in paragraph 10 of his endorsement, the registration of vital statistics was still defective, the rates recorded being much below the normal, and every endeavour should be made to render the returns accurate and trustworthy.

(5) *Sanitation.*—The expenditure of Rs. 7,497 under this head exceeded the allotment by 7·3 per cent. and amounted to 34·1 per cent. of the total receipts. From paragraphs 31 and 32 of the Chairman's report, it appears that some little attention was paid to the sanitation of the town; but the Council should exert itself to the utmost to remedy the defects pointed out from time to time by the sanitary officers. In this connection the attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 11 of his endorsement. A scheme for the water-supply of the town is now under investigation by the Sanitary Engineer.

5. *General Remarks.*—The year closed with a balance of Rs. 3,969 or 18·1 per cent. of the receipts; but the greater portion of this sum will be required for expenditure on the water-supply scheme referred to in the preceding paragraph.

The administration of the municipality during the year under review showed in some respects an improvement on that of the previous year, which, as observed by the Collector in paragraph 2 of his endorsement, is creditable to the Chairman; but it was still far from efficient. The collection of taxes, vaccination and the registration of vital statistics demand increased attention, and the Government trusts that the Councillors will co-operate with the Chairman in placing matters on a better footing.

6. The Chairman's mode of drawing up his report in a few main paragraphs with sub-paragraphs and further subordinate divisions and the insertion of the figures and the letters of the sub-heads in connection with the various items of receipt and expenditure are very confusing and inconvenient and should be avoided in future. The tabular statement and the particulars of deaths among in-patients given in paragraph 5 of the medical report are unnecessary and should be omitted from future reports.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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Regd. } *Spare copies*

G.O., No. 1642 M., 21st September 1898.

SEPTEMBER.

Administration Report.

Reviewing the — of the Chidambaram Municipal Council for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 30th June 1898, No. 291.

I have the honour to submit my administration report on the working of the Chidambaram Municipality for the year 1897-98 ; the usual statements accompany.

I.—Constitution of the Council.

2. There were five vacancies in the council during the year under report—four among the nominated councillors and one among those elected. These, together with the two vacancies which remained unfilled at the beginning of the year, were filled up during the year—one by the re-appointment of the same gentleman, five by fresh nominations, and one by a new election. The duration of the vacancies is noted in the margin.

One official seat was vacant—
From 1st March to 4th May 1897.
„ 26th October to 30th November 1897.
„ 22nd February to 15th March 1898.
One non-official seat was vacant –
From 20th February to 4th May 1897.
„ 10th April to 18th May 1897.
„ 20th August to 23rd November 1897.
„ 6th Nov. 1897 to 15th Mar. 1898.

3. Thirty-seven meetings were held during the year against 47 during the year previous, besides seven meetings adjourned for want of a quorum. The average attendance was 1·3 of officials and 6·8 of non-officials.

II.—Receipts.

4. The year opened with a balance of Rs. 9,614-15-2 appertaining to municipal funds. The income derived from all sources during the year amounted to Rupees 21,960-13-5 against Rs. 23,511-4-6 of the previous year. The collections from taxation came up to Rs. 15,882-2-4 against Rs. 17,177-15-11 of the previous year, while those from all other sources amounted to Rs. 6,078-11-1 against Rs. 6,333-4-7 of the previous year. The total receipts were less than the amount of the revised estimate by Rs. 749-2-7 and those of the previous year by Rs. 1,550-7-1. This decrease is due to a portion of the contract amount of tolls remaining unpaid. The variations in the principal items of receipts are explained below.

A.—Municipal Rates and Taxes.

5. *Taxes on Arts.*—(*a*) The total demand, as originally assessed, amounted to Rs. 1,985 ; deducting the remissions made by the council before the close of the year, which amounted to Rs. 175, the net demand was Rs. 1,810, of which Rs. 1,607-8-0 were collected, leaving a balance of Rs. 202-8-0 on the 1st April last : of this, Rs. 141 have since been collected.

(*b*) The arrears at the commencement of the year amounted Rs. 448-8-0, of which Rs. 175 appertained to 1896-97 and Rs. 273-8-0 to previous years. Of these arrears, Rs. 238-8-0 were collected, Rs. 19-8-0 remitted, and Rs. 82 written off, leaving a balance of Rs. 108-8-0 on the 1st April last.

(*c*) The total collections, including the arrears, amounted to Rs. 1,846 against Rs. 2,911 of the previous year. The decrease is mainly attributable to the revised schedule A in the Amended Act.

6. *Tax on Buildings.*— (*a*) The demand amounted to Rs. 7,394-11-8, of which Rs. 7,022-15-8 were collected and Rs. 9-10-10 were remitted on account of vacant houses, leaving a balance of Rs. 362-1-2 on the 1st April last, of which Rs. 316-11-9 have since been collected.

(*b*) The arrears of the year 1896-97 amounted to Rs. 291-8-10 and those of the previous year to Rs. 6-8-2, making a total of Rs. 298-1-0 outstanding on the 1st April 1897, of which Rs. 288-3-11 were collected, Rs. 1-4-6 remitted, and As. 3-7 written off as irrecoverable, leaving a balance of Rs. 8-5-0 on the 1st April last.

(*c*) The total collections, including arrears, amounted to Rs. 7,311-3-7 against Rs. 6,830-2-10 of the previous year and Rs. 7,000 of the revised estimate. The increase is mainly attributable to the rate of the tax on the annual value of the buildings having been raised from 7½ to 8 per centum (*vide* G.O., Mis. No. 1520 M., dated 3rd July 1897).

7. *Tax on Lands.*—(*a*) The current demand was Rs. 576-12-3 against Rupees 354-7-3 of the previous year, the increase being due partly to the rate of the tax on the annual value of the lands having been raised from 7½ to 8½ per cent. (*vide* G.O., Mis. No. 97 M., dated 15th January 1898) and partly to the rate of the tax on vacant sites having been raised from Pies 6 to As. 2 for every 80 square yards (*vide* G.O., Mis. No. 1844, dated 23rd August 1897). Of the total demand of Rs. 576-12-3, Rs. 258-4-2 were collected, leaving a balance of Rs. 318-8-1 on the 1st April last, of which Rs. 282-15-0 have since been collected.

(*b*) Arrears amounted to Rs. 120-12-9, of which Rs. 101-11-11 were collected, As. 3-11 were remitted, and Rs. 15-9-8 written off, leaving a balance of Rs. 3-3-3.

(*c*) The total collections came up to Rs. 360-0-1 against Rs. 263-14-6 of the previous year and Rs. 400 of the revised estimate.

8. The reason why I had to move the council to make a small increase in the rates of house-tax and land-tax was, as stated in my letters to Government noted in margin, to meet to some extent the large decrease in income under profession-tax caused by the amended schedule. Any falling off in the income would comparatively affect the ordinary requirements of the town being properly attended to.

Letter No. 137, dated 12th June 1897.
„ 350, „ 6th December 1897.

9. The whole of the current demand could have been collected within the year had it not been for the following obstacles which lay in the way :—

(*a*) I was not able to commence the collection of house-tax till about the middle of December, when alone it was decided that the previous year's assessment should be adopted for the year under report, as it was found by the council that the revision of the assessment books undertaken by some of the councillors, with reference to the Government Order reviewing the administration report for 1895-96, was "not as satisfactory as it could be" and as even if that revision were to be adopted as it stood, it would be illegal to give effect to it during the year, *vide* my letters noted in the margin.

No. 310, dated 6th November 1897.
„ 349, „ 6th December „

(*b*) The profession-tax register had to be prepared afresh thoroughly consequent upon the revision of the schedule A, and hence the collection of the same was commenced only about the middle of November 1897.

(*c*) The order conveying the approval of Government to the raising of the rate of land-tax was received only on 27th January 1898, and hence the collection of the same was commenced in March 1898.

10. Under arrears, the outstanding balance under professional-tax alone is somewhat large. I regret very much that the arrears under all heads were not entirely cleared off during the year, notwithstanding my earnest endeavours in this direction. Necessary steps will be taken to have the remaining portion cleared off during the current year on ascertaining by careful enquiry as to whether any portion of the amount can be collected, and as to who is answerable for some portion of the arrears having become irrecoverable through neglect to have taken timely measures for the realization of the same. A detailed statement of the outstanding arrears accompanies this report.

11. *Tax on Vehicles with Springs.*—The total collections in the year amounted to Rs. 218 against Rs. 225 of the previous year and Rs. 200 of the revised estimate.

12. *Tax on Animals.*—The income amounted to Rs. 914 against Rs. 902-12-0 of the previous year and Rs. 1,000 of the revised estimate.

13. *Tax on Carts and other Vehicles without Springs.*—The total collections came up to Rs. 1,274 against Rs. 1,368 of the previous year and Rs. 1,300 of the revised estimate. The decrease may be attributed to the vigilant watch exercised by the toll-contractor against persons residing beyond municipal limits getting their carts registered by misrepresentation.

14. *Tolls.*—The farm was leased out for Rs. 7,705 against Rs. 8,000 of the previous year. Of this amount, Rs. 5,928-12-0 were collected within the year. As the contractor has been evading payment of the balance of Rs. 1,776-4-0, the council has resolved to file a suit against him for its recovery. Deducting the contribution of one-third of the collections made to the District Board, Rs. 3,958-14-8 were credited to the Municipal fund against Rs. 4,677-2-7 of the previous year and Rs. 5,140 of the revised estimate. The cause for the lease amount having fallen below that of the previous year was due to the fact that the bidders at the sale were led to think that the previous year's lease was only Rs. 7,000 because of the remission of Rs. 1,000 granted to the contractor—*vide* paragraph 3 (3) of G.O., No. 2085 M., dated 23rd September 1897.

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

15. (*a*) (i) *Rent of Lands.*—The current demand amounted to Rs. 36-2-0 against Rs. 28-8-0 of the previous year, of which Rs. 34-10-0 were collected within the year, leaving a balance of Rs. 1-8-0, which has since been collected. Arrears amounted to Rs. 4-2-0 which was realized within the year in full. The total collections amounted to Rs. 38-12-0.

(ii) *Rent of Buildings.*—Rs. 60, being the rent of the apothecary's quarters, including arrears, were collected during the year.

(iii) *Avenue Receipts*—amounted to Rs. 476-3-4 against Rs. 741-5-5 of the previous year and Rs. 450 of the revised estimate. The cause for the previous year's amount being large is set forth in paragraph 13 (iii) of the administration report for that year.

(*b*) (i) *Sale-proceeds of Lands and Buildings*—Nil.

(ii) *Produce of Gardens*—amounted to Rs. 3-4-0 as in the previous year.

(iii) *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—The income under this head amounted to Rs. 42 against Rs. 43-12-9 of the previous year and Rs. 10 of the revised estimate.

(*c*) *Conservancy Receipts.*—Sale-proceeds of street refuse amounted to Rupees 239-2-0 against Rs. 145-5-0 of the previous year and Rs. 130 of the revised estimate. The increase was due partly to the realization of the value of a portion of the previous year's sweepings of the third division from the party who had used the same and partly to the steps taken to have the current year's sweepings sold in retail.

(*d*) (1) *Fees from Educational Institutions.*—Rs. 6-3-0 were realized from the Municipal Hindustani school.

(*e*) (i) *Sale-proceeds and Composition Fees of Medicines*—amounted to Rupees 2-14-6 against Rs. 10-15-9 of the previous year, and other hospital receipts amounted to Rs. 5-8-0.

(*f*) (i) *Income from Markets.*—The rents of the fish and vegetable markets and the kothaval chavady bazaar were leased out for Rs. 653 (against Rs. 511 in 1896-97), the whole of which was collected during the year, including the deposit of Rs. 10 which has since been adjusted. Re. 1-1-8 was levied as interest for non-payment of kists by the renters on due dates.

(ii) *Income from Slaughter-house*—amounted to Rs. 45 against Rs. 55-0-10 of the previous year and Rs. 50 of the revised estimate.

(*g*) *Other Fees*—(i) *Distraint and Warrant Fees*—amounted to Rs. 45 against Rs. 34-12-0 of the previous year and Rs. 50 of the revised estimate.

(ii) *License-fees*—amounted to Rs. 238-2-10 against Rs. 519-5-10 of the previous year and Rs. 500 of the revised estimate. The cause of decrease was owing chiefly to the discontinuance of the levy of fees for allowing the erection of platforms in public streets consequent on the receipt of G.O., Mis. No. 1325 M., dated 2nd June 1897, directing that no license for a "koradu" should for the future be given without the specific sanction of Government and partly to the non-renewal of koradu licenses, as directed in G.O., Mis. No. 474 M., dated 20th March 1890, through oversight in this office.

(iii) *Other fees*—amounted to Rs. 2.

(*h*) *Fines under Municipal and other Acts*—amounted to Rs. 569-15-8 against Rs. 144 of the previous year and Rs. 500 of the revised estimate. The increase was owing to prosecutions having been instituted in a larger number of cases than in the previous year for offences against the Municipal Act as detailed in the margin.

Particulars of Offences for which prosecutions were instituted.

	1896-97.	1897-98.
Failure to give information of births	13	71
Failure to give information of deaths	34	132
Failure to have children vaccinated	29	10
Keeping insanitary premises.	49	150
Fouling the water of reserved tanks	65	71
Offences under other sections of the Act	76	115

16. Thus the total receipts amounted to Rs. 2,498-3-0 against Rs. 2,324-8-7 of the previous year and Rs. 2,480 of the revised estimate.

17. *Grants and Contributions*—(*a*) *From Government*—(1) *Education—Normal Stipends.*—(1) Rs. 36-7-4 were received from Provincial funds on account of contribution for stipends for normal students and a balance of Rs. 28-4-2 due for September, October, November and December 1897 and January 1898 remains undrawn owing to the usual bill not having been submitted to the Treasury Deputy Collector through oversight in this office. The bill has now been submitted.

(2) *Municipal Schools.*—Rs. 16-3-0 were received from Provincial funds on account of result grants for the Hindustani school.

(*b*) *From Local Boards*—(ii) *Medical.*—Rs. 1,307-10-0 were contributed by the South Arcot District Board on account of the maintenance of the municipal hospital, Chidambaram, against Rs. 1,658 of the previous year and Rs. 1,910 of the revised estimate. The sum of Rs. 554-5-6 due by the District Board for the last quarter of 1896-97, for which an application was made from this office on 26th April 1897, has not been received as yet. The matter was left unnoticed through oversight in this office and the President, District Board, has now been addressed on this subject.

18. *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—The current demand amounted to Rs. 744-15-0 against Rs. 334-14-0 of the previous year, of which Rs. 716-7-0 were collected, leaving a balance of Rs. 28-8-0, of which Rs. 3 have since been collected. Of the arrears amounting to Rs. 7-14-0, Rs. 5-10-0 were collected, leaving a balance of Rs. 2-4-0. The total collections amounted to Rs. 722-1-0 against Rs. 329-10-0 of the previous year and Rs. 670 of the revised estimate. The increase is due partly to efforts having been made to extend the private scavenging service (number of houses availing of the service at the end of the year under report being 151 over that at the end of the previous year) and partly to the rate of fee per house having been raised from As. 6 to As. 9 per quarter in the budget for 1897-98. The reason for arrears under this head remaining uncollected is that the rule requiring the collection of private scavenging fees in advance was not strictly enforced in view to encouraging the system. Steps will be taken to clear off the arrears in 1898-99.

(ii) *Other Purposes.*—Rs. 55 were collected on account of fees for removing the contents of the cess-pool attached to M.R.Ry. Nattukottai Chidambara Chettiar's Choultry.

(*b*) *Other Items*—(i) *Fishery Rents*—amounted to Rs. 1,159-9-11 against Rs. 683-8-6 of the previous year, the increase being mainly attributable to the keen competition among the bidders at the auction sale.

(ii) *Fee for Re-numbering Carts.*—The receipts amounted to Rs. 4–4–0 against Rs. 3–6–0 of the previous year.

(iii) *Other Items.*—The receipts amounted to Rs. 10–8–0 against Rs. 47–4–5 of the previous year.

19. Thus the receipts under the head "Miscellaneous" amounted to Rupees 1,951–6–11 against Rs. 1,104–12–11 of the previous year and Rs. 1,690 of the revised estimate.

20. *Extraordinary and Debt*—(*d*) *Advances*—(ii) *Others.*—Rs. 348–12–10 shown under this item comprises the following items:—

	Rs.	A.	P.
(1) Advance to fitter of iron latrines	80	0	0
(2) Advance to Messrs. Best & Co. for empty kerosine-oil drums	88	0	0
Advances to the Civil Apothecary for the purchase of books and furniture	35	0	0
Excess payment made to the District Board on account of tolls	145	12	10

21. Thus the total receipts under all heads, as detailed above, amounted to Rupees 21,960–13–5, against Rs. 23,511–4–6 of the previous year and Rs. 22,710 of the revised estimate.

III.—Expenditure.

22. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—The expenditure amounted to Rs. 2,575–4–6 against Rs. 432–3–0 of the previous year and Rs. 2,700 of the revised estimate. Of the above amount, Rs. 1,988–2–8 were spent on metalling the East Car street and Rs. 587–1–10 on the construction of five tunnels in places where they were mostly needed.

(*b*) *Buildings.*—The expenditure amounted to Rs. 220–12–1 and the works on which the above sum was spent are detailed in statement II-A.

(*c*) *Drainage.*—Nil.

(*d*) *Water-supply.*—The sum of Rs. 238–4–10 was spent towards the cost of investigation of water-supply scheme.

(2) *Repairs.*—The expenditure amounted to Rs. 5,762–0–11 against Rupees 3,960–2–8 of the previous year and Rs. 6,040 of the revised estimate. The details of expenditure are given in statement II-A.

(3) *Establishment.*—Rs. 511–8–2 were spent on account of pay of the Public Works overseer sanctioned in G.O., Mis. No. 2575 M., dated 20th November 1897, on Rs. 30 per mensem from December 1897, and of the road maistry and six road coolies maintained throughout the year.

(4) *Tools and Plant and other Stores.*—The cost of tools, &c., purchased for the use of road coolies and the instrument, &c., purchased for the use of the Public Works overseer amounted to Rs. 51–13–0 against Rs. 12–14–9 of the previous year and Rs. 50 of the revised estimate. Thus the total expenditure under grant 1 amounted to Rs. 9,359–12–4 against Rs. 5,248–14–8 of the previous year and Rupees 10,480 of the revised estimate.

23. *Grant 2, Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—Rs. 98–1–6 were spent on account of stipends to the two teachers trained in the Government Training school, Cuddalore.

(2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed Payments.*—Rs. 101–6–10 were spent on account of pay of the Hindustani school teacher.

(*b*) *Result Grants.*—The school earned Rs. 43–2–0, of which a moiety, viz., Rs. 21–9–0, was paid to the teacher.

(*c*) *Contingencies.*—Rent of the school building and other charges amounted to Rs. 33–6–6 against Rs. 40–10–9 of the previous year and Rs. 50 of the revised estimate.

(3) *Salary Grants.*—Rs. 670–6–9 were disbursed on account of the grants in aid of the salaries of the teachers of the middle department of the Town Middle school and the Pachayappah's High school against Rs. 849–6–9 of the previous year and Rs. 860 of the revised estimate. No information was furnished to me by the educational authorities regarding the working of the schools.

(4) *Result Grants.*—The expenditure amounted to Rs. 1,069–14–0 against Rs. 1,238–10–0 of the previous year and Rs. 1,200 of the revised estimate.

(5) *Combined Grants.*—Nil.

