Local & Munl. (189) Depart

PRINTED.

G.O., No. 1276 M

DATED 4th Sept 89

INDEXED.

[Despatch Abstract.]

Admr. Reports Reviewing the —
of the Conveyance Mail Contract
for 1888-89

PAPERS.

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Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

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G.O., No. 1276 M., 4th September 1899.

SEPTEMBER.

Administration Report.

Reviewing the — of the Conjeeveram Municipal Council for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. M. SUBBARAYALU CHETTIYAR Avargal, Chairman, Municipal Council, Conjeeveram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Chingleput District), dated 30th June 1899, No.

1. Statement of receipts and charges.
2. Educational statement.
3. Report on Municipal hospital.
4. ,, Vaccination.
5. Vaccination return.
6. Mortuary return.
7. Copy of Council's resolution.

I have the honour to submit my report on the working of the Conjeeveram Municipality for the official year 1898–99 with the usual statements noted in the margin.

I.—Constitution of the Municipal Council.

2. The sanctioned strength of the Council is twenty. There were seven vacancies during the year under report—four amongst the nominated councillors and three amongst the elected councillors. All of them were filled up before the close of the year except one amongst the elected councillors. This vacancy also has since been filled up. There were thus nineteen councillors on the 31st March 1899 against eighteen on the 31st March 1898.

3. Out of a population of 42,548 according to the census of 1891, there were 742 persons qualified to vote at elections; none of the elected seats, however, were contested and there was therefore no necessity for polling.

4. The number of meetings held was the same as in the previous year, viz., 35. There was, however, an improvement in the number of meetings adjourned for want of quorum which fell from three to two. There was also a slight increase in the attendance of both officials and non-officials, the former rising from 1·34 to 1·73 and the latter from 8·18 to 8·30 of the sanctioned strength.

II.—Receipts.

5. The total income from all sources amounted to Rs. 55,628–0–2 against Rs. 59,600 in the revised estimate and Rs. 88,560–9–7, the actuals of the previous year. The decrease below the revised estimate occurs chiefly under the arts, house and land taxes and private scavenging fees, and the reasons for the variations are noticed below.

A.—Receipts from Taxation.

6. *Tax on Buildings and Lands.*—The rate of the tax on buildings and lands was the same as in last year, viz., 7½ per cent. of their annual rental value, and the principles on which the valuation of rental was fixed were also the same. The original assessment for the year under report as fixed by the Secretary and the Chairman amounted to Rs. 18,937–8–10. On appeal to the Council, there was a reduction of Rs. 18 in the assessment on buildings. The net demand for the year thus amounted to Rs. 18,919–8–10. There was also a sum of Rs. 3,713 left uncollected on the 31st March 1898. The total amount to be realised was thus Rs. 22,632–8–10; of this, Rs. 20,067–0–6 were collected during the year, As. 15 were remitted on account of vacancy of houses and Rs. 6–12–0 were written off as

irrecoverable. There was thus a sum of Rs. 2,557–13–4 or 11·24 per cent. of the demand left uncollected towards the close of the year. In spite of strenuous efforts and the adoption of measures prescribed in the Act for collection of taxes, such a large outstanding at the end of the year is attributable to two causes. The bulk of the population in this town consists of weavers, traders and daily coolies. Owing to prevalence of plague in Bangalore, Mysore and other provinces, the trade was brought almost to a stand still. Among the agricultural classes too, the paddy and other grains by the sale of which money had to be raised became dead cheap. Money thus became scarce. Another reason seems to be the raising of house-tax and imposition of water-tax. In 1895–96, the rate of the tax on buildings and lands was 5 per cent. of the annual value. In 1896–97, this was raised to 7½ per cent. In 1897–98, the water-tax was imposed and this increased the taxes by 4 per cent. of the annual value. This coupled with the unfavourable character of the season left a large arrear on 31st March 1898. But for this, nearly the whole of the demand for the year under report might perhaps have been realised. By dint of prosecution and distraint, a sum of Rupees 1,336–12–11 has since been collected and steps have been taken to realise the balance as soon as possible.

7. It will appear from statement No. IX, that there are 7,733 houses bearing an assessment of Rs. 16,949–9–6. This gives an incidence of Rs. 2–3–1 per house as in the previous year. But it is As. 2–11 less than the general average of the Presidency for 1897–98. Considering the general poverty of the town and that a number of the houses are either untenanted or in disrepair, it is doubtful whether the assessments under this head can be increased without inflicting undue pressure on the people. The tax on buildings has been revised for the current official year and the result remains to be seen.

8. The extent of land assessed was acres 1,217·7, the amount of assessment being Rs. 1,969–15–4. This gives an average tax of Rs. 1–9–11 per acre against the Presidency average of Rs. 1–0–10 per acre in 1897–98.

9. *Water-tax on buildings and lands.*—The original demand under this head was Rs. 9,050–2–10. On appeal a sum of Rs. 9–9–7 was remitted by the Council. The net assessment for the year was thus Rs. 9,040–9–3, which together with the arrears outstanding on the 31st March 1898 amounted to Rs. 10,565–3–10. Of this sum, Rs. 9,597–4–0 were collected during the year, Rs. 3–9–8 were written off the accounts as irrecoverable and As. 8 was remitted on account of vacancy of buildings. There was thus a sum of Rs. 963–14–2 or 9·1 per cent. of the demand left uncollected at the end of the year. Rs. 533–10–10 have since been collected and the balance will be cleared as soon as possible.

10. *Tax on arts.*—The initial demand as fixed by the Chairman was Rs. 3,070–8–0. This was reduced by the Council on appeal to Rs. 3,012–8–0 against Rs. 3,165–8–0, the net demand of the previous year. The decrease was chiefly due to dullness of trade owing to the prevalence of plague in this Presidency and other places. The amount collected during the year was Rs. 2,749–8–0 or 91·3 per cent. of the demand.

There was also an arrear balance of Rs. 631 outstanding on 31st March 1898. Of this amount, Rs. 555–8–0 were realised, Rs. 21 remitted and Rs. 8 written off the accounts as irrecoverable, leaving a balance of Rs. 46–8–0. Of this amount Rs. 23–8–0 have since been collected.

11. *Tax on vehicles with springs, animals and carts.*—The current demand under this head was Rs. 4,552–4–0 against Rs. 3,436 in the previous year, showing a large increase of Rs. 1,116–4–0. This was mainly due to close supervision by the Secretary and strict enforcement of the provisions of the Act in respect of collection. The whole of this demand with the exception of Rs. 49–8–0 and the arrear balance of Rs. 12–8–0 outstanding on 31st March 1898 were collected during the year.

12. *Coercive Processes.*—Appendix A to statements Nos. IV-A and IV-B shows the extent to which the coercive processes were resorted to in the collection of several taxes. The total number of warrants issued during the year was 1,372 against 7,841 in the previous year. Including the unexecuted warrants of 1897–98, the total

number for disposal was 6,600 ; 5,358 warrants were executed during the year, leaving 1,242 unexecuted at its close. The decrease in the issue of warrants is probably to a certain extent due to institution of prosecutions for failure to pay taxes ; and this process was chiefly confined to persons who were either absent from the town or hid their property with a view to evade the taxes. Property was sold in 21 cases which fetched Rs. 30-6-9. There were 104 cases of prosecution, of which 72 were withdrawn, the parties concerned having paid the tax before the dates fixed for enquiry and in nineteen the parties concerned were fined in the sum of Rs. 6-8-0. The balance, thirteen, were pending at the close of the year.

13. *Tolls.*—As usual, all the seventeen toll-gates of this municipality were sold in auction which fetched Rs. 5,105 against Rs. 5,100 (inclusive of contribution to Local Board) in the revised estimate. A sum of Rs. 85-2-5 was collected as penal interest for late payment of kist. The total receipts thus amounted to Rs. 5,190-2-5. The one-third share of contribution, viz., Rs. 1,730-0-10 due to the Chingleput District Board was duly paid into the taluk treasury.

14. *Incidence of taxation.*—The incidence of taxation per head of the population was As. 15-5 including tolls and As. 14-1 excluding them against As. 12-6 and As. 11-1 respectively in 1897-98. The increase was chiefly due to the increased receipts under "building and land tax," "water tax" and "tax on carts and animals."

B.—Miscellaneous Receipts.

15. *Fees under Act II of 1888.*—A sum of Rs. 205 was collected under this Act against Rs. 210 in the previous year.

16. *Rent of lands.*—The demand under this head for the year under report was Rs. 130-14-7 as in 1897-98 ; a sum of Rs. 86-14-3, being the fees collected on account of temporary bazaars located on street porambokes during festivals was also brought under this head. There was a sum of Rs. 61-8-0 outstanding on 31st March 1898. The total sum to be realized was thus Rs. 279-4-10, of which Rs. 254-12-10 were collected during the year, leaving a balance of Rs. 24-8-0.

17. *Avenue Receipts.*—The income under this head was Rs. 86-6-0 against Rs. 70 in the revised estimate. The increase was due to greater care having been taken to dispose of all the withered trees by auction.

18. *Produce of Lands, Gardens, &c.*—The receipts under this head consist of the sale-proceeds of the fruit trees in head water works compound and those of lotus leaves in Okkapurandankulam. The amount realised was Rs. 15-12-0 against Rs. 20 in the revised estimate.

19. *Sale produce of old materials, empty oil cans, &c.*—The collections under this head amounted to Rs. 47-3-6 against Rs. 30 in the revised estimate. The increase is due to the sale of materials of a shed which fell down in the Big Conjeeveram market.

20. *Conservancy Receipts.*—There was no separate demand for the night-soil alone. The street sweepings and the night-soil were accordingly sold together, which fetched Rs. 2,205-1-9 against Rs. 2,200 in the revised estimate. As compared with the actuals of the previous year, however, there was a fall of nearly Rs. 900 which was due to absence of competition.

21. *Fees from Educational Institutions.*—There are four schools maintained by this municipality (three for the Hindus and one for the Mussalmans) on the salary-result system. The fees realised amounted Rs. 310-4-6 against Rs. 320 in the revised estimate and Rs. 299-15-9, the actuals of the previous year.

22. *Sale-proceeds and composition fees of Medicines.*—The monthly subscriptions and the cost of medicines sold to private individuals not entitled to be supplied gratis amounted to Rs. 88-4-3 against Rs. 100 in the revised estimate and Rs. 89-6-9, the actuals of 1897-98. No special reason can be assigned for the decrease as this is an item subject to fluctuation.

23. *Other Hospital Receipts.*—There was an income of Rs. 15 under this item against Rs. 32-15-3 in 1897-98. The decrease was chiefly due to the fall in the sale-proceeds of the garden produce of the hospital compound.

24. *Fees and Revenue from Markets and Slaughter-houses.*—There are but two markets in this municipality—one at Big Conjeeveram and the other at Hudsonpet. Both of them were leased out on contract as usual. They fetched Rs. 1,540 against Rs. 1,500 in the previous year. A penal interest of Rs. 10-7-5 was also collected during the year on account of late payments by the contractor.

The slaughter-house also was let out on contract. It fetched Rs. 755 against Rs. 690 in the previous year. Hitherto, the blood, offal, bones, &c., were carted and thrown into the rubbish depots. On learning that this was a very useful manure for gardens, &c., the system of selling the slaughter-house refuse separately was tried. It fetched Rs. 6 for the half-year ending 31st March 1899. The low bid was probably due to the ignorance of the people that it was a good manure. The bid for the current official year has fetched Rs. 22 and it is likely that the revenue from this source may gradually develop into a decent sum. Sheep were also allowed to be slaughtered in private premises and minor temples under clause 4, section 191 of the Act. The number of sheep so slaughtered was 173 against 151 in the previous year. To prevent promiscuous slaughtering of this kind under the pretext of offerings to deities, a fee of As. 1-6 was recommended to be levied on every sheep so killed and it was sanctioned in G.O., Mis. No. 244 M., dated 21st February 1899. It has been given effect to from the commencement of the current official year.

25. *Warrant and Distraint fees.*—The demand under warrant fees inclusive of arrears was Rs. 824-2-0, of which Rs. 663-6-5 were collected and Rs. 3-4-0 were written off the accounts during the year, leaving a balance of Rs. 157-7-7 against Rs. 652-10-0 outstanding on 31st March 1898. The collection under distraint fees was Rs. 65-6-0 inclusive of Rs. 23 levied on account of seizure of unregistered carts.

26. *License fees.*—The total demand under this head was Rs. 1,430-8-0 against Rs. 1,400 in the revised estimate and Rs. 1,300-10-0 in 1897-98. This consists of three items, viz., (1) fees for offensive and dangerous trades, (2) fees for temporary erections of pandals on occasions of festivals and ceremonies and (3) fees for pandals over koradus in front of houses. The fees in the case of item No. 2 are collected on the spot. In the case of item No. 3, licenses are issued only after payment of fees. The collections themselves have therefore been taken as demands in respect of these items. The demand under the first item was Rs. 1,017-4-0 inclusive of the arrear of Rs. 6-8-0. The full amount was collected during the year.

27. *Miscellaneous fees.*—A sum of Rs. 12-12-0 was collected under clause (4) of section 249 of the Act and for search of other documents required by private individuals.

28. *Fines under Municipal and other Acts.*—The receipts under this head amounted to Rs. 1,247-2-3 against Rs. 1,120 in the revised estimate. The prosecutions under the Municipal and the Town Nuisance Acts were 532 and 2,640, respectively, against 335 and 2,299 in 1897-98.

29. *Grants and Contributions.*—The Educational department pays result grants for girls in the Pillaipalayam and the Muhammadan schools and salary grants towards the salary of the gymnastic instructor and the drawingmaster. The income from this source was estimated at Rs. 170, but only Rs. 154-10-0 were realised. The decrease is due to the less number of admissions of girls than was expected. A sum of Rs. 31-7-9 was contributed by Government towards the cost of repairs done to the dead-house attached to the Municipal hospital. The usual contribution of Rs. 1,400 for the hospital and Rs. 400 for the grand festival of Sri Devarajaswamiyar was also received from the Local Funds. Besides, the contributions from private individuals for the construction of permanent public fountains and cattle troughs and temporary fountains during the grand festival of Sri Devarajaswamiar amounted Rs. 1,015-9-10. The temple authorities also paid their quota of Rs. 150 towards the cost of sanitation of the town during the festival. On completion of the Maternity hospital, Raja Sir Savalai Ramasawmy Mudaliar Avargal, *Kt.*, C.I.E., claimed Rs. 247-5-10, being the amount of accumulated interest on the sum deposited by him with Messrs. Arbuthnot & Co. This has also been given credit to under this head.

30. *Recoveries on account of Services rendered to Private Individuals.*—The receipts under this head consist of fees collected on account of private scavenging service.

The demand for the year under report was Rs. 1,569-6-0. Adding to this, Rupees 466-13-0 which were outstanding on 31st March 1898, the total amount came up to Rs. 2,036-3-0; of this, Rs. 1,707-11-0 were collected during the year, leaving a balance of Rs. 328-8-0 against Rs. 466-13-0 in the previous year. It was in the collection of these fees that greatest difficulty was experienced. Of the arrear sum of Rs. 466-13-0, Rs. 81-9-0 related to 1896-97 and Rs. 385-4-0 to 1897-98. When their collections were taken on hand in 1898-99, it was found that some of the defaulters had died, some had left the town, some contested liability to payment and some pleaded poverty and inability to pay in a lump. By dint of strenuous efforts and personal supervision of the Secretary, a major portion of them was collected. Of the balance remaining on 31st March 1899, Rs. 196 have since been collected and steps are being taken to clear the rest.

The number of houses served under the private scavenging system was 1,245 on the 31st March 1899 against 1,074 on the corresponding date of the previous year. The increase of 171 houses was chiefly due to the opening newly of three bye-lanes in Little Conjeeveram. Detailed information regarding them is given in paragraph 35 *infra*.

31. *Laying of pipes to private houses.*—This is worked under the plumber system. There is at present only one plumber working in this municipality. The income under this head consists of (1) supervision charges at 5 per cent. of the estimate and Rs. 2, the application fee for every house. There were 85 private service connections during the year and the total receipts amounted to Rs. 412-13-5 including the license fee of Rs. 10 paid by the plumber.

32. *Fishery Rents—Refunds of expenditure of previous years, fees for numbering Carts, &c.*—The incomes under these items amounted to Rs. 12-0-6.

33. *Advances recovered.*—A sum of Rs. 187-14-0 was recovered or adjusted as the case might be during the year under report. It consists of a sum of Rs. 30 advanced to the Civil Apothecary for the hospital and vaccination contingencies, Rs. 100 advanced to the Sanitary Engineer on account of imprest account, Rs. 50 to the Secretary towards the sanitary arrangements during Ekambaranader's festival, Rs. 2-14-0 to bill-collectors for issue of processes from the Village Munsif's Court for recovery of private scavenging fees and Rs. 5 to a nuisance inspector for payment as compensation to an accused in an encroachment case under the orders of the Stationary Sub-Magistrate, Conjeeveram.

III.—EXPENDITURE.

34. The total expenditure during the year was Rs. 1,14,028-15-3 against Rs. 1,17,260 in the revised estimate and Rs. 1,27,677-2-5, the actuals of the previous year, the difference occurring chiefly under the expenditure on water-works. The variations under each head are explained below.

35. *Grant 1, Public Works—New Works, Roads and Communications.*—The total length of roads in this municipality is estimated at 35 miles, of which 11 miles are metalled and 24 unmetalled. During the year under report the road leading from Hudsonpet to the District Munsif's Court measuring 150 yards was newly metalled and a mud road was opened between the Ashtabujam Madai street and the Ashtabujam Sannadhi street. The Chengalaneerodai street, the Nellicara street, a portion of Hudsonpet road and the Kamatchiamman Sannadhi street were all partly remetalled. The total cost under this head was Rs. 1,450-10-10. A sum of Rs. 202-1-3 was also utilised in cutting side channels to metalled roads.

Besides, three new bye-lanes were opened in Little Conjeeveram, one between the Sannadhi street and the Anaikatti street, the second between the Southern Madai street and the Kammala street and Ashtaghiri street, and the third between the Punniakoteeswaran Covil and Amuthupady street. The first was the most difficult of achievement, but it is a most valuable addition to the municipality from a sanitary point of view. The streets on either side are occupied exclusively by orthodox Aiyangar Brahmins who are quite averse to allowing scavengers to enter their premises.

In most cases the backyards of Anaikatti and Sannadhi street were divided by one masonry wall without means of egress. Each house had a cess-pool and a cess-pit measuring on an average 8 cubic feet. The result was that most of the residents there were suffering from some disease or other, especially elephantiasis. The necessity for opening a bye-lane in this quarter was felt so long ago as 1892, but all attempts in that direction proved fruitless. In 1893 a lane was opened to a length of 127 feet from the eastern end through strenuous efforts of M.R.Ry. M. Kothandaram Pillai, a late Sub-Magistrate of this town, and he could not proceed further owing to stout opposition on the part of the inhabitants there; year after year the attempt was renewed but without success. During the year under report, the lane was opened right through the exertions of the Secretary and the Chief Sanitary Inspector. The newly opened portion measures 761 feet by 4 feet except in a few places. By dint of persuasion and soft words, each house owner was made to part with two feet of land and raise compound walls at his own cost. Had the municipality proceeded under the Land Acquisition Act it would have cost about Rs. 6,000 (Rs. 4,700 as compensation for the land and Rs. 1,300, the cost of re-erecting the walls demolished) to speak nothing of the time and trouble involved in the settlement of claims to compensation. All the sink pits, about 72 in number, have been closed and steps are being taken to close the cess-pools. The opening of the other two bye-lanes was comparatively easy and they measure 2,000 feet long and 3 feet broad all through. The total expenditure incurred in respect of these lanes was Rs. 147-5-2.

36. *Buildings.*—The most important addition to the Municipality was the completion of the Maternity hospital and a vaccine depot by Raja Sir Savalai Ramasawmi Mudaliyar Avargal, *Kt.*, C.I.E., the foundation stone of which was laid by His Excellency Sir Arthur Havelock, G.C.M.G., G.C.I.E. It was opened on 4th February 1899 by the Hon'ble Mr. A. T. Arundel, I.C.S., First Member of the Council. The cost of the building was over Rs. 10,000, but the amount appears under "Advances" in the accounts, the detailed bill promised by Raja Sir Savalai Ramasawmi Mudaliyar Avargal, *Kt.*, C.I.E., not having yet been received. A latrine and an urinal were constructed newly on the standard plan at a cost of Rs. 454; but the contractor not having executed the works properly, the payment therefor could not be made before the close of the official year. A coal-shed inside the head water-works compound and stone-ramp to the slaughter-house were found to be very necessary. They were accordingly taken up and completed during the year, though there was no provision in the revised estimate. Seven dust-bins were newly bought at a cost of Rs. 37-14-0. The total cost under this head was Rs. 671-3-11, though only Rs. 217-3-11 have been debited in the accounts.

37. *Water-supply.*—The chief works under this head were fencing the compound of the head water-works, the construction of a reservoir and extension of pipes in the streets. A sum of Rs. 1,014-15-8 was spent on the construction of public fountains out of contributions made by private individuals. The total cost amounted to Rs. 49,161-12-3 against Rs. 50,900 provided in the revised estimate. The difference was due to a deduction of 10 per cent. from the bills of the water-works contractor, held over for payment after six months from the date of completion of works.

38. *Repairs—Roads and Communications.*—The four metalled roads referred to in paragraph 35 *supra*, the Eastern Raja street and the Railway Station road were partly repaired and 39 streets were restored to order during the year. The total amount spent was Rs. 2,078-8-6 against Rs. 2,100 in the revised estimate.

39. *Repairs—Buildings.*—A portion of the meat market was repaired during the year at a cost of Rs. 251-0-9, of which only Rs. 120-8-3 were paid before the close of the year. The contractor not having properly done his work the matter had to be taken before the Council for its orders and the balance came to be paid during the current official year; so also the payment for whitewashing the hospital was postponed and made in the current year from the opening balance. In the revised estimate, provision had been made to repair the kitchen attached to the Municipal hospital at a cost of Rs. 50. Subsequently this sum was found too small and the work was in consequence given up. In lieu thereof other works were undertaken, viz., repair of dead-house, repair of sheds attached to Singaperumal Covil Municipal school and removal of iron latrines (six in number) to better localities. A sum of Rs. 10 was

also expended in pulling down a shed at the Big Conjeeveram market which had collapsed and storing it for purpose of sale. The expenditure under this head thus amounted to Rs. 232–1–0 against Rs. 400 in the revised estimate.

40. *Repairs to Works, Machinery, &c.*—The only works under this head were the gravelling of floors of the public fountains, purchase of materials required for the use of engine and the removal of moss from a public tank called Rangasanikolam. The amount of expenditure was Rs. 198–15–1 against Rs. 200 in the revised estimate.

41. *Water-works Establishment and Contingencies.*—There was no change either in the in-door or out-door servants of this establishment. The total cost incurred was Rs. 2,593–6–3 against Rs. 2,600 in the revised estimate. Owing to the completion of the reservoir, the hours of work at the head water-works have been reduced from fourteen to ten hours. The Sanitary Engineer has been addressed with a view to ascertain if there is any feasibility of reducing the establishment. The expenditure under contingencies, such as purchase of fuel, oil, materials required for the maintenance of public fountains and cattle-troughs came up to Rs. 4,137–8–3 against Rs. 3,910 in the revised estimate. The increase was due to purchase of fuel so that there might be three months' advance stock on hand.

42. *General Establishment—Tools and Plant, &c.*—As in last year, there was only one overseer employed on Rs. 25 for the supervision of road and other works. The expenditure was Rs. 282–9–0 against Rs. 280 in the revised estimate. There was no addition to the tools. The cost of stationery was Rs. 10–2–0 against Rs. 50 provided therefor in the revised estimate.

43. In accordance with the instructions of the Treasury Deputy Collector, a sum of Rs. 400 was remitted into the taluk treasury, Conjeeveram, being the amount due to Provincial funds on account of services rendered by the Boiler Inspector.

44. *Road Charges and Tolls.*—The amount spent under this head was 112 per cent. of the net income of Rs. 3,460–1–7 derived from tolls or more than twice the minimum prescribed by Government.

45. *Grant 2, Education.*—A teacher of the Singaperumal Covil school has been sent for training to the Teachers' College. The sum of Rs. 7–6–9 appearing under this head is the amount paid to him during the latter part of the year under report.