(6) *Inspection.*—The total expenditure came up to Rs. 218–7–0 against Rupees 229–9–6 of the previous year and Rs. 240 of the revised estimate.

(7) *Miscellaneous*—(*a*) *Building, &c.*—*Furniture Grants.*—Rs. 25 were spent on account of furniture grant for one of the result schools. Thus the total expenditure under Grant 2 amounted to Rs. 2,238–3–7 against Rs. 2,636 of the previous year and Rs. 2,710 of the revised estimate. The educational statements I to V received from the Assistant Inspector of Schools are herewith submitted.

24. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries.*—Rs. 3,752–13–7 were spent against Rs. 3,657–6–4 of the previous year and Rupees 3,900 of the revised estimate, the increase being due to the entertainment of an assistant compounder on Rs. 7 per mensem sanctioned in G.O, No. 439 M., dated 8th March 1897, and to the expenditure under "Sundries and Contingencies" having exceeded that of the previous year. The details of the working of the hospital are given in the accompanying report of the Civil Apothecary in charge. The construction of the remaining portion of the compound wall referred to in paragraph 5 (*d*) (2) of the Civil Apothecary's report will shortly be carried out.

(2) (*a*) *Contributions to Provincial Funds for* (1) *Medical College*, (2) *Sanitary Inspection, and* (3) *Medical Reserve staff* amounted to Rs. 221 against Rs. 200 of the previous year and Rs. 150 of the revised estimate.

(3) *Vaccination.*—Rs. 336–6–4 were spent against Rs 344–9–5 of the previous year and Rs. 350 of the revised estimate. The total number of cases vaccinated during the year was 641 against 655 of the previous year, of which 594 were successful, 406 of these being infantile cases. There were, however, 47 children born in the town during the year who were left unprotected. Ten cases were prosecuted for failure to have children vaccinated. As it has been resolved to get the supply of lymph for future use from the Mysore Government Vaccine Institute at Bangalore, it is hoped that it will result in a reduction in the average cost of each successful operation.

(4) *Registration of Births and Deaths.*—The expenditure amounted to Rupees 137–8–0 against Rs. 134–3–1 of the previous year and Rs. 130 of the revised estimate. Five hundred and one births and 619 deaths were registered during the year against 542 and 610, respectively, of the previous year. Prosecution was instituted in 71 cases for failure to give information of births and in 132 cases for failure to give information of deaths against 13 and 34 cases, respectively, in the previous year.

(5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (i) *Establishment Charges* amounted to Rs. 2,937–3–5 against Rs. 2,902–11–11 of the previous year and Rupees 3,270 of the revised estimate. The increase of scavengers' pay from Rs. 5 to Rs. 6 provided for in the budget was not given effect to because it was not found necessary, and hence the expenditure did not come up to the amount of the revised estimate.

(ii) *Other Charges* amounted to Rs. 2,313–8–3 against Rs. 1,520–1–7 of the previous year and Rs. 2,000 of the revised estimate; the amount covers the cost of additional night-soil and sewage carts and one equifex sprayer and the hire for rubbish carts with bulls and for bullocks for night-soil and sewage carts.

(*b*) *Private Scavenging*—(i) *Establishment.*—The expenditure amounted to Rs. 589–13–0 against Rs. 367–4–7 of the previous year and Rs. 650 of the revised estimate. The increase is due to the employment of one additional maistry and two scavengers and to the increase of scavengers' pay from Rs. 5 to Rs. 6, as sanctioned in the budget.

(ii) *Contingencies.*—The repair of the hand night-soil carts cost Rs. 6–4–0. Thus the total expenditure under both the items amounted to Rs. 596–1–0, while the income under this source amounted to Rs. 722–1–0. Every effort is being made

to have the private scavenging service further extended. Owners of insanitary premises were prosecuted in 150 cases during the year under report against 49 cases in the previous year.

(*c*) *Cholera, Festival and Plague charges* amounted to Rs. 1,622-9-2 against Rs. 1,235-14-4 of the previous year and Rs. 1,300 of the revised estimate. The increased expenditure was due to the special sanitary arrangements made during the two half-yearly festivals as far as possible on the lines laid down by the District Medical and Sanitary Officer and to the arrangements made to check the spread of cholera which appeared in the town on two occasions during the year and to the construction of a plague shed and segregation shed as required by the District Medical and Sanitary Officer.

(*d*) *Contingencies.*—The charges amounted to Rs. 27-5-10 against Rs. 37-1-6 of the previous year and Rs. 50 of the revised estimate, the main items of expenditure being the purchase of rattan baskets and tools for the use of scavengers and sweepers. Thus the total expenditure under Grant 3 amounted to Rs. 11,944-8-1 against Rs. 10,406-11-9 of the previous year and Rs. 11,820 of the revised estimate.

25. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(i) *Lighting.*—The total charges amounted to Rs. 1,294-5-11 against Rs. 1,993-9-2 of the previous year and Rs. 1,730 of the revised estimate. The decrease in expenditure is to some extent due to fall in the price of kerosine-oil. Seven new lamp-posts were put up and twelve new lanterns purchased during the year under report, the total number of lights on the 31st March last being 237.

(v) *Avenues.*—Establishment and other charges amounted to Rs. 237-6-7 against Rs. 265-13-2 of the previous year and Rs. 420 of the revised estimate.

(ix) *Other Charges* amounted to Rs. 283-15-3 against Rs. 304-3-11 of the previous year and Rs. 400 of the revised estimate. The particulars are as follows :—

	Rs.	A.	P.
(1) Numbering carts	5	9	0
(2) Rewards for killing dogs	10	2	6
(3) Printing proceedings of the council	260	15	4
(4) Other items	7	4	5
Total ..	283	15	3

Thus the total expenditure under Grant 4 amounted to Rs. 1,815-11-9 against Rs. 2,563-10-3 of the previous year and Rs. 2,550 of the revised estimate.

26. *Grant 5*—(*a*) *General Establishment.*—The charges amounted to Rupees 1,023-13-1 against Rs. 1,093-3-5 of the previous year and Rs. 1,026 of the revised estimate.

(*b*) *Collection of Municipal Taxes—Establishment charges* amounted to Rupees 236-13-1 against Rs. 251-5-0 of the previous year and Rs. 246 of the revised estimate.

(*c*) *Collection of Tolls*—(ii) *Contingencies.*—Rs. 19-4-0 were spent towards the repairs of toll huts Nos. 3 and 4.

(*d*) *Office Contingencies* amounted to Rs. 545-15-1 against Rs. 467-6-1 of the previous year and Rs. 278 of the revised estimate. The increase in expenditure was chiefly due to the purchase of new set of account forms, &c., for office use with reference to the instructions from the Assistant Inspector of Local Fund Accounts.

(*e*) *Contributions for Central Office and Audit Establishments* amounted to Rs. 250 against Rs. 151 of the previous year and Rs. 250 of the revised estimate.

(*f*) *Charges for revision of house-tax.*—The sum of Rs. 51-8-11 was spent on account of pay of the temporary clerks and the peon entertained for the assistance of the Special Deputy Tahsildar appointed for the revision of house-tax under G.O., Mis. No. 190 M., dated 25th January 1898, and on account of cost of printed forms and stationery supplied for his use. Thus the total expenditure under Grant 5 amounted to Rs. 2,127-6-2 against Rs. 1,968-6-6 of the previous year and Rs. 1,850 of the revised estimate.

27. *Advances Recoverable*—(*a*) *Permanent.*—Rs. 20 was the amount advanced to the manager for meeting the contingent charges of the municipality.

(*b*) *Others.*—Of the sum of Rs. 100, Rs. 50 were advanced to the Sanitary Engineer and Rs. 50 to his Surveyor for meeting necessary expenses in connection with the investigation of the water-supply scheme. The advances have since been adjusted.

28. *Refunds of other than current collections.*—One rupee was refunded to a party on account of profession tax collected from him and credited to municipal funds during the previous year, but subsequently remitted by the Council on appeal.

29. Thus the grand total expenditure under all the heads as detailed above amounted to Rs. 27,606-9-11 against Rs. 22,998-9-10 of the previous year and Rs. 29,440 of the revised estimate.

30. Hence the year closed with a balance of Rs. 3,969-2-8 against Rupees 9,614-15-2 of the previous year and Rs. 2,890 of the revised estimate.

31. The following are the chief items of the progress which the municipality has made during the year. A qualified Overseer on Rs. 30 was entertained for the supervision of public works, the services of such an officer having been in real need. The chief want of the town is a good water-supply. I am glad that a start has been made in this direction, and I hope it will end successfully. The investigation of the Lalpuram project mentioned by the Sanitary Commissioner in paragraph (*g*) of his inspection notes, dated 20th November 1896, recorded in G.O., No. 1141 M., dated 10th May 1897, has been taken up by the Sanitary Engineering Department. Necessary levels have been taken for this project as well as for two other schemes. An experimental well was dug in Lalpuram and its water was forwarded in April last to the Chemical Examiner; but the result of the analysis has not been communicated to me as yet, as promised in the Sanitary Engineer's letter of the 2nd April last. One of the four main or car streets of the town which remained unmetalled was metalled, and a large portion of the already metalled roads and streets was re-metalled; five tunnels were constructed. Four iron sewage carts and eight night-soil iron hand carts to meet the requirements on festival occasions, one equifex sprayer for purposes of disinfection and 16 moveable iron dust-bins to be substituted for dilapidated masonry ones were purchased. A temporary plague shed and a segregation shed were erected outside the town. The temporary vegetable market was re-built. Some repairs were executed to the hospital buildings and to the fish market and slaughter-house.

32. *General Remarks.*—Since the close of the year under report, additional repairs and improvements were made to the fish and meat market. A compound wall to the hospital premises has been partly constructed. The portion of the consulting room used for surgery has been railed off. A shed for treatment of venereal cases has been constructed in the hospital premises. The repair of the steps of one of the reserved tanks has been put in hand; the construction of a permanent latrine on the southern part of the town is about to be commenced. The acquisition of a suitable site for a pucka vegetable market building which is very much needed is under consideration. The revision of house-tax registers, ordered in G.O., No. 1709 M., dated 7th October 1896, and the Council's attention to which was subsequently drawn in the marginally-noted Government Orders, has after all been done by the special officer appointed under G.O., Mis. No. 190 M., dated 25th January 1898, and appeals against the orders passed by him on revision petitions are pending disposal. The same officer is proceeding with his enquiry into cases of encroachment in the streets. Although 25 years have elapsed since this town was constituted into a municipality, it was not practicable to better the condition of most of the streets of the town owing to the smallness of income, which is about the same as that of the municipality of Tiruvannámalai (a much smaller town) constituted only two years ago, and owing to the appropriation of the best portion of the income for various other items. The metalling and improvement of many of the streets in the town is a crying want in the town. One hundred and six out of a total of 118 streets in the town

G.O., No. 1325 M., dated 2nd June 1897.
" " 2085 M., " 23rd Sept. "

have no side channels and have not even been sectioned. Some of them get very miry on the first fall of rain, while portions of several streets resemble shallow pools in the winter. To improve the condition of streets, a larger allotment than what has been usually spent is necessary, and this result can be achieved mainly by curtailing the expenditure under other heads. With this view, I proposed in my letter No. 21, dated 13th January 1898, that the minimum allotment under each grant might be fixed; but the Government considered it undesirable to do so. I now respectfully beg that, at least as far as communications are concerned, Government may be pleased to fix the percentage as has been done in the case of Local Funds. I would propose that the whole collections under tolls *minus* the contribution to the District Board and the collections under taxes on vehicles, animals and carts may be ordered to be utilized for the improvement of roads and streets in the town.

33. Owing to ill-health, I had to delegate my powers for a period of two months from 7th April last, and on my resuming charge, I had to attend to the disposal of accumulated current business in addition to the sanitary arrangements for the annual Anithirumanjanam festival. Hence the delay in the submission of this report passed by the council on 4th July 1898.

ENCLOSURE.

CONCISE Annual Report of the Municipal Hospital, Chidambaram, for the year 1897–98.

Public Health.—The general health of the public was not so good as it ought to be owing to the prevalence of cholera which appeared twice in the year, on the first occasion from July to September and on the second from November to March, the total number of attacks being 430 with 223 deaths, the infection having been traced to importation on the first occasion from Bhuvanagiri and on the second from Máyavaram. The south and south-western parts of the town were the places much affected by the epidemic, the water-supply in them being open to contamination. But the inhabitants residing around the temple enjoyed comparative immunity from the disease, which is chiefly due to the supply of good water from the temple wells. The most common diseases which were treated in the hospital were diseases of the skin, ear, eye, digestive system, fevers and some of the other general diseases, injuries, venereal and nervous diseases, rheumatic and respiratory affections and diseases of the urinary and generative system. There has been a gradual rise in the prices of food-grains owing to failure of timely rains and threatening of famine. During the prevalence of the epidemic both during the festivals and other occasions, the usual additional sanitary staff was engaged by the municipality, and every practicable precautions on sanitation and water-supply were duly enforced for stamping out the disease, sufficient care having been taken towards disinfection and disposal of cholera excreta, soiled clothes, bedding and vomited matter, &c.; disinfection of the affected houses with carbolic powder and solution of perchloride of mercury, of drinking-water wells and tanks with potash permanganate and of the other tanks with lime and alum was duly carried out; attention having been paid to the recommendations made by the District Sanitary Officer on sanitary points especially during festivals. During the second period of the epidemic, a special hospital assistant was deputed for cholera duty in the municipality and another one in the villages of the taluk for the same.

2. *Vital Statistics.*—There were 501 births and 649 deaths registered within the municipal circle.

3. *Sanitation.*—The sanitation of the town may be said to be fair. There have been eight public latrines—two on the standard plan, three masonry and three tatty enclosures, with one urinal made of galvanized zinc sheets. Private scavenging system is carried out by the municipality in 400 houses. The daily rubbish is removed by 11 carts drawn by bulls to the depots on the outskirts of the town, where it is sold in auction to ryots who use it as manure for their fields. Night-soil is carried out by seventh and carts and one drawn by a bullock and is buried in trenches made in the depot, the present site of which is objectionable on the score of its vicinity to public road and a few habitation. I have often found the smell to be abominable when passing on the road.

Drainage.—There is no regular system of drainage except a few masonry works. The surplus rain-water flows off into the side channels cut out for the purpose in the streets. There are 82 cess-pools and dirty water from some of the houses finds its way into them through their private drains and they are daily emptied into three municipal sewage carts by the servants concerned. There are two markets in the station—one a large thatched shed for vegetables and the other, a square paved court-yard with tiled verandahs around for fish and meat. Sheep are slaughtered under a tiled shed in the backyard of the building where there is also a cess-pool. The conservancy staff consists of 1 sanitary inspector on Rs. 20 + 7, 4 maistries on Rs. 6 each, 2 private scavenging maistries on Rs. 6 each, 22 sweepers on Rs. 5 each, 18 toties on Rs. 5 each, 7 private scavenging toties on Rs. 6 each.

Water-supply.—The town depends upon tanks and wells for water-supply. Four of the large tanks are reserved—two for drinking and two for drinking and bathing purposes. Although these are watched by watchmen, the water is open to contamination before it reaches the tanks. The wells for the most part are brackish and only about half a dozen which are situated within the temple and elsewhere supply fresh water fit for drinking.

4. *Vaccination.*—This is compulsory in this municipality; animal vaccination is mostly carried on and the depot is located in the hospital premises. Six hundred and forty-one cases were vaccinated by the municipal vaccinator in the year, of which 606 were successful. The number of infantile vaccinations was 411, of which 406 were successful. Re-vaccination is carried on as circumstances permit. The number of cases vaccinated by the medical officer is 32, of which 21 were successful.

5. *Hospitals and Dispensaries—Nature and Sufficiency of Accommodation.*—(*a*) The hospital consists of three blocks of buildings connected by tiled verandahs, thus forming one main building; the central block is used for surgery, the right for the male ward and the left for the female ward. The out-houses attached to the main building are one contageous shed, two latrines, male and female, a kitchen and a dead-house all with pucka tiled roofing. There are 18 beds in the hospital and the accommodation is sufficient. There are two permanent isolation sheds for cholera cases out of the town.

(*b*) The hospital building leaks only during heavy and continual rains. The masonry pillars of the main building require pointing and tar painting to about half of their height.

(*c*) *State of repair of furniture.*—The condition of furniture is good.

(*d*) *Inspections*—(1) *Steps taken to carry out the recommendations, if any, of the Surgeon-General with the Government of Madras*, (2) *Steps taken to carry out the recommendations of other Inspecting Officers.*—(1) *Nil.* (2)—Of the recommendations made by the District Medical and Sanitary Officer during his inspection of the hospital, dated 17th March 1897, some have been complied with and those that have not been complied with yet are (1) construction of a compound wall (only half the portion being now done); (2) erection of a lying-in-ward; (3) entertainment of a third-class hospital assistant. No. (1) will be shortly completed, No. (2) is put off till another site is acquired for the construction of a new hospital building which is under contemplation. Nothing is known of No. (3).

(*e*) Patients able enough to pay for their diets dieted themselves.

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

—	1895–96.		1896–97.		1897–98.	
	Number treated.	Average daily sick.	Number treated.	Average daily sick.	Number treated.	Average daily sick.
In-door	296	10·95	280	11·31	303	11·27
Out-door	15,362	74·50	16,717	82·37	16,904	90·09
Total ..	15,658	85·45	16,997	93·68	17,207	101·36

There has been an increase of 23 in- and 187 out- patients as compared with the previous year. Only serious and deserving cases were dieted in the hospital.

(*g*) *Mortality and actual causes of it.*—The mortality among in- and out- patients was 33, the former numbering 21 and the latter 12. The diseases under which they occurred are as follows:—

Among in-patients—	
Dysentery	3
Phthisis	3
Abscess	1
Digestive diseases	5
Respiratory system	1
Cholera	3
Injury	1
Ulcer	1
General diseases	3

The deaths among out-patients were from cholera. No. septic disease was acquired in the hospital.

(*h*) *Operations and Results.*—Nine hundred and forty-three operations were performed on 943 patients, of whom 885 were cured, 53 relieved, 3 discharged otherwise, 2 died and the causes of deaths were one after craniotomy and the other from shock after injury. In the year previous the number of operations was 932.

(*i*) *Establishment whether sufficient and complete.*—The establishment consisted of one senior compounder on Rs. 18, one assistant compounder on Rs. 7, one midwife on Rs. 12, one ward attendant on Rs. 7, one peon on Rs. 6, one female ward nurse on Rs. 4, one waterman and one toty on Rs. 5 each. The above establishment is quite sufficient and the servants discharge their duties efficiently.

(*j*) *Midwife—Work actually done.*—Eighty cases of labour, both natural and otherwise, were attended by the midwife against 79 cases in the year previous, there being an increase of only one case. She is put under the result system, the minimum number of cases fixed being six; her services are also utilized in the treatment of female diseases.

(*k*) *Gosha Hospital.*—None.

(*l*) *General Remarks.*—The condition of appliances, bedding and clothing is fairly good and sufficient. The municipality has provided the Apothecary with specially built quarters, but it is let to him *for rent.* Lastly the town is not supplied with sufficient good water fit for drinking; majority of the people are hence obliged to drink tank water which cannot be expected to be thoroughly wholesome and free from any contamination. It will be very laudable indeed if the water project now undergoing experiment be brought to perfection at an early date.

CHIDAMBARAM,
1*st April* 1898.

(Signed) V. Mohanarangam Nayudu
Civil Apothecary.

Endt. No.

Forwarded to the Chairman, Municipal Council, Chidambaram.

SOUTH ARCOT,
14*th May* 1898.

(Signed) FRANK BEIT,
Ag. Dist. Medl. and Sany. Officer.

Endt. No. 1060.

Submitted.

2. This report was received by me only on 7th July 1898. As I have been in charge of this division only since the middle of last March, I have not had full opportunity of observing the working of this municipality.

3. The number of meetings held seems to be steadily declining. It is little more than half what it was two years ago. The average attendance of officials has increased since last year from 1 to 1·3, and of non-officials has decreased from 7 to 6·8, my observation also shows that much time is wasted owing to members not attending punctually at the hour fixed.

4. In paragraph 5 (*c*), the Chairman attributes the decrease in receipts from profession tax to the amended schedule A in the new Act; and in paragraph 8 he mentions that the rates of taxes on lands and buildings had to be increased in order to meet the expected decline in profession tax receipts. There is no doubt that the amended schedule has produced such a decline and this is attributable mainly to the absence of classes in the schedule between classes VI and VII and between classes VII and VIII. The inclusion of two such classes would add considerably to the profession tax receipts.

5. In paragraph 31 the Chairman mentions the water-supply scheme which has been lately projected and started by the council; the scheme was very favourably reported on by the Sanitary Engineering department, and a sample of the water was sent up for chemical examination in April last. It is evident from the report of the Civil Apothecary enclosed that this scheme, if the water is found to be suitable, should be pushed on as fast as possible. The interest which the Council itself takes in the scheme may be gauged from the fact that when I visited the experimental well in April last, where water had been found, no member of the Council except the Chairman and myself, and I think the Tahsildar, had visited it.

6. The Council spent a considerable sum on the streets of the municipality last year. But much yet remains to be done. In particular, the West Car street is urgently in need of repair. The Chairman urges in paragraph 32 that Government should fix a percentage allotment for communications. In view of the urgency of the watter-supply scheme, I doubt whether this is advisable at present.

7. The Council has at present under its consideration the question mentioned by the Civil Apothecary in paragraph 5 (l) of his report, as to whether he should pay rent for his quarters or not.

8. The Municipal Council complains much of poverty and smallness of income. The Council's action in various matters, notably in the tax collection of pandal fees, which are entirely unobjectionable sources of income, throws some doubt on the genuineness of this complaint. There is also a section of the Council secretly, if not openly, opposed to the work of the Special Deputy Tahsildar. The result of this officer's work has been to bring the incidence of house tax more nearly up to the average in other municipalities. The method in which the Council disposes of appeals from his assessments will indicate their eagerness or otherwise to have the income of the municipality increased. It is noticeable that the income from license fees has fallen from Rs. 519 to Rs. 238. The facts mentioned by the Chairman are not wholly responsible for this large decrease.

9. It is evident from paragraphs 10, 17 (*a*) and 17 (*b*) (ii) that the supervision over the office establishment is not so good as it might be.

(Signed) E. H. WALLACE,
Ag. Head Asst. Collector.

11*th July* 1898.

Endt. No.

Submitted to Government.

2. The decline in the number of meetings is not altogether matter for dissatisfaction. As remarked by the Head Assistant Collector, councillors are unpunctual in their attendance, and time is consequently wasted. Apart from mere talk and personal recriminations which, it is to be feared, often constitute all the "business done" at meetings, the actual work turned out is a decided improvement on the results of previous years and is creditable to the present Chairman, who deserves every

encouragement for the efforts he has made in the face of much opposition and petty annoyance. Taking into consideration the facts mentioned in paragraph 9 the collections are on the whole creditable. No steps have yet been taken apparently to clear off a sum of Rs. 41 out of the amount of *old* arrears outstanding under tax on arts. These items should be cleared off at once.

3. *Paragraph* 13.—It is open to the Council to compound with persons residing just outside municipal limits for payment of tolls. The toll-gate contractor is within his right in seeing that such persons do not get their carts registered surreptitiously, but in order to save them from unnecessary worry and trouble, the Council would do well to exercise the powers conferred by the Act.

4. *Paragraph* 15 (*c*).—The increase from conservancy receipts is satisfactory.

5. *Paragraph* 15 (*g*) (2).—The Council should endeavour to increase their income under this head by charging fees for pandals as pointed out by the Head Assistant Collector. Municipal Councils evince a strange aversion to levying these fees.

6. The large increase from fines under Municipal and other Acts is altogether satisfactory betokening, as shown in the margin of paragraph 15 (iii) (*b*), increased vigour in several directions.

7. The Chairman is hampered by a bad office and his efforts to improve it were thwarted by the Council who restored the manager on appeal. Instances of this officer's neglect of duty are afforded in paragraph 15 (*g*) (2) and paragraph 17. Since the date of his restoration, the Council has been compelled to pass resolutions on more than one occasion "severely warning" him for neglect of duty resulting in loss of revenue to the Council. Such resolutions are, however, absolutely futile when the Council, either from ill-timed leniency or some more questionable motives, will not permit the Chairman to adopt effective measures.

8. *Paragraph* 18.—A considerable advance has been made in towards extending private scavengering, which is creditable.

9. I find that during the past five years the Council has spent Rs. 8,708 on New Works—Communications and Rs. 11,659 on Repairs. This would give an average annual expenditure of nearly Rs. 240 per mile on the total length (17 miles) of roads and lanes in the town. Yet the actual results are that only $5\frac{3}{4}$ miles of roads are metalled. A certain number of "tunnels" have been built, but as pointed out by the Head Assistant Collector much yet remains to be done and the inference is almost irresistible that there has been gross mismanagement, if not fraud in the past. The Council has at last entertained an overseer on Rs. 30 and it is to be hoped that it will insist on obtaining better value for its money in future.

10. No improvement is perceptible in vaccination and registration of births and deaths would still appear to be defective.

11. The Civil Apothecary's remarks on the disposal of night-soil should engage the Chairman's attention.

12. The revision of the house-tax registers has been completed by the special officer, and it is to be hoped that the Council will have sufficient good sense and firmness to resist the temptation to reduce the assessment wholesale on appeal.

13. With an increased revenue from this source it might be possible to undertake the execution of a water-supply scheme and the construction of a market.

(Signed) L. M. WYNCH,
Ag. Collector.

23rd July 1898.

ORDER—No. 1642 M., dated 21st September 1898.

The receipts and charges of the Chidambaram 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	9,102	2,160	9,620	9,615
Tax on Arts	2,911	3,000	1,500	1,846
,, on Buildings and Lands	7,094	7,400	7,400	7,671
,, on Vehicles and Animals	1,128	1,200	1,200	1,132
,, on Carts	1,368	1,300	1,360	1,274
Tolls	4,677	5,000	5,140	3,959
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	886	550	580	620
Conservancy Receipts	145	250	130	239
Fees and Revenue from Educational Institutions	8	10	10	6
,, ,, from Medical Institutions	17	10	10	9
Income from Markets and Slaughter-houses	555	720	700	689
License Fees	520	500	500	238
Other Fees	51	50	50	47
Fines under Municipal and other Acts	144	400	500	570
Grants and Contributions from Government	118	70	90	53
,, ,, from Local Boards	2,360	1,910	1,910	1,308
,, ,, from other bodies	100	..	..	..
Recoveries for Services to Private Individuals	365	670	730	777
Miscellaneous	740	650	960	1,174
Advances Recovered	325	..	..	349
Total ..	32,614	25,850	32,330	31,576
Charges.				
GRANT 1—				
New Works—				
Communications	432	1,600	2,700	2,575
Buildings	255	1,400	550	221
Drainage	132	..	..	..
Water-supply	19	250	500	238
Repairs—				
Communications	2,568	1,100	5,040	4,802
Buildings	549	..	500	473
Water-supply	843	300	500	487
Establishment	438	640	640	512
Tools and Plant and other Stores	13	50	50	52
Total ..	5,249	5,340	10,480	9,360
GRANT 2—				
Training Schools	108	120	120	98
Municipal Schools—				
On the Salary-result System	150	190	190	156
Grants-in-aid—				
Salary Grants	849	860	860	670
Result Grants	1,239	1,200	1,200	1,070
Building, Furniture, &c., Grants	61	100	100	25
Inspection	229	240	240	219
Total ..	2,636	2,710	2,710	2,238
GRANT 3—				
Hospitals and Dispensaries	3,657	3,900	3,900	3,753
Contributions	200	150	150	221
Vaccination	345	350	350	336
Registration of Births and Deaths	134	130	130	138
Conservancy, Road-cleaning and Road-watering	6,071	6,990	7,290	7,497
Total ..	10,407	11,520	11,820	11,945
GRANT 4—				
Lighting	1,994	1,730	1,730	1,294
Avenues	266	420	420	238
Public Garden, Survey of Land, Fire and other Charges	304	400	400	284
Total ..	2,564	2,550	2,550	1,816
GRANT 5—				
Supervision and Management	1,968	1,850	1,820	2,127
Advances Recoverable	43	..	60	120
Refunds	132	..	..	1
Grand Total ..	22,999	23,970	29,440	27,607
Balance ..	9,615	1,880	2,890	3,969

2. Thirty-seven meetings were held by the Municipal Council against forty-seven in 1896–97 and seven others were adjourned for want of a quorum against twelve in that year. The average attendance of non-official members continued to be fair but

notwithstanding the remarks in paragraph 2 of G.O., No. 2085 M., dated 23rd September 1897, that of officials declined slightly and was again very irregular. The Government must insist upon the latter attending the meetings of the Municipal Council more regularly in future. In this connection the Council's attention is drawn to the Collector's remark in paragraph 2 of his endorsement. A single seat was filled by election during the year, after a contest at which 46·5 per cent. of the voters concerned attended the poll.

3. *Receipts.*—(1) The net current demand under the tax on arts and professions fell from Rs. 2,864 to Rs. 1,810 and its average incidence from Rs. 2–0–10 to Rupees 1–14–8—a result which is ascribed to the operation of the revised Schedule A annexed to the District Municipalities Act. The demand under the taxes on buildings and lands, however, rose from Rs. 6,863 and Rs. 354, respectively, to Rs. 7,395 and Rs. 517, owing in the case of the former tax to the enhancement of its rate from 7½ to 8 per cent. of the annual value, and in that of the latter to the increase in the rates of the tax on cultivable lands from 7½ to 8½ per cent. and of that on vacant house sites from 6 pies to 2 annas for every 80 square yards. It is hoped that the revision of the house tax registers carried out by the special officer will result in a marked improvement in the demand in the current year. In this connection the attention of the Municipal Council is drawn to the Collector's remarks in paragraph 12 of his endorsement. The suggestion of the Head Assistant Collector in the concluding portion of paragraph 4 of his endorsement should form the subject of a separate communication.

(2) The current collections under the tax on arts declined slightly but were fair, while those under the tax on buildings continued to be good; but under the land tax they declined and were poor, only 44·7 per cent. of the net demand having been realized within the close of the year. The short collections under the last head are, however, explained in paragraph 9 of the Chairman's report. The arrear realizations under the taxes on buildings and lands improved and were good, but in the case of the arts tax, under which nearly one-fourth of the demand was written off as irrecoverable, they were indifferent. The Government, however, trusts that no pains will be spared to adjust all the outstanding arrears before the close of the current year.

(3) There was an increase in the receipts from the sale of the sweepings and market rents and a more marked rise under fines and fishery rents, which, in the case of the former, is attributed to the larger number of prosecutions instituted during the year for offences under the Municipal Act, and in that of the latter to keen competition at the sale of the farm. On the other hand, the income from tolls and license fees showed a decline, which is explained in paragraphs 14 and 15 of the Chairman's report. In this connection, however, the attention of Municipal Council is drawn to the Collector's remarks in paragraphs 3 and 5 of his endorsement.

(4) It is gratifying to observe that the number of houses served by the private scavenging agency rose from 247 to 398, and that owing partly to this cause and partly to the enhancement in the rate of fees, the receipts from this source amounted to Rs. 722 or more than double those in the previous year. The service was worked at a profit of Rs. 126 to the Municipal Council against a loss of Rs. 45 in 1896–97. As, however, the number of houses served by this agency is only 10 per cent. of the total number assessed to the tax on buildings, there is ample scope for its expansion, which should be effected in the current year. The explanation offered by the Chairman for not collecting the fees in advance, as repeatedly ordered by Government, is not adequate. This rule should be strictly followed in future.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The outlay on communications amounted to Rs. 7,377 or 87·2 per cent. more than the net municipal income from tolls. The Head Assistant Collector in charge of the division, however, reports that much yet remains to be done towards improving the condition of the town roads. The west car street, which is stated to be in need of urgent repair, should be attended to without delay. In this connection, the attention of the Municipal Council is drawn to the Collector's remarks

in paragraph 9 of his endorsement, in which the Government fully concurs. The proposal made by the Chairman in the latter part of paragraph 32 of his report does not commend itself to Government.

(2) *Education.*—The net expenditure on education amounted to Rs. 2,179 or 13·7 per cent. of the receipts from taxation, and all but Rs. 670 of this sum was devoted to primary education. The Municipal Council continued to maintain a primary school on the salary-result system for Muhammadans, and aided with salary grants two secondary schools, including the primary department of one of them. Twenty primary schools, of which however two were closed before the end of the year, were also aided with result grants against eighteen in 1896–97. The attendance at the Municipal school again declined, but at the aided schools taken together it improved. The former institution appears to have done well at the departmental examinations, but the results of the grant examinations were not satisfactory and more than 10 per cent. of the allotment for result grants was allowed to lapse. The total number of boys under instruction in the Municipal and aided schools again rose from 1,250 to 1,305 or 95·8 per cent. of the male population of school-going age, which is satisfactory. The attention of the Director of Public Instruction is drawn to the omission on the part of the Educational authorities pointed out by the Chairman in paragraph 23 of his report.

(3) *Medical Relief.*—The number of in- and out-patients treated at the Municipal hospital rose from 280 and 16,717, respectively, to 303 and 16,904, the increase being apparently due to the unhealthiness of the season. The midwife attached to the hospital attended 70 cases of labour or only one more than in the previous year. The minimum number of cases to be attended by her every month, viz., six, seems to be low and should be raised to at least eight. The attention of the Municipal Council is drawn to the remarks of Civil Apothecary in paragraphs 5 (*b*) and (*d*) of his report regarding the repairs to the hospital building and the entertainment of a third-class hospital assistant.

(4) *Vaccination and Vital Statistics.*—The total number of persons vaccinated during the year was 611 or 14 less than in the previous year and the percentage of reported success fell from 96·5 to 94·5. Infantile vaccination also showed a slight retrogression, the reported number of children under one year successfully vaccinated having been 21·8 per mille of the population against 23·7 per mille in 1896–97. The cost of each successful case continued to be high, viz., As. 8–10 or more than twice the general average for municipalities in ~~that~~ year; but a reduction is looked for in the current year.

The number of births registered fell from 542 to 501; but owing apparently to the prevalence of cholera, that of deaths rose from 610 to 649. As observed by the Collector in paragraph 10 of his endorsement, the registration of vital statistics was still defective, the rates recorded being much below the normal, and every endeavour should be made to render the returns accurate and trustworthy.

(5) *Sanitation.*—The expenditure of Rs. 7,497 under this head exceeded the allotment by 7·3 per cent. and amounted to 34·1 per cent. of the total receipts. From paragraphs 31 and 32 of the Chairman's report, it appears that some little attention was paid to the sanitation of the town; but the Council should exert itself to the utmost to remedy the defects pointed out from time to time by the sanitary officers. In this connection the attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 11 of his endorsement. A scheme for the water-supply of the town is now under investigation by the Sanitary Engineer.

5 *General Remarks.*—The year closed with a balance of Rs. 3,960 or 18·1 per cent. of the receipts; but the greater portion of this sum will be required for expenditure on the water-supply scheme referred to in the preceding paragraph.

The administration of the municipality during the year under review showed in some respects an improvement on that of the previous year, which, as observed by the Collector in paragraph 2 of his endorsement, is creditable to the Chairman; but it was still far from efficient. The collection of taxes, vaccination and the registration of vital statistics demand increased attention, and the Government trusts that the councillors will co-operate with the Chairman in placing matters on a better footing.

6. The Chairman's mode of drawing up his report in a few main paragraphs with sub-paragraphs and further subordinate divisions and the insertion of the figures and the letters of the sub-heads in connection with the various items of receipt and expenditure are very confusing and inconvenient and should be avoided in future. The tabular statement and the particulars of deaths among in-patients given in paragraph 5 of the medical report are unnecessary and should be omitted from future reports.

(True Extract.)

for *Secretary to Government.*

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

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Chidambaram Municipal Report 1897/98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 30th June 1898, No. 291.

I have the honour to submit my administration report on the working of the Chidambaram Municipality for the year 1897–98, the usual statements accompany.

I.—CONSTITUTION OF THE COUNCIL.

2. There were five vacancies in the council during the year under report—four among the nominated councillors and one among those elected. These, together with the two vacancies which remained unfilled at the beginning of the year, were filled up during the year—one by the re-appointment of the same gentleman, five by fresh nominations, and one by a new election. The duration of the vacancies is noted in the margin.

One official seat was vacant—
From 1st March to 4th May 1897.
„ 26th October to 30th November 1897.
„ 22nd February to 15th March 1898.
One non-official seat vacant—
From 20th February to 4th May 1897.
„ 10th April to 18th May 1897.
„ 20th August to 23rd November 1897.
„ 6th Nov. 1897 to 15th Mar. 1898.

3. Thirty-seven meetings were held during the year against 47 during the year previous, besides seven meetings adjourned for want of a quorum. The average attendance was 1·3 of officials and 6 8 of non-officials.

II.—RECEIPTS.

4. The year opened with a balance of Rs. 9,614–5–2 appertaining to municipal funds. The income derived from all sources during the year amounted to Rupees 21,960–13–5 against Rs. 23,511–4–6 of the previous year. The collections from taxation came up to Rs. 15,882–2–4 against Rs. 17,177–15–0 of the previous year, while those from all other sources amounted to Rs. 6,078–11–1 against Rs. 6,333–4–7 of the previous year. The total receipts were less than the amount of the revised estimate by Rs. 749–2–7 and than those of the previous year by Rs. 1,550–7–1. This decrease is due to a portion of the contract amount of tolls remaining unpaid. The variations in the principal items of receipts are explained below.

A.—Municipal Rates and Taxes.

5. *Taxes on Arts.*—(*a*) The total demand, as originally assessed, amounted to Rs. 1,985; deducting the remission made by the council before the close of the year, which amounted to Rs. 175, the net demand was Rs. 1,810, of which Rs. 1,607–8–0 were collected, leaving a balance of Rs. 202–8–0 on the 1st April last: of this, Rs. 141 have since been collected.

(*b*) The arrears at the commencement of the year amounted Rs. 448–8–0, of which Rs. 175 appertained to 1895–96–97 and Rs. 273–8–0 to previous years. Of these arrears, Rs. 238–8–0 were collected, Rs. 19–8–0 remitted, and Rs. 82 written off, leaving a balance of Rs. 108–8–0 on the 1st April last.

(*c*) The total collections, including the arrears, amounted to Rs. 1,846 against Rs. 2,911 of the previous year. The decrease is mainly attributable to the revised schedule A in the Amended Act.

6. *Tax on Buildings.*— (*a*) The demand amounted to Rs. 7,394–11–8, of which Rs. 7,022–15–8 were collected and Rs. 9–10–10 were remitted on account of vacant houses, leaving a balance of Rs. 362–1–2 on the 1st April last, of which Rs. 316–11–9 have since been collected.