46. *Municipal Schools.*—All the four schools maintained by the municipality are worked under the salary-result system. They are all primary ones and serve as feeders to the Free Church Mission and the Pachaiappah's High schools. The total strength on the 31st March 1899 was 303 boys and 34 girls against 253 boys and 36 girls on the last day of the previous year. There was thus an increase of fifty boys and a decrease of two girls. The increase in the former was due chiefly to the Reddipet school, which was in a declining state, having regained its original strength. The fall in the number of girls is small and requires no explanation. The average attendance on the roll was 303 against 240 in the previous year. The number of boys presented for examination was 194, of which 138 or 71 per cent. came out successful, against 83 per cent. in the previous year. The bad result is mainly attributable to the Singaperumal Covil school not having done well at the annual examination. Steps have been taken to improve the tone of this school. The cost of establishment in respect of these schools was Rs. 933–7–7. Result stipends at 75 per cent. of the amount earned amounted to Rs. 394–4–9 and contingencies to Rupees 148–2–9. The total charges thus aggregated Rs. 1,475–15–1 against Rs. 1,470 in the revised estimate.

47. *Salary Grants.*—The lower secondary and the primary departments of the Pachaiappah's High school and the lower secondary department of the Free Church Mission High school are aided under this system. The payments made amounted to Rs. 870–7–1 against Rs. 1,310 in the revised estimate and Rs. 774–7–11, the actuals of the previous year. The saving was due to the expected number of teachers not having been entertained in the Pachaiappah's High school during the year. Fifty-three pupils were sent up from these schools for the Lower Secondary and the Primary Examinations against 42 in 1897–98 and 25 or 47 per cent. came out successful.

48. *Fixed and Result Grants.*—Twenty-one schools were registered for aid under this system on the recommendation of the educational authorities. The amount of grant paid was Rs. 1,600 against Rs. 1,660 provided in the revised estimate. The total strength of the schools was 1,299 boys and 63 girls on 31st March 1899 against 1,188 boys and 39 girls on the corresponding date of the previous year.

49. *Stipends in Training Schools.*—The total number of teachers in the Municipal school is fourteen inclusive of the drawingmaster and the gymnastic instructor. Twelve of these are trained and one untrained and one has general education certificate with service qualification. Of the 48 teachers employed in the aided schools, 15 are trained and 22 are qualified under the rules for recognition. The remaining eleven are unqualified and the managers concerned have been warned that these should qualify themselves or be replaced by qualified men on pain of aid being withdrawn.

50. *Building and Furniture Grants.*—The Pachaiappah's High school and five of the result schools were given furniture grants, while three of the aided schools were given house rent. The total expenditure was Rs. 132 against Rs. 150 in the revised estimate.

51. *Inspection.*—There is an inspecting schoolmaster to supervise the municipal and the aided schools. His pay is Rs. 21 per mensem and he draws a carriage allowance of Rs. 5 besides. The contingencies, such as purchase of books, postage labels, printing charges, &c., amounted to Rs. 30–1–2. The total charges were Rs. 342–1–2 against Rs. 340 in the revised estimate.

52. *Gymnastic Instructor and Drawingmaster.*—There are one gymnastic instructor and one drawingmaster for all the municipal and aided schools. Their pay is Rs. 12 and Rs. 15 respectively. The contingencies amounted to Rs. 13–9–0. The total cost incurred was Rs. 335–9–0 against Rs. 350 in the revised estimate.

53. *General Educational Results.*—The total outlay on education from Municipal funds was Rs. 4,298–8–7 against Rs. 4,303–14–1 in the previous year or 11·46 per cent. of the net income from taxation. Of this, the amount expended on primary education was Rs. 4,113 against Rs. 4,179–5–6 in 1897–98. The educational statement hereto appended will show that out of a population of 3,095 of school-going age, 2,746 boys or 87 per cent. were under instruction against 84 per cent. in the preceding year.

54. *Grant 3, Hospitals and Dispensaries.*—There was no change in the staff during the year under report. The total cost of establishment was Rs. 2,710–2–2 against Rs. 2,710 in the revised estimate.

55. *Medicines and Supplies.*—As usual, the medicines required were purchased from Messrs. Burgoyne, Burbidges & Co., London. There was also a small purchase locally. The total expenditure under this head was Rs. 950–2–11 against Rs. 1,300 provided in the revised estimate. The saving was due to the expected quantity not having been indented for.

56. *Diet of Patients.*—The expenditure under this head was Rs. 1,222–6–6 against Rs. 1,000 in the revised estimate. Hitherto the diet articles were being supplied by contractors. During the year under report, the system of purchasing the articles departmentally was tried on the recommendation of the District Medical and Sanitary Officer that it would be cheap. But experience has proved otherwise, the cost having risen by Rs. 222–6–6 over the revised estimate. The contract system has accordingly been reverted to for the current year.

57. *Sundries and Contingencies.*—The amount spent under this head was Rupees 430–10–7 against Rs. 710 in the revised estimate and Rs. 473–2–1, the actuals of 1897–98. The saving was chiefly due to the non-purchase of certain instruments provided for.

58. From the report of the Civil Apothecary in charge of the Municipal hospital attached hereto, it will appear that 411 in-patients and 16,585 out-patients were treated during the year against 527 and 19,703, respectively, in 1897–98. A decrease of 116 in the former and 3,118 in the latter are said to be partly due to the restrictions of plague rules in force and partly due to the delay in attending to the patients when

the Medical Officer was engaged in the observation of passport holders. There seems to be however another reason. In October last a mass meeting was held with a view to make the people acquainted with the advantages of inoculation. But the people misunderstood the whole affair and thought that inoculation was a pretext under which poison was to be injected into their bodies with a view to cause death. People therefore kept aloof for some time without attending the hospital for fear they should be caught hold of and inoculated there. This probably accounts for the smaller attendance of patients than in the previous year. The labour cases attended to by the two trained midwives rose, however, from 90 in 1897–98 to 99 during the year under report. More satisfactory results could have been shown but for the fact that one of the midwives' appointment remained vacant for more than three months for want of a competent hand.

59. The Municipal hospital was visited by the District Medical and Sanitary Officer amongst others. He remarked that there should be a separate building for out-patients, a new bath room and a venereal ward. These suggestions could not be carried out for want of funds as every available amount had to be set apart for plague.

60. *Contributions to Provincial Funds.*—As required by the Treasury Deputy Collector, Rs. 329 were paid on account of Medical College, Rs. 166 on account of sanitary inspection and Rs. 48 on account of medical reserve staff. The total amount paid thus came up to Rs. 543 against Rs. 450 provided in the revised estimate. The excess has been included in the list of allotments for the last quarter.

61. *Medical training of Women.*—There are two trained midwives in this hospital. Owing to the addition of a maternity hospital, the appointment of a Eurasian nurse on Rs. 50 has been sanctioned. It was not therefore considered necessary to train any more women at the cost of the Municipality.

62. *Vaccination.*—There are two vaccinators in this Municipality—a second-class vaccinator on Rs. 12 and a probationer on Rs. 7. There is also a peon on Rs. 5, of which Rs. 2 one debited to vaccination and the remainder to "slaughter-house." The vaccine operations are carried on under the superintendence of the apothecary in charge of the Municipal hospital. There are two depots opened for the purpose—one inside the hospital compound and the other in the Yagasalai Mantapam, Little Conjeeveram. The latter is visited by the vaccinators twice a week. The total number of operations conducted during the year was 2,036 against 2,126 in 1897–98. Of these, 104 were performed by the hospital assistant, of which 98 proved successful. The remaining 1,932 were performed by the vaccinators and 1,753 were successful. The total number of successful operations was 43·5 per mille of the population against 48·25 per mille in the previous year and 51·1 per mille for the Presidency. The low outturn is attributed by the Civil Apothecary to the use of lanoline paste instead of calf-lymph and glycerine paste. The lanoline paste, however, has not had sufficient trial and it is too soon to pronounce a definite opinion about it. The number of children under one year said to have been successfully vaccinated was 29·9 per mille of the population against 27·2 per mille for the Presidency in 1897–98. Of the 1,363 cases under one year of age, 1,274 proved successful. Of the total number vaccinated, the Civil Apothecary verified 1,076 cases. The District Medical and Sanitary Officer also seems to have verified some cases, but the result is not known. The fall in the total number of operations is probably due to the anti-plague inoculation scare as observed by the Civil Apothecary.

The number of prosecutions instituted for failure to have children vaccinated or to produce them for inspection was 240 against 323 in the previous year.

The expenditure incurred on account of establishment and contingencies, inclusive of the cost of lanoline paste obtained from the vaccine institute, Bangalore, was Rs. 442–4–11 against Rs. 420 in the revised estimate. The increase was due to the printing of a larger number of forms than in the previous year.

63. *Vital Statistics.*—Excluding the number of children born dead, the number of births and deaths during the year under report was 1,536 and 1,277, respectively, against 1,494 and 1,134 in the previous year. This gives 36 per mille as regards births and 30 per mille as regards deaths, while the Presidency average under the respective heads was 31·9 and 32·4 per mille in 1897–98.

The public health might be considered fair during the year under report. There was, no doubt, cholera prevalent during a portion of the year; but it existed in a sporadic form. There were but 49 attacks and 32 deaths therefrom against 57 and 34, respectively, in the previous year. This comparative low percentage is attributed to the use of pipe-water by the people. It is gratifying to note that this town was not visited by plague in spite of it being a place of great pilgrimage and its proximity to the affected towns of Wallajapet, Vellore and Ránipéttai in the North Arcot district. There were three imported cases of plague (two from Bangalore and one from Wallajapet) and two of them proved fatal.

There are four registrars of births and deaths—one for each division—and they are paid at Rs. 8, 9, 10 and 11, respectively. The cost of establishment including contingencies was Rs. 491–2–8 against Rs. 500 in the revised estimate.

64. *Conservancy.*—The establishment under this head consists of 48 sweepers for 24 carts at the rate of 2 for each, three male and eleven female toties for 31 public latrines and three urinals, four divisional inspectors—one for each division—and a trained chief sanitary inspector to supervise the whole staff. The total cost of establishment amounted to Rs. 4,998–11–6 against Rs. 5,210 in the revised estimate. The saving of Rs. 211–4–6 was due to the non-entertainment of a female toti as provided for in the revised estimate and to the pay of the chief sanitary inspector having been credited to epidemic charges while cholera was prevalent.

The hire of bullocks for the conservancy carts, the rent for rubbish depots, and the digging of night-soil trenches,—all these cost Rs. 2,514–12–11.

65. *Private Scavenging.*—The number of houses on the roll on 31st March 1899 was 1,245. The number of scavengers employed for cleaning the privies of these houses was four males and fourteen females. Their pay as well as that of the bill-collectors at Rs. 8 each amounted to Rs. 1,157–4–1 against Rs. 1,160 in the revised estimate. The hire of bullocks for night-soil carts and the contingencies cost Rupees 689–4–1. The total expenditure under this head was thus Rs. 1846–8–2 against Rs. 1,707–11–0, the actual receipts of the year. If the outstanding arrears be realised, the establishment may be considered self-supporting.

66. *Epidemic Charges.*—The expenditure incurred on account of cholera and plague was Rs. 3,180–14–7 against Rs. 3,600 in the revised estimate. The major portion of the amount was spent in the construction of plague sheds. Cholera was prevalent only in a sporadic form and there were but three imported cases of plague; hence the saving of Rs. 419–1–5.

67. *Fairs and Festivals.*—The only festivals about which the Municipality concerns itself are those of Ekambaranadaswami and Devarajaswami. The chief sanitary measures adopted on these occasions are erection of temporary latrines and urinals, employment of additional conservancy carts, entertainment of extra sweepers and scavengers, temporary conservancy overseers and police guards, erection of temporary huts for the extra hands and the watering of streets. The total cost under this item aggregated Rs. 2,620–3–4 against Rs. 2,610 in the revised estimate.

68. *Other Sanitary Outlay.*—Under this head appear the cost of clearing prickly-pear and the cost of stationery, &c., required for the conservancy department. During the year under report, 132 square feet of prickly-pear was removed and stationery worth Rs. 14–5–6 was bought. The total cost was Rs. 47–5–9 against Rs. 100 in the revised estimate. The saving was due to the full allotment not having been utilised.

69. *Grant 4, Lighting.*—There are 391 lamps maintained in this Municipality including the 21 additional lights put up during the year under report, the average number of lamps per mile being eleven. The cost under this head was Rs. 1,885–3–8 against Rs. 1,830 in the revised estimate. The increase was due to the purchase of additional lights and their appendages during the year under report.