(*b*) The arrears of the year 1896–97 amounted to Rs. 291–8–10 and those of the previous year to Rs. 6–8–2, making a total of Rs. 298–1–0 outstanding on the 1st April 1897, of which Rs. 288–3–11 were collected, Rs. 1–4–6 remitted, and As. 3–7 written off as irrecoverable, leaving a balance of Rs. 8–5–0 on the 1st April last.

(*c*) The total collections, including arrears, amounted to Rs. 7,311–3–7 against Rs. 6,830–2–10 of the previous year and Rs. 7,000 of the revised estimate. The increase is mainly attributable to the rate of tax on the annual value of the buildings having been raised from 7½ to 8 per centum (*vide* G.O., Mis. No. 1520 M., dated 3rd July 1897).

7. *Tax on Lands.*—(*a*) The current demand was Rs. 576–12–3 against Rupees 354–7–3 of the previous year, the increase being due partly to the rate of tax on the annual value of the lands having been raised from 7½ to 8½ per cent. (*vide* G.O., Mis. No. 97 M., dated 15th January 1898) and partly to the rate of tax on vacant sites having been raised from Pies 6 to As. 2 for every 80 square yards (*vide* G.O., Mis. No. 1844, dated 23rd August 1897). Of the total demand of Rs. 576–12–3, Rs. 258–4–2 were collected, leaving a balance of Rs. 318–8–1 on the 1st April last, of which Rs. 282–15–0 have since been collected.

(*b*) Arrears amounted to Rs. 120–12–9, of which Rs. 101–11–11 were collected, As. 3–11 were remitted, and Rs. 15–9–8 written off, leaving a balance of Rs. 3–3–3.

(*c*) The total collections came up to Rs. 360–0–1 against Rs. 263–14–6 of the previous year and Rs. 400 of the revised estimate.

8. The reason why I had to move the council to make a small increase in the rates of house-tax and land-tax was, as stated in my letters to Government noted in margin, to meet to some extent the large decrease in income under profession-tax caused by the amended schedule. Any falling off in the income would comparatively affect the ordinary requirements of the town being properly attended to.

Letter No. 137, dated 12th June 1897.
„ 350, „ 6th December 1897.

9. The whole of the current demand could have been collected within the year had it not been for the following obstacles which lay in the way :—

(*a*) I was not able to commence the collection of house-tax till about the middle of December, when alone it was decided that the previous year's assessment should be adopted for the year under report, as it was found, by the council, that the revision of the assessment books undertaken by some of the councillors, with reference to the Government Order reviewing the Administration report for 1895–96, was "not as satisfactory as it could be" and as even if that revision were to be adopted as it stood, it would be illegal to give effect to it during the year, *vide* my letters noted in the margin.

No. 310, dated 6th November 1897.
„ 349, „ 6th December „

(*b*) The profession-tax register had to be prepared afresh thoroughly consequent upon the revision of the schedule A, and hence the collection of the same was commenced only about the middle of November 1897.

(*c*) The order conveying the approval of Government to the raising of the rate of land-tax was received only on 27th January 1898, and hence the collection of the same was commenced in March 1898.

10. Under arrears, the outstanding balance under professional-tax alone is somewhat large. I regret very much that the arrears under all heads were not entirely cleared off during the year, notwithstanding my earnest endeavours in this direction. Necessary steps will be taken to have the remaining portion cleared off during the current year on ascertaining by careful enquiry as to whether any portion of the amount can be collected, and as to who is answerable for some portion of the arrears having become irrecoverable through neglect to have taken timely measures for the realization of the same. A detailed statement of the outstanding arrears accompanies this report.

11. *Tax on Vehicles with Springs.*—The total collections in the year amounted to Rs. 218 against Rs. 225 of the previous year and Rs. 200 of the revised estimate.

12. *Tax on Animals.*—The income amounted to Rs. 914 against Rs. 902–12–0 of the previous year and Rs. 1,000 of the revised estimate.

13. *Tax on Carts and other Vehicles without Springs.*—The total collections came up to Rs. 1,274 against Rs. 1,368 of the previous year and Rs. 1,300 of the revised estimate. The decrease may be attributed to the vigilant watch exercised by the tolls-contractor against persons residing beyond municipal limits getting their carts registered by misrepresentation.

14. *Tolls.*—The farm was leased out for Rs. 7,705 against Rs. 8,000 of the previous year. Of this amount, Rs. 5,928–12–0 were collected within the year. As the contractor has been evading payment of the balance of Rs. 1,776–4–0, the council has resolved to file a suit against him for its recovery. Deducting the contribution of one-third of the collections made to the district board, Rs. 3,958–14–8 were credited to the Municipal fund against Rs. 4,677–2–7 of the previous year and Rs. 5,140 of the revised estimate. The cause for the lease amount having fallen below that of the previous year was due to the fact that the bidders at the sale were led to think that the previous year's lease was only Rs. 7,000 because of the remission of Rs. 1,000 granted to the contractor—*vide* paragraph 3 (3) of G.O., No. 2085 M., dated 23rd September 1897.

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

15. (*a*) (i) *Rent of Lands.*—The current demand amounted to Rs. 36–2–0 against Rs. 28–8–0 of the previous year, of which Rs. 34–10–0 were collected within the year, leaving a balance of Rs. 1–8–0, which has since been collected. Arrears amounted to Rs. 4–2–0 which was realized within the year in full. The total collections amounted to Rs. 38–12–0.

(ii) *Rent of Buildings.*—Rs. 60, being the rent of the apothecary's quarters, including arrear, were collected during the year.

(iii) *Avenue Receipts*—amounted to Rs. 476–3–4 against Rs. 741–5–5 of the previous year and Rs. 450 of the revised estimate. The cause for the previous year's amount being large is set forth in paragraph 13 (iii) of the administration report for that year.

(*b*) (i) *Sale-proceeds of Lands and Buildings*—Nil.

(ii) *Produce of Gardens*—amounted to Rs. 3–4–0 as in the previous year.

(iii) *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—The income under this head amounted to Rs. 42 against Rs. 43–12–9 of the previous year and Rs. 10 of the revised estimate.

(*c*) *Conservancy Receipts.*—Sale-proceeds of street refuse amounted to Rupees 239–2–0 against Rs. 145–5–0 of the previous year and Rs. 130 of the revised estimate. The increase was due partly to the realization of the value of a portion of the previous year's sweepings of the third division from the party who had used the same and partly to the steps taken to have the current year's sweepings sold in retail.

(*d*) (1) *Fees from Educational Institutions.*—Rs. 6–3–0 were realized from the Municipal Hindustani school.

(*e*) (i) *Sale-proceeds and Composition Fees of Medicines*—amounted to Rupees 2–14–6 against Rs. 10–15–9 of the previous year, and other hospital receipts amounted to Rs. 5–8–0.

(*f*) (i) *Income from Markets.*—The rents of the fish and vegetable markets and the kothaval chavady bazaar were leased out for Rs. 653 (against Rs. 511 in 1896–97), the whole of which was collected during the year, including the deposit of Rs. 10 which has since been adjusted. Re. 1–1–8 was levied as interest for non-payment of kists by the renters on due dates.

(ii) *Income from Slaughter-house*—amounted to Rs. 45 against Rs. 55–0–10 of the previous year and Rs. 50 of the revised estimate.

(*g*) *Other Fees*—(i) *Distraint and Warrant Fees*—amounted to Rs. 45 against Rs. 34–12–0 of the previous year and Rs. 50 of the revised estimate.

(ii) *License-fees*—amounted to Rs. 238–2–10 against Rs. 519–5–10 of the previous year and Rs. 500 of the revised estimate. The cause of decrease was owing chiefly to the discontinuance of the levy of fees for allowing the erection of platforms in public streets consequent on the receipt of G.O., Mis. No. 1325 M., dated 2nd June 1897, directing that no license for a "koradu" should for the future be given without the specific sanction of Government and partly to the non-renewal of koradu licenses, as directed in G.O., Mis. No. 474 M., dated 20th March 1890, through oversight in this office.

(iii) *Other fees*—amounted to Rs. 2.

(*h*) *Fines under Municipal and other Acts*—amounted to Rs. 569–15–8 against Rs. 144 of the previous year and Rs. 500 of the revised estimate. The increase was owing to prosecutions having been instituted in a larger number of cases than in the previous year for offences against the Municipal Act as detailed in the margin.

Particulars of Offences for which prosecutions were instituted.

	1896-97.	1897-98.
Failure to give information of births	13	71
Failure to give information of deaths	34	132
Failure to have children vaccinated	29	10
Keeping insanitary premises.	49	150
Fouling the water of reserved tanks	65	71
Offences under other sections of the Act	76	115

16. Thus the total receipts amounted to Rs. 2,498–3–0 against Rs. 2,324–8–7 of the previous year and Rs. 2,480 of the revised estimate.

17. *Grants and Contributions*—(*a*) *From Government*—(1) *Education—Normal Stipends.*—(1) Rs. 36–7–4 were received from Provincial funds on account of contribution for stipends for normal students and a balance of Rs. 28–4–2 due for September, October, November and December 1897 and January 1898 remains undrawn owing to the usual bill not having been submitted to the Treasury Deputy Collector through oversight in this office. The bill has now been submitted.

(2) *Municipal Schools.*—Rs. 16–3–0 were received from Provincial funds on account of results grants for the Hindustani school.

(*b*) *From Local Boards*—(ii) *Medical.*—Rs. 1,307–10–0 were contributed by the South Arcot District Board on account of the maintenance of the municipal hospital, Chidambaram, against Rs. 1,658 of the previous year and Rs. 1,910 of the revised estimate. The sum of Rs. 554–5–6 due by the district board for the last quarter of 1896–97, for which an application was made from this office on 26th April 1897, has not been received as yet. The matter was left unnoticed through oversight in this office and the President, District Board, has now been addressed on this subject.

18. *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—The current demand amounted to Rs. 744–15–0 against Rs. 384–14–0 of the previous year, of which Rs. 716–7–0 were collected, leaving a balance of Rs. 28–8–0, of which Rs. 3 have since been collected. Of the arrears amounting to Rs. 7–14–0, Rs. 5–10–0 were collected, leaving a balance of Rs. 2–4–0. The total collections amounted to Rs. 722–1–0 against Rs. 329–10–0 of the previous year and Rs. 670 of the revised estimate. The increase is due partly to efforts having been made to extend the private scavenging service (number of houses availing of the service at the end of the year under report being 151 over that at the end of the previous year) and partly to the rate of fee per house having been raised from As. 6 to As. 9 per quarter in the budget for 1897–98. The reason for arrears under this head remaining uncollected is that the rule requiring the collection of private scavenging fees in advance was not strictly enforced in view to encouraging the system. Steps will be taken to clear off the arrears in 1898–99.

(ii) *Other Purposes.*—Rs. 55 were collected on account of fees for removing the contents of the cess-pool attached to M.R.Ry. Nattukottai Chidambara Chettiar's Choultry.

(*b*) *Other Items*—(i) *Fishery Rents*—amounted to Rs. 1,159–9–11 against Rs. 683–8–6 of the previous year, the increase being mainly attributable to the keen competition among the bidders at the auction sale.

(ii) *Fee for Re-numbering Carts.*—The receipts amounted to Rs. 4–4–0 against Rs. 3–6–0 of the previous year.

(iii) *Other Items.*—The receipts amounted to Rs. 10–8–0 against Rs. 47–4–5 of the previous year.

19. Thus the receipts under the head "Miscellaneous" amounted to Rupees 1,951–6–11 against Rs. 1,104–12–11 of the previous year and Rs. 1,690 of the revised estimate.

20. *Extraordinary and Debt*—(*d*) *Advances*—(ii) *Others.*—Rs. 348–12–10 shown under this item comprises the following items:—

	Rs.	A	P.
(1) Advance to fitter of iron latrines	80	0	0
(2) Advance to Messrs. Best & Co. for empty kerosine-oil drums	88	0	0
Advances to the civil apothecary for the purchase of books and furniture	35	0	0
Excess payment made to the district board on account of tolls	145	12	10

21. Thus the total receipts under all heads, as detailed above, amounted to Rupees 21,960–13–5, against Rs. 23,511-4-6 of the previous year and Rs. 22,710 of the revised estimate.

III.—Expenditure.

22. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications*—The expenditure amounted to Rs. 2,575–4–6 against Rs. 432–3–0 of the previous year and Rs. 2,700 of the revised estimate. Of the above amount, Rs. 1,988–2–8 were spent on metalling the East Car street and Rs. 587–1–10 on the construction of five tunnels in places where they were mostly needed.

(*b*) *Buildings.*—The expenditure amounted to Rs. 220–12–1 and the works on which the above sum was spent are detailed in statement II-A.

(*c*) *Drainage.*—Nil.

(*d*) *Water-supply.*—The sum of Rs. 238–4–10 was spent towards the cost of investigation of water-supply scheme.

(2) *Repairs.*—The expenditure amounted to Rs. 5,758–11–1 against Rupees 3,960–2–8 of the previous year and Rs. 6,040 of the revised estimate. The details of expenditure are given in statement II-A.

(3) *Establishment.*—Rs. 511–8–2 were spent on account of pay of the Public Works overseer sanctioned in G.O., Mis. No. 2575 M., dated 20th November 1897, on Rs. 30 per mensem from December 1897, and of the road maistry and six road coolies maintained throughout the year.

(4) *Tools and Plant and other Stores.*—The cost of tools, &c., purchased for the use of road coolies and the instrument, &c., purchased for the use of the Public Works overseer amounted to Rs. 51–15–0 against Rs. 12–14–9 of the previous year and Rs. 50 of the revised estimate. Thus the total expenditure under grant 1 amounted to Rs. 9,359–12–4 against Rs. 5,248–14–8 of the previous year and Rupees 10,480 of the revised estimate.

23. *Grant 2, Education*—(1) *Training Schools*—(*b*) *Stipends to Normal Students.*—Rs. 98–1–6 were spent on account of stipends to the two teachers trained in the Government Training school, Cuddalore.

(2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed Payments.*—Rs. 101–6–10 were spent on account of pay of the Hindustani school teacher.

(*b*) *Results Grants.*—The school earned Rs. 43–2–0, of which a moiety, viz., Rs. 21–9–0, was paid to the teacher.

(*c*) *Contingencies.*—Rent of the school building and other charges amounted to Rs. 33–6–6 against Rs. 40–10–9 of the previous year and Rs. 50 of the revised estimate.

(3) *Salary Grants.*—Rs. 670–6–9 were disbursed on account of the grants in aid of the salaries of the teachers of the middle department of the Town Middle

school and the Pachayappah's High school against Rs. 849–6–9 of the previous year and Rs. 860 of the revised estimate. No information was furnished to me by the educational authorities regarding the working of the schools.

(4) *Results Grants.*—The expenditure amounted to Rs. 1,069–14–0 against Rs. 1,238–10–0 of the previous year and Rs. 1,200 of the revised estimate.

(5) *Combined Grants.*—Nil.

(6) *Inspection.*—The total expenditure came up to Rs. 218–7–0 against Rupees 229–9–6 of the previous year and Rs. 240 of the revised estimate.

(7) *Miscellaneous*—(*a*) *Building, &c.*—*Furniture Grants.*—Rs. 25 were spent on account of furniture grant for one of the result schools. Thus the total expenditure under Grant 2 amounted to Rs. 2,238–3–7 against Rs. 2,636 of the previous year and Rs. 2,710 of the revised estimate. The educational statements one to five received from the Assistant Inspector of Schools are herewith submitted.

24. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries.*—Rs. 3,752–13–7 were spent against Rs. 3,657–6–4 of the previous year and Rupees 3,900 of the revised estimate, the increase being due to the entertainment of an assistant compounder on Rs. 7 per mensem sanctioned in G.O., No. 439 M., dated 8th March 1897, and to the expenditure under "Sundries and Contingencies" having exceeded that of the previous year. The details of the working of the hospital are given in the accompanying report of the civil apothecary in charge. The construction of the remaining portion of the compound wall referred to in paragraph 5 (*d*) (2) of the civil apothecary's report will shortly be carried out.

(2) (*a*) *Contributions to Provincial Funds for* (1) *Medical College*, (2) *Sanitary Inspection, and* (3) *Medical Reserve staff* amounted to Rs. 221 against Rs. 200 of the previous year and Rs. 150 of the revised estimate.

(3) *Vaccination.*—Rs. 336–6–4 were spent against Rs. 344–9–5 of the previous year and Rs. 350 of the revised estimate. The total number of cases vaccinated during the year was 641 against 655 of the previous year, of which 594 were successful, 406 of these being infantile cases. There were, however, 47 children born in the town during the year who were left unprotected. Ten cases were prosecuted for failure to have children vaccinated. As it has been resolved to get the supply of lymph for future use from the Mysore Government Vaccine Institute at Bangalore, it is hoped that it will result in a reduction in the average cost of each successful operation.

(4) *Registration of Births and Deaths.*—The expenditure amounted to Rupees 137–8–6 against Rs. 134–3–1 of the previous year and Rs. 130 of the revised estimate. Five hundred and one births and 649 deaths were registered during the year against 542 and 610, respectively, of the previous year. Prosecution was instituted in 71 cases for failure to give information of births and in 132 cases for failure to give information of deaths against 13 and 34 cases, respectively, in the previous year.

(5) *Conservancy—Road-cleaning and Road-watering*—(*a*)(i) *Establishment Charges* amounted to Rs. 2,937–3–5 against Rs. 2,902–11–11 of the previous year and Rupees 3,270 of the revised estimate. The increase of scavengers' pay from Rs. 5 to Rs. 6 provided for in the budget was not given effect to because it was not found necessary, and hence the expenditure did not come up to the amount of the revised estimate.

(ii) *Other Charges* amounted to Rs. 2,313–8–3 against Rs. 1,520–1–7 of the previous year and Rs. 2,000 of the revised estimate; the amount covers the cost of additional night-soil and sewage carts and one Equifex sprayer and the hire for rubbish carts with bulls and for bullocks for night-soil and sewage carts.

(*b*) *Private Scavenging*—(i) *Establishment.*—The expenditure amounted to Rs. 589–13–0 against Rs. 367–4–7 of the previous year and Rs. 650 of the revised estimate. The increase is due to the employment of one additional maistry and two scavengers and to the increase of scavengers' pay from Rs. 5 to Rs. 6 as sanctioned in the budget.

(ii) *Contingencies.*—The repair of the hand night-soil carts cost Rs. 6–4–0. Thus the total expenditure under both the items amounted to Rs. 596–1–0, while the income under this source amounted to Rs. 722–1–0. Every effort is being made

to have the private scavenging service further extended. Owners of insanitary premises were prosecuted in 150 cases during the year under report against 49 cases in the previous year.

(*c*) *Cholera, Festival and Plague charges* amounted to Rs. 1,622-9-2 against Rs. 1,235-14-4 of the previous year and Rs. 1,300 of the revised estimate. The increased expenditure was due to the special sanitary arrangements made during the two half-yearly festivals as far as possible on the lines laid down by the District Medical and Sanitary Officer and to the arrangements made to check the spread of cholera which appeared in the town on two occasions during the year and to the construction of a plague shed and segregation shed as required by the District Medical and Sanitary Officer.

(*d*) *Contingencies.*—The charges amounted to Rs. 27-5-10 against Rs. 37-1-6 of the previous year and Rs. 50 of the revised estimate, the main items of expenditure being the purchase of rattan baskets and tools for the use of scavengers and sweepers. Thus the total expenditure under Grant 3 amounted to Rs. 11,944-8-1 against Rs. 10,406-11-9 of the previous year and Rs. 11,820 of the revised estimate.

25. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(1) *Lighting.*—The total charges amounted to Rs. 1,294-5-11 against Rs. 1,993-9-2 of the previous year and Rs. 1,730 of the revised estimate. The decrease in expenditure is, to some extent, due to fall in the price of kerosine-oil. Seven new lamp-posts were put up and twelve new lanterns purchased during the year under report, the total number of lights on the 31st March last being 237.

(v) *Avenues.*—Establishment and other charges amounted to Rs. 237-6-7 against Rs. 265-13-2 of the previous year and Rs. 420 of the revised estimate.

(ix) *Other Charges* amounted to Rs. 283-15-3 against Rs. 304-3-11 of the previous year and Rs. 400 of the revised estimate. The particulars are as follows:—

	Rs.	A.	P.
(1) Numbering carts	5	9	0
(2) Rewards for killing dogs	10	2	6
(3) Printing proceedings of the council	260	15	4
(4) Other items	7	4	5
Total ..	283	15	3

Thus the total expenditure under Grant 4 amounted to Rs. 1,815-11-9 against Rs. 2,563-10-3 of the previous year and Rs. 2,550 of the revised estimate.

26. *Grant 5*—(*a*) *General Establishment.*—The charges amounted to Rupees 1,023-13-1 against Rs. 1,093-3-5 of the previous year and Rs. 1,026 of the revised estimate.

(*b*) *Collection of Municipal Taxes—Establishment charges* amounted to Rupees 236-13-1 against Rs. 251-5-0 of the previous year and Rs. 246 of the revised estimate.

(*c*) *Collection of Tolls*—(ii) *Contingencies.*—Rs. 19-4-0 were spent towards the repairs of toll huts Nos. 3 and 4.

(*d*) *Office Contingencies* amounted to Rs. 545-15-1 against Rs. 467-6-1 of the previous year and Rs. 278 of the revised estimate. The increase in expenditure was chiefly due to the purchase of new set of account forms, &c., for office use with reference to the instructions from the Assistant Inspector of Local Fund Accounts.

(*e*) *Contributions for Central Office and Audit Establishments* amounted to Rs. 250 against Rs. 151 of the previous year and Rs. 250 of the revised estimate.

(*f*) *Charges for revision of house-tax.*—The sum of Rs. 51-8-11 was spent on account of pay of the temporary clerks and the peon entertained for the assistance of the Special Deputy Tahsildar appointed for the revision of house-tax under G.O., Mis. No. 190 M., dated 25th January 1898, and on account of cost of printed forms and stationery supplied for his use. Thus the total expenditure under Grant 5 amounted to Rs. 2,127-6-2 against Rs. 1,968-6-6 of the previous year and Rs. 1,850 of the revised estimate.

27. *Advances Recoverable*—(*a*) *Permanent.*—Rs. 20 was the amount advanced to the manager for meeting the contingent charges of the municipality.

(*b*) *Others.*—Of the sum of Rs. 100, Rs. 50 were advanced to the Sanitary Engineer and Rs. 50 to his surveyor for meeting necessary expenses in connection with the investigation of water-supply scheme. The advances have since been adjusted.

28. *Refunds of other than current collections.*—One rupee was refunded to a party on account of profession tax collected from him and credited to municipal funds during the previous year, but subsequently remitted by the council on appeal.

29. Thus the grand total expenditure under all the heads as detailed above amounted to Rs. 27,606-9-11 against Rs. 22,998-9-10 of the previous year and Rs. 29,440 of the revised estimate.

30. Hence the year closed with a balance of Rs. 3,969-2-8 against Rupees 9,614-15-2 of the previous year and Rs. 2,890 of the revised estimate.

31. The following are the chief items of the progress which the municipality has had during the year. A qualified overseer on Rs. 30 was entertained for the supervision of public works, the services of such an officer having been in real need. The chief want of the town is a good water-supply. I am glad that a start has been made in this direction, and I hope it will end successfully. The investigation of the Lalpuram project mentioned by the Sanitary Commissioner in paragraph (*g*) of his inspection notes, dated 20th November 1896, recorded in G.O., No. 1141 M., dated 10th May 1897, has been taken up by the Sanitary Engineering Department. Necessary levels have been taken for this project as well as for two other schemes. An experimental well was dug in Lalpuram, and its water was forwarded in April last to the Chemical Examiner; but the result of the analysis has not been communicated to me as yet, as promised in the Sanitary Engineer's letter of the 2nd April last. One of the four main or car streets of the town which remained unmetalled was metalled, and a large portion of the already metalled roads and streets was re-metalled; five tunnels were constructed. Four iron sewage carts and eight night-soil iron hand carts to meet the requirements on festival occasions, one Equifex sprayer for purposes of disinfection and 16 moveable iron dust-bins to be substituted for dilapidated masonry ones were purchased. A temporary plague shed and a segregation shed were erected outside the town. The temporary vegetable market was re-built. Some repairs were executed to the hospital buildings and to the fish market and slaughter-house.

32. *General Remarks.*—Since the close of the year under report, additional repairs and improvements were made to the fish and meat market. A compound wall to the hospital premises has been partly constructed. The portion of the consulting room used as a surgery has been railed off. A shed for treatment of venerial cases has been constructed in the hospital premises. The repair of the steps of one of the reserved tanks has been put in hand; the construction of a permanent latrine on the southern part of the town is about to be commenced. The acquisition of a suitable site for a pucka vegetable market building, which is very much needed, is under consideration. The revision of house-tax registers, ordered in G.O., No. 1709 M., dated 7th October 1896, and the Council's attention to which was subsequently drawn in the marginally-noted Government Orders, has after all been done by the special officer appointed under G.O., Mis. No. 190 M., dated 25th January 1898, and appeals against the orders passed by him on revision petitions are pending disposal. The same officer is proceeding with his enquiry into cases of encroachment in the streets. Although 25 years have elapsed since this town was constituted into a municipality, it was not practicable to better the condition of most of the streets of the town owing to the smallness of income, which is about the same as that of the municipality of Tiruvannámalai (a much smaller town) constituted only two years ago, and owing to the appropriation of the best portion of the income for various other items. The metalling and improvement of many of the streets in the town is a crying want in the town. One hundred and six out of a total of 118 streets in the town

G.O., No. 1325 M., dated 2nd June 1897.
" " 2085 M., " 23rd Sept. "

have no side channels and have not even been sectioned. Some of them get very miry on the first fall of rain, while portions of several streets resemble shallow pools in the winter. To improve the condition of streets, a larger allotment than what has been usually spent is necessary, and this result can be achieved mainly by curtailing the expenditure under other heads. With this view, I proposed in my letter No. 21, dated 13th January 1898, that the minimum allotment under each grant might be fixed; but the Government considered it undesirable to do so. I now respectfully beg that, at least as far as communications are concerned, Government may be pleased to fix the percentage as has been done in the case of Local Funds. I would propose that the whole collections under tolls *minus* the contribution to the District Board and the collections under taxes on vehicles, animals and carts may be ordered to be utilized for the improvement of roads and streets in the town.

33. Owing to ill-health, I had to delegate my powers for a period of two months from 7th April last, and on my resuming charge, I had to attend to the disposal of accumulated current business in addition to the sanitary arrangements for the annual Anithirumanjanam festival. Hence the delay in the submission of this report passed by the council on 4th July 1898.

ENCLOSURE.

CONCISE Annual Report of the Municipal Hospital, Chidambaram, for the year 1897–98.

Public Health.—The general health of the public was not so good as it ought to be owing to the prevalence of cholera which appeared twice in the year, on the first occasion from July to September and on the second from November to March, the total number of attacks being 430 with 223 deaths, the infection having been traced to importation on the first occasion from Bhuvanagiri and on the second from Máyavaram. The south and south-western parts of the town were the places much affected by the epidemic, the water-supply in them being open to contamination. But the inhabitants residing around the temple enjoyed comparative immunity from the disease, which is chiefly due to the supply of good water from the temple wells. The most common diseases which were treated in the hospital were diseases of the skin, ear, eye, digestive system, fevers and some of the other general diseases, injuries, venerial and nervous diseases, rheumatic and respiratory affections and diseases of the urinary and generative system. There has been a gradual rise in the prices of food-grains owing to failure of timely rains and threatening of famine. During the prevalence of the epidemic both during the festivals and other occasions, the usual additional sanitary staff was engaged by the municipality, and every practicable precautions on sanitation and water-supply were duly enforced for stamping out the disease, sufficient care having been taken towards disinfection and disposal of cholera excreta, soiled clothes, bedding and vomited matter, &c.; disinfection of the affected houses with carbolic powder and solution of perchloride of mercury, of drinking-water wells and tanks with potash permanganate and of the other tanks with lime and alum was duly carried out; attention having been paid to the recommendations made by the District Sanitary Officer on sanitary points especially during festivals. During the second period of the epidemic, a special hospital assistant was deputed for cholera duty in the municipality and another one in the villages of the taluk for the same.

2. *Vital Statistics.*—There were 501 births and 649 deaths registered within the municipal circle.

3. *Sanitation.*—The sanitation of the town may be said to be fair. There have been eight public latrines—two on the standard pattern, three masonry and three tatty enclosures, with one urinal made of galvanized zinc sheets. Private scavenging system is carried out by the municipality in 490 houses. The daily rubbish is removed by 11 carts drawn by bulls to the depots on the outskirts of the town, where it is sold in auction to ryots who use it as manure for their fields. Night-soil is carried out by seven hand carts and one drawn by a bull and is buried in trenches made in the depot, the present site of which is objectionable on the score of its vicinity to public road and a few habitation. I have often found the smell to be abominable when passing on the road.

Drainage.—There is no regular system of drainage except a few masonry works. The surplus rain-water flows off into the side channels cut out for the purpose in the streets. There are 82 cess-pools and dirty water from some of the houses finds its way into them through their private drains and they are daily emptied into three municipal sewage carts by the servants concerned. There are two markets in the station—one a large thatched shed for vegetables and the other, a square paved court-yard with tiled verandahs around for fish and meat. Sheep are slaughtered under a tiled shed in the backyard of the building where there is also a cess-pool. The conservancy staff consists of 1 sanitary inspector on Rs. 20 + 7, 4 maistries on Rs. 6 each, 2 private scavenging maistries on Rs. 6 each, 22 sweepers on Rs. 5 each, 18 toties on Rs. 5 each, 7 private scavenging toties on Rs. 6 each.

Water-supply.—The town depends upon tanks and wells for water-supply. Four of the large tanks are reserved—two for drinking and two for drinking and bathing purposes. Although these are watched by watchmen, the water is open to contamination before it reaches the tanks. The wells for the most part are brackish and only about half a dozen which are situated within the temple and elsewhere supply fresh water fit for drinking.

4. *Vaccination.*—This is compulsory in this municipality; animal vaccination is mostly carried on and the depot is located in the hospital premises. Six hundred and forty-one cases were vaccinated by the municipal vaccinator in the year, of which 606 were successful. The number of infantile vaccination was 411, of which 406 were successful. Re-vaccination is carried on as circumstances permit. The number of cases vaccinated by the medical officer is 32, of which 21 were successful.

5. *Hospitals and Dispensaries—Nature and Sufficiency of Accommodation.*—(*a*) The hospital consists of three blocks of buildings connected by tiled verandahs, thus forming one main building; the central block is used for surgery, the right for the male ward and the left for the female ward. The out-houses attached to the main building are one contageous shed, two latrines, male and female, a kitchen and a dead-house all with pucka tiled roofing. There are 18 beds in the hospital and the accommodation is sufficient. There are two permanent isolation sheds for cholera cases out of the town.

(*b*) The hospital building leak only during heavy and continual rains. The masonry pillars of the main building require pointing and tar painting to about half of their height.

(*c*) *State of repair of furniture.*—The condition of furniture is good.

(*d*) *Inspections*—(1) *Steps taken to carry out the recommendations, if any, of the Surgeon-General with the Government of Madras*, (2) *Steps taken to carry out the recommendations of other Inspecting Officers.*—(1) *Nil.* (2)—Of the recommendations made by the District Medical and Sanitary Officer during his inspection of the hospital, dated 17th March 1897, some have been complied with and those that have not been complied with yet are (1) construction of a compound wall (only half the portion being now done); (2) erection of a lying-in-ward; (3) entertainment of a third-class hospital assistant. No. (1) will be shortly completed, No. (2) is put off till another site is acquired for the construction of a new hospital building which is under contemplation. Nothing is known of No. (3).

(*e*) Patients able enough to pay for their diets dieted themselves.

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

—	1895–96.		1896–97.		1897–98.	
	Number treated.	Average daily sick.	Number treated.	Average daily sick.	Number treated.	Average daily sick.
In-door	296	10·95	280	11·31	303	11·27
Out-door	15,362	74·50	16,717	82·37	16,904	90·09
Total ..	15,658	85·45	16,997	93·68	17,207	101·36

There has been an increase of 23 in and 187 out patients as compared with the previous year. Only serious and deserving cases were dieted in the hospital.

(*g*) *Mortality and actual causes of it.*—The mortality among in and out patients was 33, the former numbering 21 and the latter 12. The diseases under which they occurred are as follows:—

Among in-patients—	
Dysentery	3
Phthisis	3
Abscess	1
Digestive diseases	5
Respiratory system	1
Cholera	3
Injury	1
Ulcer	1
General diseases	3

The deaths among out-patients were from cholera. No. septic disease was acquired in the hospital.

(*h*) *Operations and Results.*—Nine-hundred and forty three operations were performed on 943 patients, of whom 885 were cured, 53 relieved, 3 discharged otherwise, 2 died and the causes of deaths were one after craniotomy and the other from shock after injury. In the year previous the number of operations was 932.

(*i*) *Establishment whether sufficient and complete.*—The establishment consisted of one senior compounder on Rs. 18, one assistant compounder on Rs. 7, one midwife on Rs. 12, one ward attendant on Rs. 7, one peon on Rs. 6, one female ward nurse on Rs. 4, one waterman and one toty on Rs. 5 each. The above establishment is quite sufficient and the servants discharge their duties efficiently.

(*j*) *Midwife—Work actually done.*—Eighty cases of labour both natural and otherwise were attended by the midwife against 79 cases in the year previous, there being increase of only one case. She is put under the result system, the minimum number of cases fixed being six; her services are also utilized in the treatment of female diseases.

(*k*) *Gosha Hospital.*—None.

(*l*) *General Remarks.*—The condition of appliances, bedding and clothing is fairly good and sufficient. The municipality has provided the apothecary with specially built quarters, but is let to him *for rent.* Lastly the town is not supplied with sufficient good water fit for drinking; majority of the people are hence obliged to drink tank water which cannot be expected to be thoroughly wholesome and free from any contamination. It will be very laudable indeed if the water project now undergoing experiment be brought to perfection at an early date.

CHIDAMBARAM,
1*st April* 1898.

(Signed)
Civil Apothecary.

Endt. No. .

Forwarded to the Chairman, Municipal Council, Chidambaram.

SOUTH ARCOT,
14*th May* 1898.

(Signed) FRANK BEIT,
Ag. Dist. Medl. and Sany. Officer.

Endt. No. 1060.

Submitted.

2. This report was received by me only on 7th July 1898. As I have been in charge of this division only since the middle of last March, I have not had full opportunity of observing the working of this municipality.

3. The number of meetings held seems to be steadily declining. It is little more than half what it was two years ago. The average attendance of officials has increased since last year from 1 to 1·3, and of non-officials has decreased from 7 to 6·8, my observation also shows that much time is wasted owing to members not attending punctually at the hour fixed.

4. In paragraph 5 (*c*) the Chairman attributes the decrease in receipts from profession tax to the amended schedule A in the new Act; and in paragraph 8 he mentions that the rates of taxes on lands and buildings had to be increased in order to meet the expected decline in profession tax receipts. There is no doubt that the amended schedule has produced such a decline and this is attributable mainly to the absence of classes in the schedule between classes VI and VII and between classes VII and VIII. The inclusion of two such classes would add considerably to the profession tax receipts.

5. In paragraph 31 the Chairman mentions the water-supply scheme which has been lately projected and started by the council; the scheme was very favourably reported on by the Sanitary Engineering department, and a sample of the water was sent up for chemical examination in April last. It is evident from the report of the civil apothecary enclosed that this scheme, if the water is found to be suitable, should be pushed on as fast as possible. The interest which the council itself takes in the scheme may be gauged from the fact that when I visited the experimental well in April last, where water had been found, no member of the council except the Chairman and myself, and I think the Tahsildar, had visited it.

6. The council spent a considerable sum on the streets of the municipality last year. But much yet remains to be done. In particular, the West Car street is urgently in need of repair. The Chairman urges in paragraph 32 that Government should fix a percentage allotment for communications. In view of the urgency of the watter-supply scheme, I doubt whether this is advisable at present.

7. The council has at present under its consideration the question mentioned by the civil apothecary in paragraph 5 (l) of his report, as to whether he should pay rent for his quarters or not.

8. The municipal council complains much of poverty and smallness of income. The council's action in various matters, notably in the tax collection of pandal fees, which are entirely unobjectionable sources of income, throws some doubt on the genuineness of this complaint. There is also a section of the council secretly, if not openly, opposed to the work of the Special Deputy Tahsildar. The result of this officer's work has been to bring the incidence of house tax more nearly up to the average in other municipalities. The method in which the council disposes of appeals from his assessments will indicate their eagerness or otherwise to have the income of the municipality increased. It is noticeable that the income from license fees has fallen from Rs. 519 to Rs. 238. The facts mentioned by the Chairman are not wholly responsible for this large decrease.

9. It is evident from paragraphs 10, 17 (*a*) and 17 (*b*) (ii) that the supervision over the office establishment is not so good as it might be.

(Signed) E. H. WALLACE,
11*th July* 1898. *Ag. Head Asst. Collector.*

Endt. No. .

Submitted to Government.

2. The decline in the number of meetings is not altogether matter for dissatisfaction. As remarked by the Head Assistant Collector, councillors are unpunctual in their attendance, and time is consequently wasted. Apart from mere talk and personal recriminations which, it is to be feared, often constitute all the "business done" at meetings, the actual work turned out is a decided improvement on the results of previous years and is creditable to the present Chairman, who deserves every encouragement for the effort he has made in the face of much opposition and petty annoyance. Taking into consideration the facts mentioned in paragraph 9 the

collections are on the whole creditable. No steps have yet been taken apparently to clear off a sum of Rs. 41 out of the amount of *old* arrears outstanding under tax on arts. These items should be cleared off at once.

Paragraph 13.—It is open to the council to compound with persons residing just outside municipal limits for payment of tolls. The toll-gate contractor is within his right in seeing that such persons do not get their carts registered surreptitiously, but in order to save them from unnecessary worry and trouble, the council would do well to exercise the powers conferred by the Act.

Paragraph 15 (*c*).—The increase from conservancy receipts is satisfactory.

Paragraph 15 (*g*) (2).—The council should endeavour to increase their income under this head by charging fees for pandals as pointed out by the Head Assistant Collector. Municipal councils evince a strange aversion to levying these fees.

The large increase from fines under Municipal and other Acts is altogether satisfactory betokening, as shown in the margin of paragraph 15 (iii) (*b*), increased vigour in several directions.

The Chairman is hampered by a bad office and his efforts to improve it were thwarted by the council who restored the manager on appeal. Instances of this officer's neglect of duty are afforded in paragraph 15 (*g*) (2) and paragraph 17. Since the date of his restoration, the council has been compelled to pass resolutions on more than one occasion "severely warning" him for neglect of duty resulting in loss of revenue to the council. Such resolutions are, however, absolutely futile when the council, either from ill-timed leniency or some more questionable motives, will not permit the Chairman to adopt effective measures.