70. *Slaughter-house.*—The only charge under this head was the pay of Rs. 3 paid to the peon referred to in paragraph 62 *supra*. The expenditure incurred was Rs. 35–10–0 against Rs. 30 in the revised estimate. The difference is due to the rounding of figures.

The contingencies, such as purchase of cloth, sealing-wax, oil, &c., required for stamping the legs of sheep slaughtered amounted to Rs. 35–13–9 against Rs. 40 in the revised estimate.

71. *Travellers' Bungalow Contingencies.*—A portion of the head drivers' quarters has been converted into travellers' bungalow. It was not, however, opened for public use as it was required for the use of the water-works establishment engaged in the construction of the reservoir and extension of pipes in the streets. It has been made available for public use from the beginning of the current official year. During the year under report the bungalow was provided with a punka at a cost of Rs. 17–3–0.

72. *Avenue Establishment.*—There are four coolies employed—two on Rs. 5 each and two on Rs. 4 each. They look after the trees in the hospital and the head water-works compounds and the avenues on public roads. Their pay amounted to Rupees 215–8–0 against Rs. 210 in the revised estimate.

73. *Survey of Land.*—A sum of Rs. 9–15–8 was paid as the cost of stones fixed during the recent survey of the town.

74. *Rewards for destruction of Dogs and Pigs.*—Three hundred and sixty-six dogs and bitches and 54 pigs were killed during the year against 154 dogs and bitches and 127 pigs in the previous year. The cost incurred was Rs. 50.

75. *Stationery and Printing.*—The charges under this item were Rs. 604–0–6 against Rs. 600 in the revised estimate.

76. *Compensation for Lands.*—Two pieces of land were acquired under the Land Acquisition Act—one for a road to Ashtabujam Sannadhi Street and the other for sweepers' quarters. The total cost paid was Rs. 339–7–6 against Rs. 340 in the revised estimate.

77. *Law Charges.*—The amount expended under this head was Rs. 68–1–0 against Rs. 80 in the revised estimate. It was incurred in the defence of two criminal cases and a civil suit.

78. *Charges for numbering Carts.*—The charges incurred under this item were Rs. 67–1–6 against Rs. 70 provided in the revised estimate.

79. *Other Items.*—The only expenditure under this head was Rs. 6–8–1, being the assessment paid on account of lands held by the Municipality. This results in a saving of Rs. 53–7–11 as compared with the provision made in the revised estimate which is mainly due to no expenditure having been incurred on account of election purposes.

80. *Grant 5, Supervision and Management.*—The pay and pensionary contribution of the Secretary amounted to Rs. 1,192–8–0 and his carriage allowance to Rs. 165. The office establishment cost Rs. 1,656–12–8 and contingencies Rs. 289–15–4. The total cost under this head aggregated Rs. 3,304–4–0 against Rs. 3,260 in the revised estimate. The excess was chiefly under contingencies and has been included in the list of allotments for the last quarter of 1898–99.

81. There are four bill-collectors on a pay of Rs. 10, 11, 12 and 13, respectively, and their pay amounted to Rs. 551–6–0. The purchase of account books and the pay of the distraint coolies and drummers employed under the bill-collectors came up to Rs. 458–11–2. The total expenditure amounted to Rs. 1,010–1–2 against Rs. 950 in the revised estimate. The excess was chiefly due to the entertainment of distraint coolies which could not be helped as the arrears were heavy.

82. *Contribution for Central Office and Audit Establishment.*—A sum of Rs. 410 was remitted into the taluk treasury under this head in accordance with the instructions of the Treasury Deputy Collector.

83. *Repayment of Debt and Interest.*—The loan taken from Government for the completion of the water-works scheme was Rs. 1,28,500, repayable in 30 years at $4\frac{1}{4}$ per cent. interest. The amount repaid during the year was Rs. 2,301–1–10 on account of principal and Rs. 5,357–14–2 on account of interest.

84. *Advances recoverable.*—A sum of Rs. 100 was given as permanent advance to the Civil Apothecary for the purchase of diet articles which was conducted departmentally. Rs. 12–8–0 were advanced to a councillor for the repair of the cyclostyle,

but the amount has not yet been adjusted for want of a detailed bill. A sum of Rs. 10,247–5–10 was paid as advance from time to time to Raja Sir Savalai Ramasawmy Mudaliyar Avargal, *Kt.*, C.I.E., during the construction of the Maternity hospital and the detailed bill promised by him has not yet been received. Rs. 10 was drawn as advance in the name of the Secretary for the destruction of rats and bandicoots. The amount not having been fully spent remains unadjusted; hence such a large sum of Rs. 10,369–13–10 appearing under advances.

85. *Pension and Gratuities.*—The expenditure of Rs. 67–3–0 appearing under this head represents the gratuity paid to one of the bill-collectors under G.O., Mis. No. 2013 M., dated 28th November 1898, against Rs. 120 in the revised estimate. The difference was due to Government not having sanctioned the grant of gratuity recommended to a midwife attached to the Municipal hospital.

86. The closing balance of the Municipality was Rs. 7,163–12–11 against Rupees 7,900 in the revised estimate.

87. The Council regrets the delay in the submission of this report which was chiefly due to the grand festival of Sri Devarajaswami, the audit of the municipal accounts by the Assistant Inspector of the Local Fund branch of the Accountant-General's office and the quinquennial revision of the assessment on buildings.

Enclosure.

Concise Annual Report on the Municipal hospital, Conjeeveram, for the official year 1898–99—*vide* Standing Order No. 21 of the Surgeon-General with the Government of Madras, dated 4th February 1897.

By P. B. Sambantha Mudaliyar.

1. *Public Health.*—Cholera has been decreasing since the introduction of the water-supply project. The number of attacks fell from 389 in 1896–97 to 56 in 1897–98 and to 49 in the year under report. Further, the prevalence of the disease in the year under report was only in a part of, instead of, throughout the year, which was the case in the previous year. When cholera broke out in any part of Conjeeveram, two facts were noticeable; either the disease was imported, or the residents of the particular locality where it broke out did not drink pipe water.

There were 32 deaths from cholera against 34 in the previous year. Small-pox counted 6 deaths as in the previous year.

Although cholera caused fewer deaths, the mortality from all causes rose from 1,134 to 1,277 (exclusive of still births in both years). The rise in the mortality was probably due to more careful registration.

It is gratifying to note that plague was unknown here, except as imported cases which counted but three in number, of which two proved fatal. Two of these were imported from Bangalore and one from Walajahnagar. Except the one which died at home, the other two were treated in the plague shed.

2. *Vital Statistics.*—One thousand five hundred and thirty-six births took place against 1,494 in the previous year. This rise is probably due to more careful registration, if not due to increase in population on account of the larger influx into this town from plague-infected localities.

3. *Sanitation.*—There were sixteen male and sixteen female latrines; of these three are constructed after the standard plan; the rest are mere square enclosures of masonry walls or corrugated iron sheets. Three male and eleven female toties clean these latrines—a number obviously insufficient. Three standard urinals also exist. The number of private latrines cleaned by the municipal toties is said to be 1,245 against 1,074 in the previous year. This is satisfactory. In very few houses private latrines exist. The number of dust-bins rose from 521 to 528. The numbers of rubbish and night-soil carts remain stationary at twenty-four and seven, respectively. The number of lights rose from 370 to 391 in the year under report. The reservoir has been completed during the year under report and Big as well as Little Conjeeveram now gets continuous water-supply during day and night. In other respects the remarks on sanitation in the past year's report hold good.

4. *Vaccination.*—One thousand nine hundred and thirty-two cases were vaccinated by the municipal vaccinators and 104 by the hospital assistant, giving a total of 2,036 against 2,126 in the previous year, thus showing a fall of 90 in the total number of operations; of these 1,851 operations proved successful against 2,053 in the previous year, showing a fall of 202 in the total number of successful cases. The percentage of success was 90·91 against 96·56 in the previous year. This fall in the percentage of success is entirely due to the use during the year of the lanoline paste supplied from the Bangalore institute instead of fresh pure calf-lymph and glycerine paste of the local vaccination depot used in the previous year. The fall in the total number vaccinated is attributable to inoculation scare. From October 1897 to 30th September 1898, the Municipality recorded 1,615 births; the vaccinators detected eleven births omitted to be recorded by the registrars. Eighty-three cases were pending from the previous year. Thus the total available for vaccination was 1,709; of these 366 having died, 186 having left the town and 140 still remaining for disposal on account of illness, &c., the balance 1,017 were all duly vaccinated. The vaccinators added to the available number of subjects by going round the town and securing cases for re-vaccination and subjects among temporary residents. Care was taken to vaccinate prisoners in the sub-jail also. Of the total vaccinated, 1,363 cases were among infants under one year of age. One thousand two hundred and seventy-four operations among these children proved successful or a percentage of 93·47. The inspecting officer verified 1,076 cases or 55·69 per cent. of the total number vaccinated. The District Medical and Sanitary Officers, Drs. J. C. Marsden and Walwyn Thomas, inspected many cases and verified some of them. They initialled or signed the registers on the dates of their inspection but not against each case inspected or verified and so I am unable to give the numbers.

5. (*a*) & (*b*) *Hospitals and Dispensaries*.—The accommodation continues same as in the previous year, consisting of wards for males, females, high caste and low caste patients, a shed for bad cases, rooms for dispensary, office, operation, and stores, and a kitchen except for the following addition or alteration. Raja Sir Savalai Ramasawmy Mudaliyar Avargal, *Kt.*, C.I.E., having built and opened his equipped Maternity hospital here on the 4th February 1899, the delivery room belonging to the Municipal hospital has been utilized for dressing cases. The bath-rooms for the sexes are still utilized as godowns for sundries.

(*c*) Most of the cots and teapoys being old or broken require to be replaced.

(*d*) *Inspection.*—The District Medical and Sanitary Officer visited the hospital twice and remarked that the following recommendations were not complied with:—

(1) New out-patient department.
(2) New bath-rooms.
(3) A venereal ward.

I have communicated copies of the remarks to the Municipal Council.

(*e*) Rs. 88–4–3 were recovered from patients who were able to pay for their medicines. Patients able to pay for their diets provided themselves with the same.

(*f*) The subjoined table exhibits the number of patients treated and the daily average sick in the in-door and out-door departments during the five years ending with 1898–99:—

	1894–95.		1895–96.		1896–97.		1897–98.		1898–99.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In-patients	425	15·06	360	14·85	434	14·69	527	20·68	411	19·56
Out-patients	18,226	99·55	19,904	108·26	19,798	110·98	19,703	108·80	16,585	91·71

The attendance, both in and out, fell from 527 and 19,703 to 411 and 16,585, respectively; the average attendance also exhibits similar decreases under both heads. The fall is due partly to the scare that prevailed that any case attended with fever or swelling will be treated as "plague" and partly to delay in attending to usual dispensary and hospital business on account of the enormous increase in work consequent upon plague passport business. Conjeeveram is a large mufassal town intimately connected with Bangalore, Vellore, Arcot, Wallajahpet, &c., by means of relationship between their inhabitants and by means of trade. The influx of Biragees was lessened on account of plague in Bombay, &c. This was also a factor producing less in-door attendance.

(*i*) The establishment is short of requirements. There is no sweeper or masalchi; there is no female toty either for the female ward or the new Maternity hospital. A watchman or peon for the Maternity hospital is also a necessity. The want of additional clerk and hospital assistant have been also felt much in connection with the plague passport business.

(*j*) The two trained midwives who attended to dressing of in and out patients and served also as female attendants in the wards of their sex conducted 99 confinements during the year against 90 in the previous year. Midwife Mangathoye retired on account of old age on 1st August 1898 and her place was taken up by a Native Christian woman Sophia Sylvester on 8th November 1898; thus one midwife's place was vacant for more than three months.

(*k*) There are no Dufferin Fund Dispensaries for caste and gosha women.

(*l*) There are no other points to be remarked about.

No. 38 P.L.

Forwarded.

CHINGLEPUT,
20*th May* 1899.

(Signed) C. S. LANGLY,
Dist. Medl. and Sanitary Officer.

Submitted to the Collector.

2. *Paragraphs 6, 9 and 10 of the report.*—The large balances outstanding on the 31st March 1899 under the heads of arts, house, land and the water taxes are attributed to (1) the raising of the house-tax in 1896–97; (2) the imposition of the water-tax in 1897–98; (3) the unfavourable character of the season; and (4) the dulness of trade on account of plague. The collections were also bad last year. The explanation offered cannot be regarded as satisfactory. If people will not pay taxes, the Act supplies the Municipality with powers to collect it. If they cannot pay taxes, the taxes should be struck off as irrecoverable. The Municipality has been provided with a Secretary, who should look into the matter.

3. *Paragraph 12.*—The decrease in the number of warrants issued is explained as due to the institution of prosecutions for defaults of payments. But the number of prosecutions being only 104, this cannot account for the large fall of 5,469 warrants.

4. *Paragraph 14.*—The incidence of taxation per head of population was As. 15–5 including tolls and As. 14–1 excluding them against the Presidency average of As. 14–4 and As. 11–0, respectively.

5. *Paragraph 28.*—The increase of 197 and 341 cases of prosecutions under the Municipal and Towns Nuisances Acts, respectively, is satisfactory.

6. *Paragraphs 30 and 65.*—Out of 7,733 houses, only 1,245 or 16 per cent. were served under the private scavenging system. There appears to be room for very great improvement in this direction. The collection of the private scavenging fees was very bad. There was a balance of Rs. 269 (current) and Rs. 59–8–0 (arrears of

1896–97 and 1897–98) at the close of the year under report. This would not have been so if the Chairman had insisted on the prepayment of the fees as repeatedly suggested by Government in its reviews of the annual reports.

7. The roads within municipal limits are in fair condition.

8. *Paragraph 34.*—The expression "on water-works" has been omitted to be fair-copied at the end of the first sentence.

9. *Paragraph 62.*—The average cost of each successful operation performed by municipal vaccinators, exclusive of the cases vaccinated by the hospital assistant, is As. 4 against the Presidency average of As. 4–3. As required in paragraph 4 (4) of G.O., No. 1606 M., dated 13th September 1898, the District Medical and Sanitary Officer has not stated whether he verified any of the vaccinated cases and, if so, with what result, although the Civil Apothecary in paragraph 4 of his report states that some of them have been verified by that officer.

10. *Paragraph 63.*—The improvement in the registration of vital statistics is appreciable.

11. *Paragraph 64.*—The number of public latrines is entered as 31 in the Chairman's report and as 32 in paragraph 3 of the Civil Apothecary's report. Whatever the number may be, it is insufficient being below the minimum of one for every 1,000 inhabitants prescribed in G.O., Nos. 2213 and 2214 M., dated 19th December 1898.

12. The explanation of the delay of one month in the submission of the report is almost the same as that given last year and cannot be considered adequate.

CHINGLEPUT,
2nd July 1899.

(Signed) A. C. DUTT,
Ag. Sub-Collector.

Dis. No. 1637-D.

Forwarded.

2. *Collection of Taxes.*—Though the collection of taxes, as compared with the preceding year, is fair, still the balances under the principal taxes is heavy. The reason assigned for this by the Municipal Council is, as remarked by the Sub-Collector, unsatisfactory.

3. *Paragraph 7.*—The explanation for decrease in the incidence of the tax on buildings as compared with the Presidency average is unintelligible. The factor to be taken into consideration in determining whether the tax can be enhanced or not is the annual value of buildings and not "undue pressure on the people."

4. *Paragraph 31.*—The increase in the number of houses served by the municipal scavenging agency is slight and there is ample scope for the expansion of the service if only the suggestion made in paragraph 5 of the endorsement on the administration report for the previous year is adopted by the Municipal Council.

5. *Paragraph 58.*—The fall in the number of in and out patients treated, viz., 116 and 3,118, respectively, is regrettable. The explanation is in accordance with the facts.

6. *Vaccination.*—There was a slight decrease in the number of vaccine operations. The quality of the work also deteriorated owing, it is alleged, to the use of lanoline paste supplied by the vaccine institute, Bangalore. The average cost of each successful operation performed by the municipal vaccinators is As. 4 against the rate of As. 3–1 paid by the Local Board of the district.

7. *Paragraph 63.*—The registration of births, though it showed a slight improvement, cannot be considered sufficiently accurate. No prosecutions were instituted in the year for failure to report the occurrence of either births or deaths. The registration of deaths during the year was fair and this was due to the fact that the return has since September 1898 been checked by the Revenue department with the information furnished by the special agency employed in pursuance of G.O., No. 396 P., dated 27th April 1898.

SAIDAPET,
10th July 1899.

(Signed) D. W. G. COWIE,
Ag. Collector.

ORDER—No. 1276 M., dated 4th September 1899.

The receipts and charges of the Conjeeveram Municipality for 1898–99 are compared below with the budget and revised estimates for the year and the actuals of 1897–98 :—

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Actuals, 1898–99.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1,04,681	13,170	65,560	65,565
Tax on Arts	2,726	3,160	3,650	3,305
,, on Buildings and Lands	15,731	18,890	22,580	20,067
Water and Drainage Tax on Buildings and Lands	7,494	9,010	10,650	9,597
Tax on Vehicles and Animals	1,159	2,210	2,250	1,990
,, on Carts	2,269	2,660	2,660	2,525
Tolls	3,930	3,900	3,430	3,430
Realizations under Special Acts	210	..	200	205
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	545	330	390	404
Conservancy Receipts	3,100	3,100	2,200	2,205
Fees and Revenue from Educational Institutions	300	320	320	310
,, from Medical Institutions	122	120	120	103
Income from Markets and Slaughter-houses	2,191	2,190	2,290	2,317
License Fees	1,301	1,300	1,400	1,431
Other Fees	376	520	950	742
Fines under Municipal and other Acts	1,168	1,120	1,120	1,247
Grants and Contributions from Government	624	210	170	186
,, ,, from Local Boards	1,800	1,800	1,800	1,800
,, ,, from other Bodies	150	150	1,170	1,413
Recoveries for Services to Private Individuals	11,236	2,030	2,160	2,121
Miscellaneous	11	..	10	12
Advances Recovered	32,118	..	80	188
Total	88,561	53,020	59,600	55,628
Grand Total	1,93,242	66,190	1,25,160	1,21,193
Charges.				
GRANT 1—				
New Works—				
Communications	660	2,000	1,800	1,800
Buildings	680	750	10,580	217
Water-supply	71,218	..	50,900	49,162
Repairs—				
Communications	2,530	2,100	2,100	2,078
Buildings	327	400	400	232
Water-supply	6,372	6,940	6,710	6,930
Establishment	396	300	280	283
Tools and Plant and other Stores	55	10	50	10
Contributions for Public Works	200	400	400	400
Total	82,438	12,900	73,220	61,112
GRANT 2—				
Training Schools	24	80	..	7
Municipal Schools—				
On the Salary-result System	1,492	1,470	1,470	1,476
Grants-in-Aid—				
Salary Grants	774	870	1,310	871
Fixed and Result Grants	1,775	1,600	1,660	1,600
Building, Furniture, &c., Grants	43	170	150	132
Inspection	345	340	340	342
Miscellaneous	308	350	350	336
Total	4,761	4,880	5,280	4,764
GRANT 3—				
Hospitals and Dispensaries	5,998	5,750	5,720	5,313
Contributions	453	550	450	543
Vaccination	552	440	420	442
Registration of Births and Deaths	502	510	500	491
Sanitation	14,671	17,740	15,910	15,209
Total	22,176	24,990	23,000	21,998
GRANT 4—				
Lighting	2,230	1,880	1,830	1,885
Markets and Slaughter-houses	36	80	70	72
Travellers' Bungalows	104	20	20	17
Avenues	227	220	230	216
Public Garden, Survey of Land, Fire, Pounds and other Charges	2,644	1,260	1,210	1,145
Total	5,241	3,460	3,360	3,335
GRANT 5—				
Supervision and Management	5,063	4,860	4,620	4,724

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Actuals, 1898–99.
Charges—cont.				
Extraordinary and Debt—	Rs.	Rs.	Rs.	Rs.
Repayment of Debt	2,432	2,300	2,300	2,301
Interest on Loan	5,227	5,360	5,360	5,358
Advances Recoverable	339	..	..	10,370
Pensions and Gratuities	..	120	120	67
Total ..	7,998	7,780	7,780	18,096
Grand Total ..	1,27,677	58,870	1,17,260	1,14,029
Balance	65,565	7,320	7,900	7,164

2. The number of meetings held by the Municipal Council was 33 or one more than in the previous year. The average attendance of non-official members improved slightly and was fair; but that of officials declined and was indifferent. Two seats were filled by election during the year; but neither of them was contested.

3. *Receipts.*—(1) Owing, it is stated, to the dullness of trade caused by the prevalence of plague in the Presidency and other places, the number of persons assessed to the tax on arts and the net current demand under this head fell from 1,089 and Rs. 3,166, respectively, to 994 and Rs. 3,013. Under the house and water taxes, however, the demand rose by Rs. 32 and Rs. 16 respectively, while under the land-tax it was almost stationary. The incidence of the tax on buildings was only Rs. 2–3–1 against the general average of Rs. 2–6–0 for all municipalities in 1897–98; but the registers of this tax are reported to have been revised in the current year. The result of this revision should be reported to Government as soon as possible. In this connection, the attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 3 of his endorsement.

(2) The current collections under the principal taxes improved. They were fair under the arts, house and water taxes, but still bad under the land-tax. The explanation of the poor collections under the last head given in paragraph 6 of the Chairman's report cannot be considered adequate, as it appears that not a single warrant was issued during the year for the collection of this tax. The arrear realizations under all these taxes continued to be good. But there was still a balance of Rs. 3,831 outstanding at the end of the year, of which Rs. 1,894 are reported to have been since collected. The remainder should also be adjusted without delay. In this connection, the Chairman's attention is drawn to the remarks of the Sub-Collector in paragraph 2 of his endorsement. The number of coercive processes issued during the year fell from 6,922 to 1,297; but their execution was not prompt, nearly one-fifth of the total number of warrants for disposal remaining unexecuted at the end of the year. This irregularity should not be allowed to continue.

(3) The receipts under the taxes on animals and carts and from warrant and license fees showed an advance, which in the first two cases is ascribed to the close supervision exercised by the Secretary. On the other hand the income from tolls, and sale of sweepings fell off, the decline being due to want of competition at the auction sales.

(4) The number of houses served by the private scavenging agency and the receipts from this source rose from 1,074 and Rs. 1,677, respectively, to 1,245 and Rs. 1,708; but the service was still worked at a loss of Rs. 139 against Rs. 136 in the previous year. Notwithstanding the repeated remarks of Government on the subject, the fees were not collected in advance and consequently a sum of Rs. 269 of the current demand under this head was outstanding at the end of the year. This neglect should not be allowed to recur. The system is also capable of considerable expansion, as it is now adopted by only about 16 per cent. of the number of houses assessed to the tax on buildings. The Municipal Council should try to extend it as widely as possible and to make it self-supporting, the surest means to this end being the systematic inspection of backyards of houses and the prosecution of the owners of insanitary premises.

4. *Expenditure*—(1) *Public Works.*—A maternity hospital and a vaccine depot were constructed during the year at a cost of over Rs. 10,000, for which the necessary funds were provided by Raja Sir Savalai Ramaswami Mudaliyar, *Kt.*, C.I.E. A sum of Rs. 48,147 was also spent on the water-supply scheme, the total expenditure thereon up to 31st March 1899 being Rs. 2,55,138 against an estimate of Rs. 2,57,000. The outlay on communications amounted to Rs. 3,878 or 12·1 per cent. more than the net municipal income from tolls, and the roads are reported by the Revenue Divisional Officer to have been in fair condition.

(2) *Education.*—The net expenditure on education amounted to Rs. 4,299 or 10·5 per cent. of the income from taxation, and all but Rs. 891 of this sum was devoted to primary education. As in the previous year, the Municipal Council maintained four primary schools on the salary-result system, one of which was for Muhammadans, and aided two secondary schools with salary grants; but the number of primary schools aided with result grants rose from 19 to 21. The attendance at all these institutions improved. The two secondary schools on the salary-grant system did well at the Lower Secondary and Primary Examinations, in which 25 out of 53 students sent up were successful. The results of the departmental and grant examinations, although not so good as in the previous year, were still fair, and the allotment for result grants was fully utilized. The total number of boys under instruction in the municipal and aided schools was 2,153 or 69·6 per cent. of the male population of school-going age against 1,687 or 54·6 per cent. in the previous year—a satisfactory advance. The number of unqualified teachers in the aided schools was still large; but steps to reduce it are stated to have since been taken by the Chairman.