Paragraph 18.—A considerable advance has been made in towards extending private scavengering, which is creditable.

I find that during the past five years the council has spent Rs. 8,708 on New Works—Communications and Rs. 11,659 on Repairs. This would give an average annual expenditure of nearly Rs. 240 per mile on the total length (17 miles) of roads and lanes in the town. Yet the actual results are that only $5\frac{3}{4}$ miles of roads are metalled. A certain number of "tunnels" have been built, but as pointed out by the Head Assistant Collector much yet remains to be done and the inference is almost irresistible that there has been gross mismanagement, if not fraud in the past. The council has at last entertained an overseer on Rs. 50 and it is to be hoped that it will insist on obtaining better value for its money in future.

No improvement is perceptible in vaccination and registration of births and deaths would still appear to be defective.

The civil apothecary's remarks on the disposal of night-soil should engage the Chairman's attention.

The revision of the house tax registers has been completed by the special officer, and it is to be hoped that the council will have sufficient good sense and firmness to resist the temptation to reduce the assessment wholesale on appeal.

With an increased revenue from this source it might be possible to undertake the execution of a water-supply scheme and the construction of a market.

(Signed) L. M. WYNCH,
Ag. Collector.

23*rd July* 1898.

Chidambaram Municipal Report for 1897-98. 20

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 2512 of 1898, dated from the Chairman Chidambaram

Current No of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order. No. 1642 Mad 21/7/98.

The ~~estimated~~ receipts and charges of the Chidambaram 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	Actuals 1897-98
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	9102 ✓	2160 ✓	9620 ✓	9615 ✓
Tax on Arts	2911 ✓	3000 ✓	1520 ✓	1826 ✓
Tax on Buildings and Lands	7094 ✓	7400 ✓	7400 ✓	7671 ✓
~~Water-Tax on Buildings and Lands~~				
Tax on Vehicles and Animals	1128 ✓	1200 ✓	1200 ✓	1132 ✓
Tax on Carts	1368 ✓	1300 ✓	1300 ✓	1274 ✓
Tolls	4677 ✓	5000 ✓	5140 ✓	3959 ✓
Realizations under Special Acts				
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	886 ✓	550 ✓	560 ✓	620 ✓
Conservancy Receipts	145 ✓	250 ✓	130 ✓	239 ✓
Fees and Revenue from Educational Institutions ..	8 ✓	10 ✓	10 ✓	6 ✓
Fees and Revenue from Medical Institutions	17 ✓	10 ✓	10 ✓	9 ✓
Income from Markets and Slaughter-houses	555 ✓	720 ✓	700 ✓	689 ✓
License fees	520 ✓	800 ✓	500 ✓	238 ✓
Other fees	57 ✓	50 ✓	50 ✓	47 ✓
Fines under Municipal and other Acts	144 ✓	400 ✓	500 ✓	570 ✓
~~Interest on Investments and premium on Loans~~ ..				
Grants and Contributions from Government	118 ✓	70 ✓	90 ✓	53 ✓
Do. from Local Boards	2360 ✓	1910 ✓	1910 ✓	1308 ✓
Do. from other bodies	100 ✓	—	—	—
Recoveries for services to private individuals	365 ✓	670 ✓	730 ✓	777 ✓
Miscellaneous	740 ✓	650 ✓	960 ✓	1174 ✓
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	325 ✓	—	—	367 ✓
	✗	✗	✗	✗
Total	32614	25880	32330	31576

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Actuals, 1897-98.
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	432	1600	2700	2575
Buildings	255	1400	550	221
Drainage	132	—	—	—
Water-supply	19	250	500	238
Repairs—				
Communications	2588	1100	5040	4802
Buildings	549	..	500	473
Drainage				
Water-supply	843	300	500	487
Establishment	438	640	640	512
Tools and Plant and other Stores	13	50	50	52
Contributions for Public Works				
Total	5249	5840	10480	9360
GRANT 2.				
Training Schools	108	120	120	98
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Result System	150	190	790	156
Grants-in-aid—				
(*a*) Salary grants	849	880	880	670
(*b*) Result grants	1235	1200	1200	1070
(*c*) Building, Furniture, &c., grants	64	100	100	25
Inspection	229	240	240	219
Miscellaneous				
Total	2636	2710	2710	2238
GRANT 3.				
Hospitals and Dispensaries	3657	3900	3900	3753
Contributions	200	150	150	221
Vaccination	345	350	350	326
Registration of Births and Deaths	134	130	130	138
Conservancy, Road-cleaning and Road-watering	6071	6990	7290	7497
Total	10407	11520	11820	11945
GRANT 4.				
Lighting	1994	1730	1730	1294
Markets and Slaughter-houses				
Choultries				
Travellers' Bungalows				
Avenues				
Public Garden, Survey of Land, Fire and other charges	266	420	420	238
	304	400	400	284
Total	2564	2550	2550	1816
GRANT 5.				
Supervision and management	1968	1850	1820	2127
Repayment of Debt				
Interest on loan				
Advances Recoverable				
Refunds	43	..	60	120
Discount	132	..	..	1
Pensions and Gratuities				
Investments				
Grand Total	21999	23970	25440	27607
Balance	9615	1885	2850	3369
	31614	25850	28290	30976

Para 3 of the Chairman's Report.

Para 5 - ibid

Para 6(c) ibid -

Para 7(a) - » -

30

2. Thirty-seven meetings were held by the Municipal Council against 47 in 1896-97 and seven others were adjourned for want of a quorum against twelve in that year. The average attendance of non-official members continued to be fair; but notwithstanding the remarks in para. 2 of G.O.No.2085 M, dated 23rd September 1897, that of officials declined slightly and was again very irregular. The Government must insist upon the latter attending the meetings of the Municipal Council more regularly in future. In this connection the Council's attention is drawn to the Collector's remarks in para. 2 of his endorsement. A single seat, was filled by election during the year, after a contest at which 46.5 per cent of the voters concerned attended the poll.

3. Receipts (1) The net current demand under the tax on arts and professions fell from Rs.2,864 to Rs.1,810 and its average incidence from Rs.2-0-10 to Rs.1-14-8 — a result which is ascribed to the operation of the revised schedule A annexed to the District Municipalities Act. The demand under the taxes on buildings and lands however, rose from Rs.6,865 and Rs.554, respectively to Rs.7,395 and Rs.577, owing in the case of the former tax to the enhancement of its rate from 7½ to 8 per cent of the annual value, and in that of the latter to the increase in the rates of the tax on cultivable lands ~~and~~ from 7½ to 8½ per cent and of that on vacant house si[illegible] from six pies to two annas ~~of~~ for every eigh[illegible] square yards. It is hoped that the revision

Total 37

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revision of the house tax registers carried out by the special Officer will result in a marked improvement in the demand in the current year. In this connection the attention of the Municipal Council is drawn to the Collector's remarks in para.12 of his endorsement. The suggestion of the Head Assistant Collector in the concluding portion of para.4 of his endorsement should form the subject of a separate communication.

(2) The current collections under the tax on arts declined slightly, but were fair, while those under the tax on buildings continued to be good; but under the land tax they declined and were poor, only 44.7 per cent of the net demand having been realized within the close of the year. The short collections under the last head are, however, explained in para.9 of the Chairman's report. The arrear realizations under the taxes on buildings and lands improved and were good, but in the case of the arts tax, under which nearly one-fourth of the demand was written off as irrecoverable, they were indifferent. The Government, however, trusts that no pains will be spared to adjust all the outstanding arrears before the close of the current year.

(3) There was an increase in the receipts from the sale of the sweepings and market rents and a more marked rise under fines and fishery rents, which in the case of the former is attributed to the larger number of prosecutions instituted during the year for offences under the Municipal Act

Para. 15(b) of the report

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collection of taxes, vaccination and the registration of Vital statistics demand

Para 18(b) of the report

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Act, and in that of the latter to keen competition at the sale of the farm —. On the other hand the income from tolls and license fees showed a decline, which is explained in paras.14 and 15 of the Chairman's report. In this connection, however, the attention of the Municipal Council is drawn to the collector's remarks in paras 3 and 5 of his endorsement.

Para. 18 —

(4) It is gratifying to observe that the number of houses served by the private scavenging agency rose from 247 to 398, owing partly to this cause and partly to the enhancement in the rate of fees, the receipts from this source amounted to Rs.722 or more than double those in the previous year. The service was worked at a profit of Rs.126 to the Municipal Council against a loss of Rs.45 in 1896-97. As however, the number of houses served by this agency is only 10 per cent of the total number assessed to the tax on buildings, there is ample scope for its expansion, which should be effected in the current year. The explanation offered by the Chairman for not collecting the fees in advance, as repeatedly ordered by Government is not adequate. The rule should be strictly followed in future.

~~as the surest means of extending the service is the systematic prosecution of the owners of insanitary premises.~~

Para. 18 — »

4. Expenditure on Public Works- No new work of any importance was undertaken during the year.

mproving the condition of the town roads. he west car street which is stated to e in need of urgent repair, should be ttended to without delay. In this connection, the attention of the Municipal ouncil is drawn to the Collector's remarks in para.9 of his endorsement, in hich the Government fully concurs. The proposal made by the Chairman in the latter part of para.32 of his report does not commend itself to Government.

Para 23 of the report

(2) Education - The net expenditure on education amounted to Rs.2,179 or 13.7 per cent of the receipts from taxation, and all but Rs.670 of this sum was devoted to primary education. The Municipal Council continued to maintain a primary school on the salary result system for Muhammadans, and aided with salary grants two secondary schools, including the primary department of one of them. Twenty primary schools, of which however two were closed before the end of the year, were also aided with result grants against eighteen in 1896-97. The attendance at the Municipal school again declined, but at the aided schools taken together it improved. The former institution appears to have done well at the departmental examinations, but the results [illegible] the grant examinations were not [illegible]ctory and. more [illegible] allotmer

Para 23(4)

Please see clause (3) of this para

Para 24

Please see para 5 (7) of the Medical report

which is satisfactory. The attention of the Director of Public Instruction is drawn to the omission on the ~~point~~ part of the educational authorities pointed out by the Chairman in para.23 of his report.

(3) Medical Relief. The number of in and out patients treated at the Municipal hospital rose from 280 and 16,717 respectively to 303 and 16,904, the increase being apparently due to the unhealthiness of the season. The midwife attached to the hospital attended 80 cases of labour or only one more than the previous year. The minimum number of cases to be attended by her every month, viz six, seems to be low and should be raised to atleast eight. The attention of the Municipal Council is drawn to the remarks of the Civil Apothecary in para.5(b) & (d) of his report regarding the repairs to the hospital building and the entertainment of a third-class hospital assistant.

Para 24 (3) of the report

(4) Vaccination and Vital statistics The total number of persons vaccinated during the year was 641 or fourteen less than in the previous year and the percentage of reported success fell from 96.5 to 94.5. Infantile vaccination also showed a slight retrogression, the reported number of children under one year successfully vaccinated having been 21.8 per mille of the [illegible] against 23.7 per mille in 18[illegible] co[illegible]

Para 24(4)

The number of births registered fell from 542 to 501; but owing apparently to the prevalence of cholera, that of deaths rose from 610 to 649. As observed by the Collector in para.10 of his endorsement, the registration of vital statistics was still defective, the rates recorded being much below the normal, and every endeavour should be made to render the returns accurate and trustworthy.

(5) Sanitation. The expenditure of Rs.7497 under this head exceeded the allotment by 7.3 per cent and amounted to 34.1 per cent of the total receipts. From paras. 31 and 32 of the Chairman's report, it appears that some attention was paid to the sanitation of the town; but the Council should exert itself to the utmost to remedy the defects pointed out from time to time by the sanitary ~~inspecting~~ officers. In this connection the attention of the municipal council is drawn to the remarks of the Collector in para.11 of his endorsement. A scheme for the water supply of the town is now under investigation by the Sanitary Engineer.

5. General remarks. The year closed with a balance of Rs.3969 or 18.1 per. cent of the receipts; but the greater portion of this sum will be required for expenditure on the water supply scheme referred to in the preceding para-

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collection of taxes, vaccination and the registration of Vital statistics demand increased attention, and the Government trusts that the Councillors will cooperate with the Chairman in placing matters on a better footing.

6. The Chairman's mode of drawing up his report in a few main paragraphs with sub-paragraphs and further subordinate divisions and the insertion of the figures and the letters of the sub-heads in connection with the various items of receipt and expenditure are ~~very~~ confusing and inconvenient and should be avoided in future. The tabular statement and the particulars of deaths among in-patients given in para. 5 of the Medical report are unnecessary and should be omitted from ~~future~~ reports.

V.R
7/9/25

To,

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

Desp. 10/10/25

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

	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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	9614 15 2 ✓		2160 - -	7620 - -	9102 4 6 ✓
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1846 - - ✓		3000 - -	1500 - -	2911 - - ✓
b. Tax on buildings (section 63) ..	7311 3 7 ✓		7000 - -	7000 - -	6830 2 10 ✓
c. Tax on lands (section 63) ..	360 - 1 ✓		400 - -	400 - -	263 4 6 ✓
d. Water-tax on buildings and lands (section 75)	767				
e. Tax on vehicles with springs and palanquins (section 77) ..	218 - -		200 - -	200 - -	225 - - ✓
f. Tax on animals (section 77) ..	914 - -		1000 - -	1000 - -	902 12 - ✓
g. Tax on carts and other vehicles without springs (section 85) ..	1274 - -		1300 - -	1300 - -	1368 - - ✓
h. Tolls (section 91)—					
Gross receipts 5728-12 - - ✓					
Less Local Fund share 1769-13-4 ✓ ..	3958 14 8 ✓		5000 - -	5140 - -	4677 2 7 ✓
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					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..	5882 2 4	17720 - -	16549 - -	17177 15 11	

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

—	1897-98. Details of Minor Heads.	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 ..		15882 2 4	17900 - -	16540 - -	17177 15 4
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	38 12 -		30 - -	30 - -	27 4 -
ii. Rent of buildings	60 - -		60 - -	60 - -	70 - -
iii. Avenue receipts	476 3 4		450 - -	450 - -	741 5 5
iv. Fees from Travellers' Bungalows		574 04			
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	3 4 -		- - -	- - -	3 4 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	42 - -		10 - -	40 - -	43 12 9
		45 4 -			
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	239 2 -	239 2 -	250 - -	130 - -	145 5 -
d. i. Fees from educational institutions	6 3 -	6 3 -	10 - -	10 - -	7 10 3
ii Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	2 14 6				10 15 9
ii. Other Hospital receipts ..	5 8 -		10 - -	10 - -	5 9 1
f. i. Income from markets ..	644 1 8		650 - -	650 - -	429 9 8
ii. „ slaughter-houses.	45		70 - -	50 - -	55 - 10
		689 1 8			
g. Other fees					
i. Distraint & warrant fees	45 - -		50 - -	50 - -	34 12 -
ii. License fees					
iii. Cartstand fees	238 2 10		500	500 - -	519 15 10
iv. Other fees	2 - -				16 - -
		285 2 10			
h. Fines under Municipal and other Acts.	569 15 8	569 15 8	400 - -	500 - -	144 - -
i. Interest on investments					
i. General, including choultries					
ii Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		17382 5 4	20390	19020	19502 8 6

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

—	1897-98. Details of Minor Heads.	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 ..		18302 5 4	20390 - -	19020 - -	19502 8 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	36 7 4		70 - -	90 - -	118 7 11
Buildings					
Municipal Schools ..	16 3 -				
Other purposes		52 10 4			
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	1307 10 -		1910 - -	1910 - -	1658 - 2
iii. Other purposes					702 7 -
		1307 10 -			
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					100 - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	722 1 -		670 - -	670 - -	329 10 -
ii. Other purposes	55 - -			60 - -	35 - -
		777 1 -			
b. Other items—					
i. Fishery rents	1154 9 11		650 - -	960 - -	683 8 6
ii. Refunds of Expenditure of previous year					6 - -
iii. Fee for numbering carts, &c.	4 4 -				3 6
iv. Other items	10 8 -				47 4 5
		5882 11			
		1174 9 11			
Carried forward ..		21612 7 7	23690	22710	23186 4 6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Chidambaram during the official year 189 -9 —*concld.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budgeted 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 ..		21612 - 7	23670 - -	22710	23186 4 6
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					25 - -
ii. Others	348 12 10	348 12 10			300 - -
Total Receipts ..		21960 13 5	23670 - -	22710 - -	23511 4 6
		9614 15 2			
Grand Total ..		31575 12 7	25850 - -	22330 - -	32613 9 -

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 8 per cent. and tax on lands at 8½ annas per cent. of rent value. 2 for every 80 square yards.
3. Water-tax on buildings and lands is 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 ¾ th. of the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Ins 1821 dt 16-12-73, 1665 dt 5-12-89, 474 dt 20-3-90, 1839 dt 10-9-92 & 1224 dt 11-9-93. & Bye laws
8. The house-tax registers were last revised in the official year 96-97 and the land tax registers in the official year. 97-98
9. Total extent of land assessed is [illegible] acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

The buildings actually leased out are assessed on the annual rental value and those that are not so leased out are assessed at the annual rental which they would fetch if rented out and this estimate is fixed with reference to the importance of the locality and also with reference to the value fetched by the buildings in their neighbourhood. As to lands the annual value is taken as one acre of wet land and 0.5 of one acre of dry land is taken as the annual rental of one 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 Municipal Fund.		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.
								Local Funds.	Provincial Funds.									
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

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

—	1897-98. Details of Minor Heads.	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.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	2575 4 6	✓	1600 - -	2700 - -	432 3 - ✓
b. Buildings	220 12 11	✓	1400 - -	550 - -	254 4 9 ✓
c. Drainage					131 13 9 ✓
d. Water-supply	238 4 10	✓	250 - -	500 - -	18 12 1 ✓
		3034 6 3			
2. REPAIRS—					
a. Communications	4801 11 4	✓	1100 - -	5040 - -	2567 8 - ✓
b. Buildings	473 7 7	✓	- - -	600 - -	549 5 2 ✓
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	296 7 5	✓	110 - -	310 - -	654 4 6 ✓
ii. Establishment	190 6 7	5762 - 11	190 - -	190 - -	189 1 - ✓
				6040	
iii. Contingencies	511 8 2	511 8 2	640 - -	640 - -	438 1 8 ✓
3. ESTABLISHMENT	51 13 -	51 13 -	50 - -	50 - -	12 14 9 ✓
4. TOOLS AND PLANT AND OTHER STORES.					
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 ..		9359 12 4	5340 - -	10480 - -	5248 14 8
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..		98 1 6	120 - -	120 - -	107 11 4 ✓
b. Stipends to Normal students ..					
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		98 1 6	120 - -	120 - -	107 11 4