(3) *Medical Relief.*—The number of in-patients and out-patients treated in the Municipal hospital fell from 527 and 19,703, respectively, to 411 and 16,585, the decrease being explained in paragraph 58 of the Chairman's report and paragraph 5 (*f*) of the Civil Apothecary's report. The two midwives employed by the Council attended in all 99 cases of labour against 90 in 1897–98. This poor outturn is ascribed to the post of one of the midwives having been vacant for more than three months in the year. Better results should be produced in the current year. The attention of the Municipal Council is drawn to the remarks of the Civil Apothecary in paragraph 5 (*e*) and (*i*) of his report regarding the state of some of the hospital furniture and the necessity for strengthening the hospital establishment.

(4) *Vaccination and Vital Statistics.*—Owing, it is stated, to the scare caused by plague inoculation, the total number of persons vaccinated during the year fell from 2,126 to 2,036. The reported percentage of success also fell from 96·6 to 90·9, the decline being attributed by the Civil Apothecary to the use of the lanoline paste supplied from the Bangalore Institute. Infantile vaccination, however, showed a slight advance, the number of children under one year successfully vaccinated being 1,274 or 29·9 per mille of the population against 1,218 or 28·6 per mille in the previous year; but to be satisfactory, the number vaccinated should approach, as nearly as possible, the registered birth-rate (36·0 per mille).

The numbers of births and deaths registered during the year rose from 35·1 and 26·7, respectively, per mille of the population to 36·0 and 30·0 per mille. But the rates recorded in the case of births being much below the normal, the returns were apparently still inaccurate and steps should be taken to render them more trustworthy.

(5) *Sanitation.*—Owing chiefly to the cheap rates at which the conservancy bullocks were hired and to the provision for the purchase of rubbish and night-soil carts having been reserved for expenditure on plague, more than 14 per cent. of the allotment under this head was not utilized during the year. The expenditure, however, amounted to Rs. 15,209 and was 27·3 per cent. of the receipts against 16·6 per cent. in the previous year. From paragraphs 35, 36, 67 and 68 of the Chairman's report, it appears that some attention was paid to the sanitation of the town. The Municipal Council should not rest satisfied until all the defects pointed out by the Sanitary officers from time to time have been remedied. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paragraph 11 of his endorsement regarding the inadequacy of the number of public latrines.

5. *General Remarks.*—The year closed with a balance of Rs. 7,164 or 12·9 per cent. of the current receipts.

The administration of the Municipality during the year under review continued to be fairly satisfactory; but medical relief, vaccination and registration of vital statistics demand increased attention.

The explanation of the delay of more than one month in the submission of this report, given in paragraph 87 of the Chairman's report, cannot be considered adequate.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

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

Exd. T. Lutchmiah Naidu.

Proof 8 9/9

Recd 11/9

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Struck off as proved 13/9/99

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 1276 M., 4th September 1899.

SEPTEMBER.

Administration Report

Reviewing the — of the Conjeeveram Municipal Council for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. M. SUBBARAYALU CHETTIYAR Avargal, Chairman, Municipal Council, Conjeeveram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Chingleput District), dated 30th June 1899, No.

1. Statement of receipts and charges.
2. Educational statement.
3. Report on Municipal hospital.
4. ,, Vaccination.
5. Vaccination return.
6. Mortuary return.
7. Copy of Council's resolution.

I have the honour to submit my report on the working of the Conjeeveram Municipality for the official year 1898–99 with the usual statements noted in the margin.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. The sanctioned strength of the Council is twenty. There were seven vacancies during the year under report—four amongst the nominated councillors and three amongst the elected councillors. All of them were filled up before the close of the year except one amongst the elected councillors This vacancy also has since been filled up. There were thus nineteen councillors on the 31st March 1899 against eighteen on the 31st March 1898.

3. Out of a population of 42,548 according to the census of 1891, there were 742 persons qualified to vote at elections; none of the elected seats, however, were contested and there was therefore no necessity for polling.

4. The number of meetings held was the same as in the previous year, viz., 35. There was, however, an improvement in the number of meetings adjourned for want of quorum which fell from three to two. There was also a slight increase in the attendance of both officials and non-officials, the former rising from 1·34 to 1·73 and the latter from 8·18 to 8·30 of the sanctioned strength.

II.—RECEIPTS.

5. The total income from all sources amounted to Rs. 55,628–0–2 against Rs. 59,600 in the revised estimate and Rs. 88,560–9–7, the actuals of the previous year. The decrease below the revised estimate occurs chiefly under the arts, house and land taxes and private scavenging fees, and the reasons for the variations are noticed below.

A.—Receipts from Taxation.

6. *Tax on Buildings and Lands.*—The rate of the tax on buildings and lands was the same as in last year, viz., 7½ per cent. of their annual rental value, and the principles on which the valuation of rental was fixed were also the same. The original assessment for the year under report as fixed by the Secretary and the Chairman amounted to Rs. 18,937–8–10. On appeal to the Council, there was a reduction of Rs. 18 in the assessment on buildings. The net demand for the year thus amounted to Rs. 18,919–8–10. There was also a sum of Rs. 3,713 left uncollected on the 31st March 1898. The total amount to be realised was thus Rs. 22,632–8–10; of this, Rs. 20,067–0–6 were collected during the year, As. 15 were remitted on account of vacancy of houses and Rs. 6–12–0 were written off as

irrecoverable. There was thus a sum of Rs. 2,557–13–4 or 11·24 per cent. of the demand left uncollected towards the close of the year. In spite of strenuous efforts and the adoption of measures prescribed in the Act for collection of taxes, such a large outstanding at the end of the year is attributable to two causes. The bulk of the population in this town consists of weavers, traders and daily coolies. Owing to prevalence of plague in Bangalore, Mysore and other provinces, the trade was brought almost to a stand still. Among the agricultural classes too, the paddy and other grains by the sale of which money had to be raised became dead cheap. Money thus became scarce. Another reason seems to be the raising of house-tax and imposition of water-tax. In 1895–96, the rate of the tax on buildings and lands was 5 per cent. of the annual value. In 1896–97, this was raised to 7½ per cent. In 1897–98, the water-tax was imposed and this increased the taxes by 4 per cent. of the annual value. This coupled with the unfavourable character of the season left a large arrear on 31st March 1898. But for this, nearly the whole of the demand for the year under report might perhaps have been realised. By dint of prosecution and distraint, a sum of Rupees 1,336–12–11 has since been collected and steps have been taken to realise the balance as soon as possible.

7. It will appear from statement No. IX, that there are 7,733 houses bearing an assessment of Rs. 16,949–9–6. This gives an incidence of Rs. 2–3–1 per house as in the previous year. But it is As. 2–11 less than the general average of the Presidency for 1897–98. Considering the general poverty of the town and that a number of the houses are either untenanted or in disrepair, it is doubtful whether the assessments under this head can be increased without inflicting undue pressure on the people. The tax on buildings has been revised for the current official year and the result remains to be seen.

8. The extent of land assessed was acres 1,217·7, the amount of assessment being Rs. 1,969–15–4. This gives an average tax of Rs. 1–9–11 per acre against the Presidency average of Rs. 1–0–10 per acre in 1897–98.

9. *Water-tax on buildings and lands.*—The original demand under this head was Rs. 9,050–2–10. On appeal a sum of Rs. 9–9–7 was remitted by the Council. The net assessment for the year was thus Rs. 9,040–9–3, which together with the arrears outstanding on the 31st March 1898 amounted to Rs. 10,565–3–10. Of this sum, Rs. 9,597–4–0 were collected during the year, Rs. 3–9–8 were written off the accounts as irrecoverable and As. 8 was remitted on account of vacancy of buildings. There was thus a sum of Rs. 963–14–2 or 9·1 per cent. of the demand left uncollected at the end of the year. Rs. 533–10–10 have since been collected and the balance will be cleared as soon as possible.

10. *Tax on arts.*—The initial demand as fixed by the Chairman was Rs. 3,070–8–0. This was reduced by the Council on appeal to Rs. 3,012–8–0 against Rs. 3,165–8–0, the net demand of the previous year. The decrease was chiefly due to dullness of trade owing to the prevalence of plague in this Presidency and other places. The amount collected during the year was Rs. 2,749–8–0 or 91·3 per cent. of the demand.

There was also an arrear balance of Rs. 631 outstanding on 31st March 1898. Of this amount, Rs. 555–8–0 were realised, Rs. 21 remitted and Rs. 8 written off the accounts as irrecoverable, leaving a balance of Rs. 46–8–0. Of this amount Rs. 23–8–0 have since been collected.

11. *Tax on vehicles with springs, animals and carts.*—The current demand under this head was Rs. 4,552–4–0 against Rs. 3,436 in the previous year, showing a large increase of Rs. 1,116–4–0. This was mainly due to close supervision by the Secretary and strict enforcement of the provisions of the Act in respect of collection. The whole of this demand with the exception of Rs. 49–8–0 and the arrear balance of Rs. 12–8–0 outstanding on 31st March 1898 were collected during the year.

12. *Coercive Processes.*—Appendix A to statements Nos. IV-A and IV-B shows the extent to which the coercive processes were resorted to in the collection of several taxes. The total number of warrants issued during the year was 1,372 against 7,841 in the previous year. Including the unexecuted warrants of 1897–98, the total

number for disposal was 6,600 ; 5,358 warrants were executed during the year, leaving 1,242 unexecuted at its close. The decrease in the issue of warrants is probably to a certain extent due to institution of prosecutions for failure to pay taxes ; and this process was chiefly confined to persons who were either absent from the town or hid their property with a view to evade the taxes. Property was sold in 21 cases which fetched Rs. 30-6-9. There were 104 cases of prosecution, of which 72 were withdrawn, the parties concerned having paid the tax before the dates fixed for enquiry and in nineteen the parties concerned were fined in the sum of Rs. 6-8-0. The balance, thirteen, were pending at the close of the year.

13. *Tolls.*—As usual, all the seventeen toll-gates of this municipality were sold in auction which fetched Rs. 5,105 against Rs. 5,100 (inclusive of contribution to Local Board) in the revised estimate. A sum of Rs. 85-2-5 was collected as penal interest for late payment of kist. The total receipts thus amounted to Rs. 5,190-2-5. The one-third share of contribution, viz., Rs. 1,730-0-10 due to the Chingleput District Board was duly paid into the taluk treasury.

14. *Incidence of taxation.*—The incidence of taxation per head of the population was As. 15-5 including tolls and As. 14-1 excluding them against As. 12-6 and As. 11-1 respectively in 1897-98. The increase was chiefly due to the increased receipts under " building and land tax," " water tax" and " tax on carts and animals."

B.—Miscellaneous Receipts.

15. *Fees under Act II of 1888.*—A sum of Rs. 205 was collected under this Act against Rs. 210 in the previous year.

16. *Rent of lands.*—The demand under this head for the year under report was Rs. 130-14-7 as in 1897-98 ; a sum of Rs. 86-14-3, being the fees collected on account of temporary bazaars located on street porambokes during festivals was also brought under this head. There was a sum of Rs. 61-8-0 outstanding on 31st March 1898. The total sum to be realized was thus Rs. 279-4-10, of which Rs. 254-12-10 were collected during the year, leaving a balance of Rs. 24-8-0.

17. *Avenue Receipts.*—The income under this head was Rs. 86-6-0 against Rs. 70 in the revised estimate. The increase was due to greater care having been taken to dispose of all the withered trees by auction.

18. *Produce of Lands, Gardens, &c.*—The receipts under this head consist of the sale-proceeds of the fruit trees in head water works compound and those of lotus leaves in Okkapurandankulam. The amount realised was Rs. 15-12-0 against Rs. 20 in the revised estimate.

19. *Sale produce of old materials, empty oil cans, &c.*—The collections under this head amounted to Rs. 47-3-6 against Rs. 30 in the revised estimate. The increase is due to the sale of materials of a shed which fell down in the Big Conjeeveram market.

20. *Conservancy Receipts.*—There was no separate demand for the night-soil alone. The street sweepings and the night-soil were accordingly sold together, which fetched Rs. 2,205-1-9 against Rs. 2,200 in the revised estimate. As compared with the actuals of the previous year, however, there was a fall of nearly Rs. 900 which was due to absence of competition.

21. *Fees from Educational Institutions.*—There are four schools maintained by this municipality (three for the Hindus and one for the Mussalmans) on the salary-result system. The fees realised amounted Rs. 310-4-6 against Rs. 320 in the revised estimate and Rs. 299-15-9, the actuals of the previous year.