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99.	Actuals, 1898-99 (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 ..		98 1 6	120 - -	120 - -	107 11 -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	101 6 10		96 - -	96 - -	88 - - ✓
b. Result Grants	21 9 -		44 - -	44 - -	21 4 - ✓
c. Contingencies	33 6 6	156 6 4	50 - -	50 - -	40 10 9 ✓
3. SALARY GRANTS	670 6 9	670 6 9	860 - -	860 - -	849 6 9 ✓
4. RESULTS GRANTS	1069 14 -	1069 14 -	1200 - -	1200 - -	1238 6 - ✓
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	204 6 -	✓	210 - -	210 - -	207 8 - ✓
ii. Contingencies	14 1 -	218 7 -	30 - -	30 - -	22 1 6 ✓
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	25 - -		100 - -	100 - -	60 12 - ✓
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items		25 - -			
Total, Grant II ..		2238 3 7	2710 - -	2710 - -	2636 - -
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2433 8 4	✓	2410 - -	2410 - -	2318 12 - ✓
b. Medicines and Supplies	498 3 3		500 - -	500 - -	522 4 1 ✓
c. Diet of Patients	378 14 4		350 - -	350 - -	397 6 8 ✓
d. Sundries and Contingencies ..	447 3 3		640 - -	640 - -	418 15 7 ✓
e. Contributions to Local Boards ..					
&c., &c., &c. .					
Carried forward ..		3752 13 7	3900 - -	3900 - -	3657 6 4

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

—	1897-98. Details of Minor Heads.	1897-98. Total 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 ..		3762 13 7	3900 - -	3700 - -	3657 6 4
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	120 - -		70 - -	70 - -	99 - -
ii. Sanitary Inspection ..	75 - -		70 - -	70 - -	79 - -
iii. Medical Reserve staff ..	26 - -		10 - -	10 - -	22 - -
iv. Cutlers' Establishment ..		221 - -			
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	210 - -		210 - -	210 - -	180 - -
b. Contingencies	126 6 4		140 - -	140 - -	164 9 5
c. Contributions to Local Boards ..		336 6 4			
4. Registration of Births and Deaths—					
a. Establishment	129 8 6		120 - -	120 - -	119 1 -
b. Contingencies	8 - -	137 8 6	10 - -	10 - -	15 2 1
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2937 3 5		3270 - -	3270 - -	2902 11 11
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2313 8 3	5250 11 8	2000 - -	2000 - -	1520 1 7
b. Private scavenging—					
i. Establishment	589 13 4		650 - -	650 - -	367 4 7
ii. Contingencies, such as cost of scavenging carts, &c. ..	6 4 -		20 - -	20 - -	7 7 -
c. Cholera charges (Hajj charges & festival charges)	1622 9 2	4622 9 2	1000 - -	1300 - -	1235 14 4
d. Contingencies	27 5 10	27 5 10	50 - -	50 - -	37 1 6
&c., &c., &c. ..		7696 11 8			
Total, Grant III ..		11944 8 1	11520 - -	11820 - -	10000 0 9

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

—	1897-98. Details of Minor Heads.	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.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	469 - -		480 - -	480 - -	473 3 2
b. Contingencies	825 5 11	1294 5 11	1250 - -	1250 - -	1520 6 -
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	2303 1 -		240 - -	240 - -	235 15 3
b. Contingencies	736	237 13 7	180 - -	180 - -	297 3 11
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging	5 9 -		10 - -	10 - -	6 11 3
Carried					

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

—	1897-98. Details of Minor Heads.	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 ..	5 9 -	1531 2 6	2160 - -	2160 - -	2266 1 7
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	10 2 6		20 - -	20 - -	19 11 -
iii. Printing	260 15 4		350 - -	350 - -	269 4 5
iv. Compensation for lands ..					
v. Other items	7 4 5		20 - -	20 - -	8 9 3
	5 9 -	283 15 3			
Total, Grant IV ..		1815 11 9	2550 - -	2550 - -	2563 10 3
GRANT V—					
a. General Establishment—	250				
i. Office Establishment ..	872 5 11		894 - -	875 - -	928 11 2
ii. Inspection	161 7 2		180 - -	151 - -	164 8 3
b. Collection of Municipal Taxes—		1123 13 1			
i. Establishment	236 13 1	236 13 1	250 - -	246 - -	251 5 -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment	19 4 -	19 4 -		20 - -	5 8 -
ii. Contingencies					
d. Office contingencies other than (f) (ii)	545 15 1	545 15 1	276 - -	278 - -	467 6 1
e. Contributions for Central office and Audit establishments ..	250 - -	250 - -	250 - -	250 - -	161 - -
(f) Revision of pension rules	51 8 11	51 8 11	- - -	- - -	- - -
Total, Grant V ..		2127 6 2	1850 - -	1820 - -	1968 6 6
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 Chidambaram for the official year 1897-98—*cont.*

—	1897-98. Details of Minor Heads.	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.
Advances recoverable—					
a. Permanent	20 - -			20 - -	5 - -
b. Others	100 - -	120 - -		40 - -	37 9 4
Refunds of other than current collections ..	1 - -	1 - -		- - -	132 5 4
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		27606 9 11	23770 - -	29440 - -	22998 9 10
Balances—					
a. Municipal Fund		3969 2 8	1880 - -	2890 - -	9614 15 2
b. Endowments					
c. Water-tax Fund					
Grand Total ..		31575 12 7	25650 - -	32330 - -	32613 9 -

NOTE TO STATEMENT II.

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

Liabilities.	RS.	Assets.		RS.
Liabilities—		Municipal Balance ..	Cash	3981 - 3 - 4
Balance of Loans			Securities	
Deposits to be adjusted ..	1975-10-10	Deposit Balance ..	Cash	1975 - 10 - 10
Other Liabilities (in detail)			Securities	
		Sinking Fund of loans		
		Funded Capital of endowed institutions, Hospitals, &c.		
			Total ..	5956 - 14 - 2
		Value of Premises, &c.		15700 - - -
		Do. of Tools and plant		
		Do. of Live stock		
		Do. of Furniture		
		Arrears of taxes, &c.		2026 - 9 - 6
		Other assets (in detail) ..		
				28 - 4 - 2
				554 - 5 - 6
Total ..	1975-10-10	Total ..		23483 - 7 - 8

Claims—
Advances Recoverable—
Permanent advance .. .. 20 - - -
Advances for works, &c. .. .. 100 - - -

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Metalling East Car Street	2195	196	14	-	1988	2	8	
2	Construction of 5 Culverts	600	-	-	-	587	1	10	
3									
	Total ..	2795	196	14	-	2575	4	6	
(b)	Buildings								
1	Hospital wall	25	-	-	-	20	12	11	
2	Cost of 16 Dandust bins	120	-	-	-	120	-	-	
3	" iron latrine.	90	-	-	-	80	-	-	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Expenses in connection								
2	with water Supply Scheme	500	-	-	-	238	4	10	
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							Total mileage of roads streets, lanes, &c., in the town. 17 miles
1	Remetalling main Road.				2340	2	7	
2	" Ammapet Road				1362	9	10	Metalled or ~~Gravelled~~ Unmetalled.
3	Laterite for Repair of Metalled Roads				1025	13	6	miles 5 3/4 miles 11 1/4
4.	Widening changalamen Pillaigarai 50/40				33	4	8	Total mileage under maintenance. 17 miles
5.	Carting temple jellies to other Streets & Lanes.				38	2	9	Metalled or ~~Gravelled~~ Unmetalled. miles 5 3/4 miles 11 1/4
6.	Repair of 16 Kal Pandapa 81 Cumb				1	"	"	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repair of Apothecary quarters				218	7	3	
2	" Hospital buildings				74	1	3	
3	" Fish Market & Cangatty	500	"	"	105	10	5	× Amn. subscheme separately.
	" Temporary Cabins				4	14	6	
	" Vegetable Market				70	6	2	
								96-9-3
								9-1-2
								105-10-5
	Total ..	500	"	"	473	7	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.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Letting water to Mt. tanks				76	3	.	
2	Hire of pumping engine cost by the D. P. W.	310	.	.	213	7	2	
3	Pay of temporary watchmen				6	13	3	
	Total ..	310	.	.	296	7	5	

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen on Rs. 4 each	4	16	.	.	192	.	.
Total ..	4	16	.	.	192	.	.
Deduct Fines and Stoppages ..					17	9	5
Add arrears for last year paid this year ..					16	.	.
Balance (Statement II) ..					190	7	5
						0	7
3. General.—							
Overseers	1	30	.	.	360	.	.
Maistries	1	8	.	.	96	.	.
Road coolies on Rs. 5 each	6	30	.	.	360	.	.
Total ..	8	68	.	.	816	.	.
Deduct Fines and Stoppages ..					342	7	10
Add arrears for last year paid this year ..					38	.	.
Balance (Statement II) ..					511	8	2

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships at Rs 5 each.	2	10	-	-	120	-	-
Total ..	2	10	-	-	120	-	-
Deduct Fines and Stoppages ..					31	14	6
Add arrears for last year paid this year ..					10	-	-
Balance (Statement II) ..					98	1	6
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Hindustani School							
Teacher.	1	8	-	-	96	-	-
Total ..	1	8	-	-	96	-	-
Deduct Fines and Stoppages ..					8	-	-
Add arrears for last year paid this year ..					13	6	10
Balance (Statement II) ..					101	6	10

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	17	8	-	210	-	-
Total ..	1	17	8	-	210	-	-
Deduct Fines and Stoppages ..					23	2	-
Add arrears for last year paid this year ..					17	8	-
Balance (Statement II) ..					204	6	-
7. *b.* GYMNASTIC INSTRUCTORS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
8. DRAWING MASTERS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	131	4	-	1575	-	-
„ „							
Midwife	1	12	-	-	144	-	-
Clerk							
Compounder	1	18	-	-	216	-	-
Servants . Asst. compounder	1	7	-	-	84	-	-
„ . Surgery coolie ..	1	7	-	-	84	-	-
„ .. Peons	1	6	-	-	72	-	-
Waterman	1	5	-	-	60	-	-
Female ward coolie	1	4	-	-	48	-	-
Sweeper	1	5	-	-	60	-	-
Cook	1	6	-	-	72	-	-
Total ..	10	201	4	-	2415	-	-
Deduct Fines and Stoppages ..					194	4	
Add arrears for last year paid this year ..					212	12	4
Balance (Statement II) ..					2433	8	4

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 on Rs. 6 each ..	2	12	..	..	144	..	..
Scavengers .. 6	7	42	..	..	504	..	..
Total ..	9	54	..	..	648	..	..
Deduct Fines and Stoppages ..					112	3	..
Add arrears for last year paid this year ..					54	..	..
Balance (Statement II) ..					589	13	..
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies on Rs. 5 each ..	8	40	..	..	480	..	..
Total ..	8	40	..	..	480	..	..
Deduct Fines and Stoppages ..					51	..	..
Add arrears for last year paid this year ..					40	..	..
Balance (Statement II) ..					469	..	..

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

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

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 .. on Rs 5 each	4	20	-	-	240	-	-
Total ..	4	20	-	-	240	-	-
Deduct Fines and Stoppages ..					29	12	11
Add arrears for last year paid this year ..					20	-	-
Balance (Statement II) ..					230	3	1
6. Public Gardens—							
Gardeners							
Total ..					51	-	-
Deduct Fines and Stoppages ..					40	-	-
Add arrears for last year paid this year ..					40	-	-
Balance (Statement II)							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants'							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—2. General Establishment—							
i. Office—							
Manager	1	35	-	-	420	-	-
Clerks	1	15	-	-	180	-	-
„ Clerk	1	12	-	-	144	-	-
„							
Accountants							
Peons .. on Rs 6 each ..	2	12	-	-	144	-	-
Sweeper	1	-	8	-	6	-	-
					968	8	-
					94	2	1
					873	5	-
Total ..	6	74	8	-	894	-	-
Deduct Fines and Stoppages ..					96	2	1
Add arrears for last year paid this year ..					74	8	-
Balance (Statement II) ..					872	5	11
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					51	-	-
Add arrears for last year paid this year ..					40	-	-
Balance (Statement II) ..					169	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors on Rs 7 each ..	3	21	-	-	252	-	-
Peons							
Total ..	3	21	-	-	252	-	-
Deduct Fines and Stoppages ..					36	2	11
Add arrears for last year paid this year ..					21	-	-
Balance (Statement II) ..					236	13	1
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* Chidambaram — Abstract of Deposits Account for the year 1897-98.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	2252	5	6				
1. Deposits by appellants	464	2	8	1. Credited to Municipal Funds ..	2065	2	"
2. Deposits by renters	1445	2	8	2. Returned to appellants	189	"	"
3. Deposits by contractors	395	"	"	3. Returned to renters	"	"	"
4. Deposits as security by municipal servants	"	"	"	4. Returned to contractors	332	"	"
5. Deposited for the execution of work for which private parties are liable ..	"	"	"	5. Returned to municipal servants ..	"	"	"
6. Other deposits under the Act or bye-laws	"	"	"	6. Returned to parties	"	"	"
7. Excess collections.	5	2	"	7. Paid to claimants	"	"	"
Total, Receipts ..	2309	7	4	Total ..	2586	2	"
Total, including balance ..	4561	12	10	Balance ..	1975	10	10
				Total ..	4561	12	10

STATEMENT IV-A.—*Municipality of* Chidambaram 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.	1985 - -	175 - -	1810 - -	1607 8 -			202 8 -
2. Tax on buildings	7394 11 8	- - -	7394 11 8	7022 15 8	9 10 10		362 1 2
3. Tax on lands	576 12 3	- - -	576 12 3	258 4 2 101 11 11			318 8 1
4. Water-tax on buildings and lands ..				5928 12 -	- - -		1776 4 -
5. Tolls (gross receipts)	7705 - -	- - -	7705 - -	643 - -	- - -		10 - -
6. Market rents	653 - -	- - -	653 - -	45 - -	- - -		
7. Slaughter-house fees	45 - -	- - -	45 - -	- - -	- - -	- - -	- - -
8. Rent of cart-stands	- - -	- - -	7 14 -	5 10 -			2 8 -
9. Private scavenging fees	744 15 -	- - -	744 15 -	716 7 -			1 8 -
10. Rent of lands	362 - -	- - -	362 - -	34 10 -			5 - -
11. Rent of buildings	60 - -	- - -	60 - -	55 - - 5 0 -			
12. Fishery Rents	1159 9 11	- - -	1159 9 11	1159 9 11			
Total ..	20360 2 10	175 - -	20185 2 10	17471 2 9	9 10 10	- - -	2704 5 3 122 4 3

Penalties levied under item 6 for non payment of Kistsamounts within the prescribed period 26-9-6 are not been shown here.

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	175	-	-	273	8	-	448	8	-	238	8	-	19	8	-	82	-	-	108	8	-	1892-93	1894-95	1896-97	
2. Tax on buildings	6	8	2	291	8	10	298	1	-	288	3	11	1	4	6	-	3	7	8	5	-	1893-94	to	do.	
3. Tax on lands	18	9	2	102	3	7	120	12	9	101	11	11	-	3	11	15	9	8	3	3	3	1894-95	to	do.	
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
Rent of cart-stands																									
Private scavenging fees	-	-	-	7	14	-	7	14	-	5	10	-							2	4	-	1896-97			
Rent of lands	-	-	-	4	2	-	4	2	-	4	2	-													
Rent of buildings	-	-	-	5	-	-	5	-	-	5	-	-													
Fishery Rents																									
Total ..	200	14		684	4	5	884	5	9	643	3	10	21	0	5	97	13	3	122	4	3				

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.				Warrants issued during the year.				Total.				Warrants executed and warrants cancelled during the year.				Warrants remaining unexecuted at the close of the year.				Cancelled warrants on which no collections were made.				Collected after issue of warrants, but before distraint.				Property distrained, but not sold.				Property sold.			
	Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number.	Amount involved.			Number of cases	Amount involved.			Number of cases.	Amount.			Number of cases.	Amount realized on distraint.			Number of cases.	Amount realized by sale.		
1	2	3			4	5			6	7			8	9			10	11			12	13			14	15			16	17			18	19		
		Rs.	A.	P.		Rs.	A.	P.		Rs.	A	P.		Rs.	A	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
1. Tax on arts, &c. ..	50	56	-	-	102	110	-	-	152	166	-	-	75	63	8	-	77	102	8	-	-	-	-	-	73	61	-	-	2	2	8	-	-	-	-	-
2. Tax on buildings ..	23	14	3	11	98	163	10	3	121	167	14	2	106	151	7	2	15	16	7	-	-	-	-	-	103	145	11	7	3	5	11	7	-	-	-	-
3. Tax on lands ..	7	6	3	9	26	4	5	10	33	10	9	7	20	5	5	4	13	5	4	3	-	-	-	-	20	5	5	4	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands ..	30	20	7	8	124	158	-	1	154	178	7	9	126	156	12	6	28	21	11	3																
5. Tax on vehicles with springs and palanquins ..	2	6	-	-	9	32	-	-	11	38	-	-	11	38	-	-	-	-	-	-	-	-	-	-	9	29	-	-	2	9	-	-	-	-	-	-
6. Tax on animals ..	7	6	-	-	205	224	4	-	212	230	4	-	209	228	12	-	3	1	8	-	-	-	-	-	205	221	12	-	4	7	-	-	-	-	-	-
7. Tax on carts, &c ..	4	8	-	-	17	36	-	-	21	44	-	-	21	44	-	-	-	-	-	-	-	-	-	-	21	44	-	-	-	-	-	-	-	-	-	-
8. Licenses.	2	2	-	-	333	-	-	-	2	2	-	-	2	2	-	-	-	-	-	-	-	-	-	-	2	2	-	-	-	-	-	-	-	-	-	-
9. Private Scavenging fee	-	-	-	-	31	15	9	-	31	15	9	-	27	13	5	-	4	2	4	-	-	-	-	-	27	13	5	-	-	-	-	-	-	-	-	-
Total ..	95	98	7	8	488	575	13	1	583	674	49		471	546	5	6	112	127	15	3	-	-	-	-	460	522	1	11	11	24	3	7	-	-	-	-

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506-12-11

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

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c.	7	57			5	6	1	1	1	50
2 Tax on buildings.										
3. Tax on lands ..										
4. Water-tax on buildings and lands ..										
5. Tax on vehicles with springs and palanquins ..	1	2			1	2				
6 Tax on animals ..	1	1	8		1	1	8			
7. Tax on carts and other vehicles without springs.	✓		✓							
Total ..	9	60	8		7	9	8	1	1	50

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Chidambaram for the official year 189 -9 .

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of Chidambaram for the official year 1897-98.

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.							
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and Miscellaneous.	Total.			
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 ..																				