22. *Sale-proceeds and composition fees of Medicines.*—The monthly subscriptions and the cost of medicines sold to private individuals not entitled to be supplied gratis amounted to Rs. 88-4-3 against Rs. 100 in the revised estimate and Rs. 89-6-9, the actuals of 1897-98. No special reason can be assigned for the decrease as this is an item subject to fluctuation.

23. *Other Hospital Receipts.*—There was an income of Rs. 15 under this item against Rs. 32-15-3 in 1897-98. The decrease was chiefly due to the fall in the sale-proceeds of the garden produce of the hospital compound.

24. *Fees and Revenue from Markets and Slaughter-houses.*—There are but two markets in this municipality—one at Big Conjeeveram and the other at Hudsonpet. Both of them were leased out on contract as usual. They fetched Rs. 1,540 against Rs. 1,500 in the previous year. A penal interest of Rs. 10-7-5 was also collected during the year on account of late payments by the contractor.

The slaughter-house also was let out on contract. It fetched Rs. 755 against Rs. 690 in the previous year. Hitherto, the blood, offal, bones, &c., were carted and thrown into the rubbish depots. On learning that this was a very useful manure for gardens, &c., the system of selling the slaughter-house refuse separately was tried. It fetched Rs. 6 for the half-year ending 31st March 1899. The low bid was probably due to the ignorance of the people that it was a good manure. The bid for the current official year has fetched Rs. 22 and it is likely that the revenue from this source may gradually develop into a decent sum. Sheep were also allowed to be slaughtered in private premises and minor temples under clause 4, section 191 of the Act. The number of sheep so slaughtered was 173 against 151 in the previous year. To prevent promiscuous slaughtering of this kind under the pretext of offerings to deities, a fee of As. 1-6 was recommended to be levied on every sheep so killed and it was sanctioned in G.O., Mis. No. 244 M., dated 21st February 1899. It has been given effect to from the commencement of the current official year.

25. *Warrant and Distraint fees.*—The demand under warrant fees inclusive of arrears was Rs. 824-2-0, of which Rs. 663-6-5 were collected and Rs. 3-4-0 were written off the accounts during the year, leaving a balance of Rs. 157-7-7 against Rs. 652-10-0 outstanding on 31st March 1898. The collection under distraint fees was Rs. 65-6-0 inclusive of Rs. 23 levied on account of seizure of unregistered carts.

26. *License fees.*—The total demand under this head was Rs. 1,430-8-0 against Rs. 1,400 in the revised estimate and Rs. 1,300-10-0 in 1897-98. This consists of three items, viz., (1) fees for offensive and dangerous trades, (2) fees for temporary erections of pandals on occasions of festivals and ceremonies and (3) fees for pandals over koradus in front of houses. The fees in the case of item No. 2 are collected on the spot. In the case of item No. 3, licenses are issued only after payment of fees. The collections themselves have therefore been taken as demands in respect of these items. The demand under the first item was Rs. 1,017-4-0 inclusive of the arrear of Rs. 6-8-0. The full amount was collected during the year.

27. *Miscellaneous fees.*—A sum of Rs. 12-12-0 was collected under clause (4) of section 249 of the Act and for search of other documents required by private individuals.

28. *Fines under Municipal and other Acts.*—The receipts under this head amounted to Rs. 1,247-2-3 against Rs. 1,120 in the revised estimate. The prosecutions under the Municipal and the Town Nuisance Acts were 532 and 2,640, respectively, against 335 and 2,299 in 1897-98.

29. *Grants and Contributions.*—The Educational department pays result grants for girls in the Pillaipalayam and the Muhammadan schools and salary grants towards the salary of the gymnastic instructor and the drawingmaster. The income from this source was estimated at Rs. 170, but only Rs. 154-10-0 were realised. The decrease is due to the less number of admissions of girls than was expected. A sum of Rs. 31-7-9 was contributed by Government towards the cost of repairs done to the dead-house attached to the Municipal hospital. The usual contribution of Rs. 1,400 for the hospital and Rs. 400 for the grand festival of Sri Devarajaswamiyar was also received from the Local Funds. Besides, the contributions from private individuals for the construction of permanent public fountains and cattle troughs and temporary fountains during the grand festival of Sri Devarajaswamiar amounted Rs. 1,015-9-10. The temple authorities also paid their quota of Rs. 150 towards the cost of sanitation of the town during the festival. On completion of the Maternity hospital, Raja Sir Savalai Ramasawmy Mudaliar Avargal, *Kt.*, C.I.E., claimed Rs. 247-5-10, being the amount of accumulated interest on the sum deposited by him with Messrs. Arbuthnot & Co. This has also been given credit to under this head.

30. *Recoveries on account of Services rendered to Private Individuals.*—The receipts under this head consist of fees collected on account of private scavenging service.

The demand for the year under report was Rs. 1,569–6–0. Adding to this, Rupees 466–13–0 which were outstanding on 31st March 1898, the total amount came up to Rs. 2,036–3–0; of this, Rs. 1,707–11–0 were collected during the year, leaving a balance of Rs. 328–8–0 against Rs. 466–13–0 in the previous year. It was in the collection of these fees that greatest difficulty was experienced. Of the arrear sum of Rs. 466–13–0, Rs. 81–9–0 related to 1896–97 and Rs. 385–4–0 to 1897–98. When their collections were taken on hand in 1898–99, it was found that some of the defaulters had died, some had left the town, some contested liability to payment and some pleaded poverty and inability to pay in a lump. By dint of strenuous efforts and personal supervision of the Secretary, a major portion of them was collected. Of the balance remaining on 31st March 1899, Rs. 196 have since been collected and steps are being taken to clear the rest.

The number of houses served under the private scavenging system was 1,245 on the 31st March 1899 against 1,074 on the corresponding date of the previous year. The increase of 171 houses was chiefly due to the opening newly of three bye-lanes in Little Conjeeveram. Detailed information regarding them is given in paragraph 35 *infra*.

31. *Laying of pipes to private houses.*—This is worked under the plumber system. There is at present only one plumber working in this municipality. The income under this head consists of (1) supervision charges at 5 per cent. of the estimate and Rs. 2, the application fee for every house. There were 85 private service connections during the year and the total receipts amounted to Rs. 412–13–5 including the license fee of Rs. 10 paid by the plumber.

32. *Fishery Rents—Refunds of expenditure of previous years, fees for numbering Carts, &c.*—The incomes under these items amounted to Rs. 12–0–6.

33. *Advances recovered.*—A sum of Rs. 187–14–0 was recovered or adjusted as the case might be during the year under report. It consists of a sum of Rs. 30 advanced to the Civil Apothecary for the hospital and vaccination contingencies, Rs. 100 advanced to the Sanitary Engineer on account of imprest account, Rs. 50 to the Secretary towards the sanitary arrangements during Ekambaranader's festival, Rs. 2–14–0 to bill-collectors for issue of processes from the Village Munsif's Court for recovery of private scavenging fees and Rs. 5 to a nuisance inspector for payment as compensation to an accused in an encroachment case under the orders of the Stationary Sub-Magistrate, Conjeeveram.

III.—EXPENDITURE.

34. The total expenditure during the year was Rs. 1,14,028–15–3 against Rs. 1,17,260 in the revised estimate and Rs. 1,27,677–2–5, the actuals of the previous year, the difference occurring chiefly under the expenditure on water-works. The variations under each head are explained below.

35. *Grant 1, Public Works—New Works, Roads and Communications.*—The total length of roads in this municipality is estimated at 35 miles, of which 11 miles are metalled and 24 unmetalled. During the year under report the road leading from Hudsonpet to the District Munsif's Court measuring 150 yards was newly metalled and a mud road was opened between the Ashtabujam Madai street and the Ashtabujam Sannadhi street. The Chengalaneerodai street, the Nellicara street, a portion of Hudsonpet road and the Kamatchiamman Sannadhi street were all partly remetalled. The total cost under this head was Rs. 1,450–10–10. A sum of Rs. 202–1–3 was also utilised in cutting side channels to metalled roads.

Besides, three new bye-lanes were opened in Little Conjeeveram, one between the Sannadhi street and the Anaikatti street, the second between the Southern Madai street and the Kammala street and Ashtaghiri street, and the third between the Punniakoteeswaran Covil and Amuthupady street. The first was the most difficult of achievement, but it is a most valuable addition to the municipality from a sanitary point of view. The streets on either side are occupied exclusively by orthodox Aiyangar Brahmins who are quite averse to allowing scavengers to enter their premises.

In most cases the backyards of Anaikatti and Sannadhi street were divided by one masonry wall without means of egress. Each house had a cess-pool and a cess-pit measuring on an average 8 cubic feet. The result was that most of the residents there were suffering from some disease or other, especially elephantiasis. The necessity for opening a bye-lane in this quarter was felt so long ago as 1892, but all attempts in that direction proved fruitless. In 1893 a lane was opened to a length of 127 feet from the eastern end through strenuous efforts of M.R.Ry. M. Kothandaram Pillai, a late Sub-Magistrate of this town, and he could not proceed further owing to stout opposition on the part of the inhabitants there; year after year the attempt was renewed but without success. During the year under report, the lane was opened right through the exertions of the Secretary and the Chief Sanitary Inspector. The newly opened portion measures 761 feet by 4 feet except in a few places. By dint of persuasion and soft words, each house owner was made to part with two feet of land and raise compound walls at his own cost. Had the municipality proceeded under the Land Acquisition Act it would have cost about Rs. 6,000 (Rs. 4,700 as compensation for the land and Rs. 1,300, the cost of re-erecting the walls demolished) to speak nothing of the time and trouble involved in the settlement of claims to compensation. All the sink pits, about 72 in number, have been closed and steps are being taken to close the cess-pools. The opening of the other two bye-lanes was comparatively easy and they measure 2,000 feet long and 3 feet broad all through. The total expenditure incurred in respect of these lanes was Rs. 147–5–2.

36. *Buildings.*—The most important addition to the Municipality was the completion of the Maternity hospital and a vaccine depot by Raja Sir Savalai Ramasawmi Mudaliyar Avargal, *Kt.*, C.I.E., the foundation stone of which was laid by His Excellency Sir Arthur Havelock, G.C.M.G., G.C.I.E. It was opened on 4th February 1899 by the Hon'ble Mr. A. T. Arundel, I.C.S., First Member of the Council. The cost of the building was over Rs. 10,000, but the amount appears under "Advances" in the accounts, the detailed bill promised by Raja Sir Savalai Ramasawmi Mudaliyar Avargal, *Kt.*, C.I.E., not having yet been received. A latrine and an urinal were constructed newly on the standard plan at a cost of Rs. 454; but the contractor not having executed the works properly, the payment therefor could not be made before the close of the official year. A coal-shed inside the head water-works compound and stone-ramp to the slaughter-house were found to be very necessary. They were accordingly taken up and completed during the year, though there was no provision in the revised estimate. Seven dust-bins were newly bought at a cost of Rs. 37–14–0. The total cost under this head was Rs. 671–3–11, though only Rs. 217–3–11 have been debited in the accounts.

37. *Water-supply.*—The chief works under this head were fencing the compound of the head water-works, the construction of a reservoir and extension of pipes in the streets. A sum of Rs. 1,014–15–8 was spent on the construction of public fountains out of contributions made by private individuals. The total cost amounted to Rs. 49,161–12–3 against Rs. 50,900 provided in the revised estimate. The difference was due to a deduction of 10 per cent. from the bills of the water-works contractor, held over for payment after six months from the date of completion of works.

38. *Repairs—Roads and Communications.*—The four metalled roads referred to in paragraph 35 *supra*, the Eastern Raja street and the Railway Station road were partly repaired and 39 streets were restored to order during the year. The total amount spent was Rs. 2,078–8–6 against Rs. 2,100 in the revised estimate.

39. *Repairs—Buildings.*—A portion of the meat market was repaired during the year at a cost of Rs. 251–0–9, of which only Rs. 120–8–3 were paid before the close of the year. The contractor not having properly done his work the matter had to be taken before the Council for its orders and the balance came to be paid during the current official year; so also the payment for whitewashing the hospital was postponed and made in the current year from the opening balance. In the revised estimate, provision had been made to repair the kitchen attached to the Municipal hospital at a cost of Rs. 50. Subsequently this sum was found too small and the work was in consequence given up. In lieu thereof other works were undertaken, viz., repair of dead-house, repair of sheds attached to Singaperumal Covil Municipal school and removal of iron latrines (six in number) to better localities. A sum of Rs. 10 was

also expended in pulling down a shed at the Big Conjeeveram market which had collapsed and storing it for purpose of sale. The expenditure under this head thus amounted to Rs. 232–1–0 against Rs. 400 in the revised estimate.