36

37

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Chidambaram for the official year 1897-98.—*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(b) Salary-results System—																				
(1) Municipal	1	-	-	1	21	7	32	16 3 -	- - -	6 3 -	- - -	22 6 -	101 6 10	21 9 -	- - -	33 6 6	156 6 4	134 - 4	4 3 -	
(2) Hindustani School																				
(3)																				
Total ..	1	-	-	1	21	7	32	16 3 -	- - -	6 3 -	- - -	22 6 -	101 6 10	21 9 -	- - -	33 6 6	156 6 4	134 - 4	4 3 -	
Total, Primary Schools ..																				
Grand Total of all Schools and Colleges	1	-	-	1	21	7	32	16 3 -	- - -	6 3 -	- - -	22 6 -	101 6 10	21 9 -	- - -	33 6 6	156 6 4	134 - 4	4 3 -	

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 ..		6
Infant Standard ..	6	9
First Standard ..	10	4
Second Standard ..	4	2
Third Standard ..	2	
Fourth Standard ..	22	21

32) 134 - 4 (4
128
6x16
96
96
(3

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Chidambaram 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 1898. Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed. For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Grant-in-Aid.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
(*a*) Secondary																
Total ..																
(*b*) Primary																
For Primary Schools.																
1. Committis Primary	1	-	-	1	103	-	61	53	292 3 -	150 - -	150 - -	—	150 - -	- - -	150 - -	
2. Iniaprakasa Desikhia	1	-	-	1	165	-	113	104	358 4 -	225 - -	225 - -	- - -	225 - -	- - -	225 - -	
3. Chettys Charity	1	-	-	1	128	-	87	72	318 4 -	125 - -	125 - -	- - -	125 - -	- - -	125 - -	
4. Paraya Street School	1	-	-	1	43	7	34	26	98 - -	98 - -	98 - -	- - -	98 - -	- - -	98 - -	
5. Pudupet Primary	1	-	-	1	45	8	33	17	58 10 -	58 10 -	58 10 -	- - -	58 10 -	- - -	58 10 -	
6. Eastern car Street School	1	-	-	1	22	4	18	13	33 4 -	33 4 -	33 4 -	- - -	33 4 -	- - -	33 4 -	
Lower Primary Schools																
7. Sembada Street School	1	-	-	1	52	2	33	28	48 9 -	48 9 -	48 9 -	- - -	48 9 -	- - -	48 9 -	
8. Lubbai Street School	1	-	-	1	52	-	23	8	7 13 -	7 13 -	7 13 -	- - -	7 13 -	- - -	7 13 -	
9. Mannargudy Road	1	-	-	1	33	4	22	18	49 - -	49 - -	49 - -	- - -	49 - -	- - -	49 - -	
10. Somasundra Mudali St.	1	-	-	1	34	5	17	16	56 - -	56 - -	56 - -	- - -	56 - -	- - -	56 - -	
11. Manikka Vesuvaran coil St.	1	-	-	1	24	4	14	11	19 4 -	19 4 -	19 4 -	- - -	19 4 -	- - -	19 4 -	
12. Calandalia Street	1	-	-	1	33	4	15	11	20 10 -	18 10 -	18 10 -	- - -	18 10 -	- - -	18 10 -	
13. Muthadum Pillaiyar coil St.	1	-	-	1	24	4	19	17	39 - -	39 - -	39 - -	- - -	39 - -	- - -	39 - -	
14. Perumal Street	1	-	-	1	35	17	31	24	43 10 -	43 10 -	43 10 -	- - -	43 10 -	- - -	43 10 -	
15. Tarady Kadai Street	1	-	-	1	31	3	19	16	25 4 -	25 4 -	25 4 -	- - -	25 4 -	- - -	25 4 -	
16. Pandikkaram Street	1	-	-	1	28	4	13	6	7 8 -	8 8 -	8 8 -	- - -	8 8 -	- - -	8 8 -	
17. Gnanaprakasa Pillai St.	1	-	-	1	21	1	13	8	18 6 -	18 6 -	18 6 -	- - -	18 6 -	- - -	18 6 -	
18. Sambandankaras St.	1	-	1	-	-	-	4	2	*6 - -	12 - -	12 - -	- - -	12 - -	- - -	12 - -	* double grant.
19. Nattu Pillai Street	-	1	-	1	25	4	14	11	21 4 -	21 4 -	21 4 -	- - -	21 4 -	- - -	21 4 -	
20. Kadiya Street	-	1	1	-	-	-	10	8	12 12 -	12 12 -	12 12 -	- - -	12 12 -		12 12 -	
Total ..	18	2	2	18	878	67	573	469	1535 9 -	1069 14 -	1069 14 -	- - -	1069 14 -	- - -	1069 14 -	
Grand Total ..	18	2	2	18	878 21	67	573	469	1535 9 -	1069 14 -	1069 14 -	- - -	1069 14 -	- - -	1069 14 -	

Grants were paid at the Maximum Rates

40

41

886

1305 74

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Kumbakonam for the official year 189 -9 —*cont.*

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 .: Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a) Secondary																
Total ..																
(b) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
Upper (a) Secondary Schools..																
1. Pachiappah's High School	1	-	0	1	78											
Lower Secondary Schools																
Pachiappah's High School	1	-	-	1	80										670 6 9	
Committee's Middle School	1	-	-	1	101											
279 Total ..	2	-	-	2	181											
(b) Primary Schools..																
Pachiappah's High School	1	-	-	1	107											
Total .	1	-	-	1	107											
Grand Total ..	4	-	-	4	386										670 6 9	

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Chidambaram for the year 1897-98.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..													
Grant I "New works													
communications	1600	"	"	1100	"	"	"	"	"	2700	"	"	G.O. No. 1364 M. Mis dated 7-6-97
Buildings	1400	"	"	"	"	"	850	"	"	550	"	"	Council's Resolution No. I 1 / 24-12-97.
Water Supply	250	"	"	250	"	"	"	"	"	500	"	"	do
Repairs													
a. Communications	1100	"	"	3940	"	"	"	"	"	5040	"	"	G.O. No. 1364 M. Mis dated 7-6-98
b. Buildings				500	"	"	"	"	"	500	"	"	Council's Resolution No. I 3 / 24.12.97
d. Water Supply	110	"	"	200	"	"	"	"	"	310	"	"	" " " 1 1 / 24.12.97.
Grant III 2.a. Contributions to Provincial Funds.	150	"	"	71	"	"	"	"	"	221	"	"	Council's Resolution No. 1 / 12.3.98.
5. Conservancy 2. Other charges	2000	"	"	320	"	"	"	"	"	2320	"	"	Council's Resolution No. 1 / 26.6.97.
e. Cholera, Plague & festival charges	1000	"	"	625	"	"	"	"	"	1625	"	"	Council's Resolution Nos. 4 / 10.7.97 & 8 / 23.3.98

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Chittaranjan for the year 1897-98—*continued*.

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Grant 5.													
d. Office contingencies	276			274	"	"	"	"	"	550	"	"	Council's resolution No. 3 16.3.98.

62

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Leased out	5928 12 "	" " "	" " "	19 4 "	19 4 "	5909 8 "	1969 13 4	1969 13 4	" " "

63

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.

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.
Chidambaram	3648 ~~3721~~	3938	832	359 4 3	1623	1746 7 11	1282	3425 12 4	191	1374 1 5	6	114 4 4	4	374 3 5	3938	7394 11 8

1623 1746 7 11
1282 3425 12 4
191 1374 1 5
6 114 4 4
4 374 3 5
3938 7394 11 8

3648 agrees to the 8th col. of 1891-97

3938 - 7394 11 8

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

Assessed in

Name of Municipality.	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
Chidambaram	4	13	4	37	4	121	4	149	4	624	4	180	4	1210	4	1490	4	9458

Statement X.

1. Name of Municipality .. .. Chidambaram
2. Population as per last census .. .. 18640.
3. Sanctioned number of Councillors — (a) Nominated 11
   (b) Elected 4
4. Actual number of Councillors on 31st March 189 — 16
   (a) Ex-officio 1
   (b) Nominated — Officials 3
   Non-officials 8
   (c) Elected .. — Officials .. ..
   Non-officials 4
   Total .. 16
   (d) Europeans and Eurasians 1
   (e) Natives 15
5. Total number of meetings actually held during the year .. 37
6. Number of meetings adjourned for want of a quorum 7
7. Average attendance at each meeting *actually* held—
   (a) Officials 1.3
   (b) Non-officials 6.8
   Total .. 8.1
   (c) Europeans and Eurasians 1.0
   (d) Natives 7.1
   Total .. 8.1
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 A. Ramaswami Iyer avergal held the office of Chairman during the year except between the 20th June and 1st october 1897 when he delegated his powers to one of the councillors M. R. Ry M. C. Ramaswami Iyer avergal.

Statement X-A.—Showing the particulars of Sel ections held in the Municipality of Chidambaram in 1897- 98.

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.						
2.						
3. Town as a whole	18640.	656	8-1-98	1	contested	305
4.						
5						
6.						
7.						
8.						
9.						
10						
Total ..	18640	656		1		305

Statement XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Chidambaram for the year 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 1898.	Number of latrines constructed in 1897-98.	Number of latrines demolished in 1897-98.	Number of latrines on 31st March 1898.	Number of lamps on 31st March 1897.	Number of lamps put up in 1897-98.	Number of lamps removed in 1897-98.	Number of lamps on 31st March 1898.
1	2	3	4	5	6	7	8	9	10	11	12
8 Square miles	1. Fish Market	By the Municipality	398	7			7	230	7		237.
	1 Vegetable market.	Leased out									

STATEMENT XII – Showing particulars regarding the number of patients treated, &c., in the Town of Chidambaram during the year 1897-98.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In	Out.	Total.			
1	2	3	4	5	6	7
Chidambaram Municipal hospital	303	16904	17207	1 Midwife named Ranganayaki	80	G.O. No 749 dated 14th May 1890.

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Chidambaram during the year 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.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
501	649	71 Prosecutions instituted for failure to give information of births & 132 for failure to give information of deaths.	Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
			1	607	34	407	199	583	548	10	606 446 160
			2								
			3					X	X		
			Total ..	607	34	407	199	583	548	10	594 406 188
			Grand Total ..	607	34	407	199	583	548	10	

606

	Memorandum of Investments.	
	Description of Security.	Nominal amounts
		Rib.

M Ramaswami Jy
Chairman

Chidambaram

Chidambaram
Municipality

Statement to
accompany the
Administration
Report for
1897-98

2541

3/2541/W&P

Mem 102/17.5.98 Sm1+2

Forwarded to the
Chairman Municipal
Council Chidambaram
in continuation of this
office M. 1R62/6.5.98.

2. Panchama Education

As in the previous
year there was only
one aided school under
the management of the
Lutheran mission for this
backward class. The
strength showed a slight
fall. The results at
the grant examination
were satisfactory.

Muhammadan Education

The total number
of Muhammadan schools
continued & the same
~~in number~~ namely 2
but their strength showed
a slight decline. The
increase in the number
prescribed and passed
at the grant examination is satisfactory. The Board School hardly showed any variation.

Chairman
Hon. Dpty. Collr &
Ajn Magr Dt

V.V.

2/5/98

Panchama Education for 1897-98
Chidambaram Municipality.

Heads of institutions	no: of schools on the 31st March 97	no: of schools on the 31st March 98	no: of scholars on the 31st March 97	no: of scholars on the 31st March 98	1896-97 no: presented	1896-97 no: passed	1897-98 no: presented	1897-98 no: passed	1896-97 Optional subjects	1897-98 Optional subjects	Remarks.
Board Panchama	—	—	—	—	—	—	—	—	—	—	
Aided do	1	1	35	32	25	20	27	21	English 2/3 Geography 5/9 Hygiene 2/3 Drill "	6/8 6/9 15/18	

Vellore
17 May 98)

Vt

Chidambaram
Asst. Insp. of Schools
Acting Do.

Chidambaram Boys' School for 1897-98.
Chidambaram Municipality.

Classes & Subjects	31st March 97	31st March 98	31st March 97	31st March 98	Number present	Number passed	No: learning Geography	No: learning Arithmetic	No: learning Algebra	No: learning Euclid	Remarks
Board (Mudaliar school)	1	1	37	28	16	14	22	21	Geography $\frac{3}{3}$	Geography $\frac{2}{3}$	
Aided (do)	1	1	52	52							
Aided (Non Muhammadan)	—	—	40	40	25	15	43	27	—	—	
Total	2	2	129	120	41	29	65	48	-	-	

Vellore
17 May 98)

Vt

Chidambaram
Asst. Insp. of Schools
Acting Do.

Statement V. Work of the Inspecting School Master, Chidambaram Municipality for 1897-98

Name	Municipality	No. of Schools visited	No. of scholars examined	No. of pupils examined	No. of days spent in: Examining Schools	No. of days spent in: other work.	No. of days spent on Circuit.	No. of miles travelled.	Remarks on the work of the offices.
G. S. Appasamiah	Chidambaram	21	21	6371	186	140	"	"	Very fair.

No Inspecting school Master from 2 1st July 97 to 31st March 98.

Chidambaram
12th May 98.

this is not wanted by the returns 11.7.98

C. R. Krishnayyar
Subassistant Inspector Schools
Chidambaram-Range

Chidambaram Range

AR No 111/1898

From The Chairman,
Municipal Council,
Chidambaram,
To The Inspector of Schools AR 62/1898

Dated 12th May 98

No. 1081/14-5-98.

Statement V of the Incpg School Masters Municipality for 97-98.

2. I am much pleased that from about the middle of February last the Municipality has been without an Inspecting school master owing to the transfer of the permanent man as successor to Colonel Sundaram. The Assistant reports that the condition of primary education will be greatly affected by any more delay in the appointment of a competent man for the vacancy. Several letters have been addressed to the Chairman with no effect.

Yours obedt servt
Asst Inspr of Schools
Cuddalore Circle

Statement No. IV relating to the results of the grant examinations in the Chidambaram Municipality.

189 8.

Standard.	Compulsory subjects only.			Remarks.
	Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.	
	6	7	8	9	10	
						Number presented under Standard VII

189 7.

Standard.	Compulsory subjects only.			
	Number of pupils presented.	Number of pupils passed.	Merit.	Ordinary.
	2	3	4	5
1				
Seventh standard (or Lower Secondary Examination.)				
Sixth standard				

in the Cabbai street school, the Muhammadans passed 8 out of 16 and 25 of the previous year of passes was due to the fact in December last and to take subsequent provision school work and no optional

in the Lutheran mission school, Cuddalore presented 34 pupils in and passed 26 against previous year, the results satisfactory. The optional subjects and Drill were taught - 5/8 respectively.

Yours obedt servt
Asst Inspr of Schools
Cuddalore Division

ent to Press 22-9-98

MS
1258

AR No. 62
6-5-98

Educational Statements

I & IV

1897 — 98

Chidambaram municipality

...tement No. III giving particulars as to the qualificatio... of the teaching staff employed in the Coimbatore M...

Classes of institutions.		Number of teachers employed.	Number possessing trained teachers' certificates.	Number possessing untrained teachers' certificates.	...mber possessing ...neral education ...ificates only, but are qualified by ...gth of service 1st 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.
1		2	3	4	5	6	7	8
Colleges ..	Government							Notwithstanding the increase in the number of teachers, there was a decided improvement in their qualifications & more having been professionally qualified and 2 were possessing general education Certificate for the service qualification. Of the 20 entirely unqualified men 11 were employed in Adi-jeevans Schools. Provision made for training teachers was not fully utilised as the Council stopped the payment for the last quarter vide G. O. No. 494 M 4-3-98.
	Local or municipal							
	Aided from public funds							
	Unaided and indigenous							
Secondary Schools.	Government							
	Local or municipal							
	Aided from public funds	20	6	10	2	-	2	
	Unaided and indigenous	11	-	-	-	-	11	
	Government							
	~~Local or~~ municipal	1	-	-	1	-	-	
	.. ..	35	10	3	10	7	5	
	.. ..	11	2		4	3	2	

Detailed Statement of old arrears Chidambaram Municipality
the 1st April 1898

of Tax	Year	Time barred				Time not barred										Total			
						Under protection				Distraints made				No distraints made					
		No	Amount			No	Amount			No	Amount			No	Amount				
Arts	92-93	-	-	-	-	-	-	-	-	-	-	-	-	1	12	8	-	1	12	8	-
	93-94	-	-	-	-	2	1	8	-	-	-	-	-	1	3	-	-	3	4	8	-
	94-95	2	3	8	-	5	5	8	-	-	-	-	-	1	1	-	-	8	68	-	-
	95-96	-	-	-	-	8	8	8	-	-	-	-	-	1	-	8	-	9	9	-	-
	96-97	-	-	-	-	-	-	-	-	-	-	-	-	24	24	8	-	24	24	8	-
	Total	2	3	8	-	15	63	8	-	-	-	-	-	28	41	8	-	45	108	8	-
Building	93-94	-	-	-	-	3	1	11	5	-	-	-	-	-	-	-	-	3	1	11	5
	94-95	1	-	3	8	2	1	1	1	-	-	-	-	1	-	6	9	4	1	11	3
	95-96	-	-	-	-	1	-	4	6	-	-	-	-	-	-	-	-	1	-	4	6
	96-97	-	-	-	-	-	-	-	-	-	-	-	-	7	4	9	10	7	4	9	10
	Total	1	-	3	8	6	3	1	-	-	-	-	-	8	5	-	7	16	8	5	-
Land	94-95	-	-	-	-	-	-	-	-	-	-	-	-	2	-	10	-	2	-	10	-
	95-96	-	-	-	-	-	-	-	-	-	-	-	-	2	-	10	-	2	-	10	-
	96-97	-	-	-	-	-	-	-	-	-	-	-	-	3	1	10	7	3	1	10	7
Sale	94-95	-	-	-	-	2	-	4	8	-	-	-	-	-	-	-	-	2	-	4	8
	Total	-	-	-	-	2	-	4	8	-	-	-	-	7	2	14	7	9	3	3	3
	Total	3	3	11	5	23	66	13	8	-	-	-	-	43	48	7	2	69	120	-	3

Chairman

ment No. II showing the proportion of pupils of the several classes of the population to children of school age in the Chidambaram Municipality / ~~Board~~.

opulation.	Population of school age.		Pupils under instruction.		Percentage.		Percentage for 96-97		Remarks.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys	Girls	
	2	3	4	5	6	7			8
.. .. ..	-	-	-	-	-	-			During the transfer of the Eurasian apothecary from the town the number of pupils under this class entirely dis- appeared during the year. Muham- madans and native Christians remained almost stationary while the Brahmans and non brahman caste Hindus showed an improvement
.. .. ..	8	8	15	4	187.5	50	225	-	
.. .. ..	78	87	126	7	161.6	8.03	155	14	
.. .. ..			607	9					
aste Hindus ..	1275	1338	880	61	118.29	5.5	106	3	
.. .. ..			29	3					
.. .. ..									
	1361	1433	1657	84	121.7	5.8	109.6	4.04	

Sent to Press 22-9-98

1. No comments should be made except as notes entered in the column of remarks.
2. In the column of remarks the figures of the previous year should be briefly compared.
3. This statement should be submitted in time to reach the Presidents of local boards or the Chairmen of municipal councils concerned by the 1st May.

over the previous year. The
Sanchamas occupied
the same position as
in the previous year.
The same remarks apply
to muhammadans also.
This is owing to paucity of
boys under this class.

Allen
Asst. Inspr of Schools
Q. in charge Division

W

Statement No. I relating to General

Institutions.		1897		
		Number of schools.	Number of pupils on 31st March.	
			Boys.	Girls.
1		2	3	4
Colleges	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Secondary schools ..	Government			
	Local or municipal			
	Aided from public funds (Mul.)	2	329	-
	Unaided and indigenous	6	162	-
Primary schools ..	Government			
	Local or municipal	1	25	12
	Aided from public funds (Mul.)	18	896	41
	Unaided and indigenous	5	81	5
Training schools ..	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Sessional schools ..	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
Industrial schools ..	Government			
	Local or municipal			
	Aided from public funds			
	Unaided and indigenous			
	Total	32		

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Order complete.

Proceedings of the Municipal Council of Coimbatore passed at their Special meeting held on the 4th July 1898

Present

In the Chair Mr. Ramaswami Iyer Avergal. Chairman

" Mr. Rangasamy Pillai Avergal

" Pannambala Pillai Avergal

" V. Lakshmaya Mudaliar Avergal

" G. Appasamy Iyer Avergal

" Ananda Natarajachettiar Avergal

" Mr. Liminada Charier Avergal

" V. Swaminatha Pata Vathiar Avergal &c

Absent 6 Councillors

I Read draft administration Report for the year 1897-98

Passed with certain modifications

(Sd) Mr. Ramaswami Iyer

Chairman

(True copy)

M Ramaswami

Chairman

Sessional schools

Industrial schools ..

Unaided and in[illegible]nous ..

Total 32

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