40. *Repairs to Works, Machinery, &c.*—The only works under this head were the gravelling of floors of the public fountains, purchase of materials required for the use of engine and the removal of moss from a public tank called Rangasanikolam. The amount of expenditure was Rs. 198–15–1 against Rs. 200 in the revised estimate.

41. *Water-works Establishment and Contingencies.*—There was no change either in the in-door or out-door servants of this establishment. The total cost incurred was Rs. 2,593–6–3 against Rs. 2,600 in the revised estimate. Owing to the completion of the reservoir, the hours of work at the head water-works have been reduced from fourteen to ten hours. The Sanitary Engineer has been addressed with a view to ascertain if there is any feasibility of reducing the establishment. The expenditure under contingencies, such as purchase of fuel, oil, materials required for the maintenance of public fountains and cattle-troughs came up to Rs. 4,137–8–3 against Rs. 3,910 in the revised estimate. The increase was due to purchase of fuel so that there might be three months' advance stock on hand.

42. *General Establishment— Tools and Plant, &c.*—As in last year, there was only one overseer employed on Rs. 25 for the supervision of road and other works. The expenditure was Rs. 282–9–0 against Rs. 280 in the revised estimate. There was no addition to the tools. The cost of stationery was Rs. 10–2–0 against Rs. 50 provided therefor in the revised estimate.

43. In accordance with the instructions of the Treasury Deputy Collector, a sum of Rs. 400 was remitted into the taluk treasury, Conjeeveram, being the amount due to Provincial funds on account of services rendered by the Boiler Inspector.

44. *Road Charges and Tolls.*—The amount spent under this head was 112 per cent. of the net income of Rs. 3,460–1–7 derived from tolls or more than twice the minimum prescribed by Government.

45. *Grant 2, Education.*—A teacher of the Singaperumal Covil school has been sent for training to the Teachers' College. The sum of Rs. 7–6–9 appearing under this head is the amount paid to him during the latter part of the year under report.

46. *Municipal Schools.*—All the four schools maintained by the municipality are worked under the salary-result system. They are all primary ones and serve as feeders to the Free Church Mission and the Pachaiappah's High schools. The total strength on the 31st March 1899 was 303 boys and 34 girls against 253 boys and 36 girls on the last day of the previous year. There was thus an increase of fifty boys and a decrease of two girls. The increase in the former was due chiefly to the Reddipet school, which was in a declining state, having regained its original strength. The fall in the number of girls is small and requires no explanation. The average attendance on the roll was 303 against 240 in the previous year. The number of boys presented for examination was 194, of which 138 or 71 per cent. came out successful, against 83 per cent. in the previous year. The bad result is mainly attributable to the Singaperumal Covil school not having done well at the annual examination. Steps have been taken to improve the tone of this school. The cost of establishment in respect of these schools was Rs. 933–7–7. Result stipends at 75 per cent. of the amount earned amounted to Rs. 394–4–9 and contingencies to Rupees 148–2–9. The total charges thus aggregated Rs. 1,475–15–1 against Rs. 1,470 in the revised estimate.

47. *Salary Grants.*—The lower secondary and the primary departments of the Pachaiappah's High school and the lower secondary department of the Free Church Mission High school are aided under this system. The payments made amounted to Rs. 870–7–1 against Rs. 1,310 in the revised estimate and Rs. 774–7–11, the actuals of the previous year. The saving was due to the expected number of teachers not having been entertained in the Pachaiappah's High school during the year. Fifty-three pupils were sent up from these schools for the Lower Secondary and the Primary Examinations against 42 in 1897–98 and 25 or 47 per cent. came out successful.

48. *Fixed and Result Grants.*—Twenty-one schools were registered for aid under this system on the recommendation of the educational authorities. The amount of grant paid was Rs. 1,600 against Rs. 1,660 provided in the revised estimate. The total strength of the schools was 1,299 boys and 63 girls on 31st March 1899 against 1,188 boys and 39 girls on the corresponding date of the previous year.

49. *Stipends in Training Schools.*—The total number of teachers in the Municipal school is fourteen inclusive of the drawingmaster and the gymnastic instructor. Twelve of these are trained and one untrained and one has general education certificate with service qualification. Of the 48 teachers employed in the aided schools, 15 are trained and 22 are qualified under the rules for recognition. The remaining eleven are unqualified and the managers concerned have been warned that these should qualify themselves or be replaced by qualified men on pain of aid being withdrawn.

50. *Building and Furniture Grants.*—The Pachaiappah's High school and five of the result schools were given furniture grants, while three of the aided schools were given house rent. The total expenditure was Rs. 132 against Rs. 150 in the revised estimate.

51. *Inspection.*—There is an inspecting schoolmaster to supervise the municipal and the aided schools. His pay is Rs. 21 per mensem and he draws a carriage allowance of Rs. 5 besides. The contingencies, such as purchase of books, postage labels, printing charges, &c., amounted to Rs. 30–1–2. The total charges were Rs. 342–1–2 against Rs. 340 in the revised estimate.

52. *Gymnastic Instructor and Drawingmaster.*—There are one gymnastic instructor and one drawingmaster for all the municipal and aided schools. Their pay is Rs. 12 and Rs. 15 respectively. The contingencies amounted to Rs. 13–9–0. The total cost incurred was Rs. 335–9–0 against Rs. 350 in the revised estimate.

53. *General Educational Results.*—The total outlay on education from Municipal funds was Rs. 4,298–8–7 against Rs. 4,303–14–1 in the previous year or 11·46 per cent. of the net income from taxation. Of this, the amount expended on primary education was Rs. 4,113 against Rs. 4,179–5–6 in 1897–98. The educational statement hereto appended will show that out of a population of 3,095 of school-going age, 2,746 boys or 87 per cent. were under instruction against 84 per cent. in the preceding year.

54. *Grant 3, Hospitals and Dispensaries.*—There was no change in the staff during the year under report. The total cost of establishment was Rs. 2,710–2–2 against Rs. 2,710 in the revised estimate.

55. *Medicines and Supplies.*—As usual, the medicines required were purchased from Messrs. Burgoyne, Burbidges & Co., London. There was also a small purchase locally. The total expenditure under this head was Rs. 950–2–11 against Rs. 1,300 provided in the revised estimate. The saving was due to the expected quantity not having been indented for.

56. *Diet of Patients.*—The expenditure under this head was Rs. 1,222–6–6 against Rs. 1,000 in the revised estimate. Hitherto the diet articles were being supplied by contractors. During the year under report, the system of purchasing the articles departmentally was tried on the recommendation of the District Medical and Sanitary Officer that it would be cheap. But experience has proved otherwise, the cost having risen by Rs. 222–6–6 over the revised estimate. The contract system has accordingly been reverted to for the current year.

57. *Sundries and Contingencies.*—The amount spent under this head was Rupees 430–10–7 against Rs. 710 in the revised estimate and Rs. 473–2–1, the actuals of 1897–98. The saving was chiefly due to the non-purchase of certain instruments provided for.

58. From the report of the Civil Apothecary in charge of the Municipal hospital attached hereto, it will appear that 411 in-patients and 16,585 out-patients were treated during the year against 527 and 19,703, respectively, in 1897–98. A decrease of 116 in the former and 3,118 in the latter are said to be partly due to the restrictions of plague rules in force and partly due to the delay in attending to the patients when

the Medical Officer was engaged in the observation of passport holders. There seems to be however another reason. In October last a mass meeting was held with a view to make the people acquainted with the advantages of inoculation. But the people misunderstood the whole affair and thought that inoculation was a pretext under which poison was to be injected into their bodies with a view to cause death. People therefore kept aloof for some time without attending the hospital for fear they should be caught hold of and inoculated there. This probably accounts for the smaller attendance of patients than in the previous year. The labour cases attended to by the two trained midwives rose, however, from 90 in 1897–98 to 99 during the year under report. More satisfactory results could have been shown but for the fact that one of the midwives' appointment remained vacant for more than three months for want of a competent hand.

59. The Municipal hospital was visited by the District Medical and Sanitary Officer amongst others. He remarked that there should be a separate building for out-patients, a new bath room and a venereal ward. These suggestions could not be carried out for want of funds as every available amount had to be set apart for plague.

60. *Contributions to Provincial Funds.*—As required by the Treasury Deputy Collector, Rs. 329 were paid on account of Medical College, Rs. 166 on account of sanitary inspection and Rs. 48 on account of medical reserve staff. The total amount paid thus came up to Rs. 543 against Rs. 450 provided in the revised estimate. The excess has been included in the list of allotments for the last quarter.

61. *Medical training of Women.*—There are two trained midwives in this hospital. Owing to the addition of a maternity hospital, the appointment of a Eurasian nurse on Rs. 50 has been sanctioned. It was not therefore considered necessary to train any more women at the cost of the Municipality.

62. *Vaccination.*—There are two vaccinators in this Municipality—a second-class vaccinator on Rs. 12 and a probationer on Rs. 7. There is also a peon on Rs. 5, of which Rs. 2 one debited to vaccination and the remainder to "slaughter house." The vaccine operations are carried on under the superintendence of the apothecary in charge of the Municipal hospital. There are two depots opened for the purpose—one inside the hospital compound and the other in the Yagasalai Mantapam, Little Conjeeveram. The latter is visited by the vaccinators twice a week. The total number of operations conducted during the year was 2,036 against 2,126 in 1897–98. Of these, 104 were performed by the hospital assistant, of which 98 proved successful. The remaining 1,932 were performed by the vaccinators and 1,753 were successful. The total number of successful operations was 43·5 per mille of the population against 48·25 per mille in the previous year and 51·1 per mille for the Presidency. The low outturn is attributed by the Civil Apothecary to the use of lanoline paste instead of calf-lymph and glycerine paste. The lanoline paste, however, has not had sufficient trial and it is too soon to pronounce a definite opinion about it. The number of children under one year said to have been successfully vaccinated was 29·9 per mille of the population against 27·2 per mille for the Presidency in 1897–98. Of the 1,363 cases under one year of age, 1,274 proved successful. Of the total number vaccinated, the Civil Apothecary verified 1,076 cases. The District Medical and Sanitary Officer also seems to have verified some cases, but the result is not known. The fall in the total number of operations is probably due to the anti-plague inoculation scare as observed by the Civil Apothecary.

The number of prosecutions instituted for failure to have children vaccinated or to produce them for inspection was 240 against 323 in the previous year.

The expenditure incurred on account of establishment and contingencies, inclusive of the cost of lanoline paste obtained from the vaccine institute, Bangalore, was Rs. 442–4–11 against Rs. 420 in the revised estimate. The increase was due to the printing of a larger number of forms than in the previous year.

63. *Vital Statistics.*—Excluding the number of children born dead, the number of births and deaths during the year under report was 1,536 and 1,277, respectively, against 1,494 and 1,134 in the previous year. This gives 36 per mille as regards births and 30 per mille as regards deaths, while the Presidency average under the respective heads was 31·9 and 32·4 per mille in 1897–98.

The public health might be considered fair during the year under report. There was, no doubt, cholera prevalent during a portion of the year; but it existed in a sporadic form. There were but 49 attacks and 32 deaths therefrom against 57 and 34, respectively, in the previous year. This comparative low percentage is attributed to the use of pipe-water by the people. It is gratifying to note that this town was not visited by plague in spite of it being a place of great pilgrimage and its proximity to the affected towns of Wallajapet, Vellore and Ránipéttai in the North Arcot district. There were three imported cases of plague (two from Bangalore and one from Wallajapet) and two of them proved fatal.

There are four registrars of births and deaths—one for each division—and they are paid at Rs. 8, 9, 10 and 11, respectively. The cost of establishment including contingencies was Rs. 491–2–8 against Rs. 500 in the revised estimate.

64. *Conservancy.*—The establishment under this head consists of 48 sweepers for 24 carts at the rate of 2 for each, three male and eleven female toties for 31 public latrines and three urinals, four divisional inspectors—one for each division—and a trained chief sanitary inspector to supervise the whole staff. The total cost of establishment amounted to Rs. 4,998–11–6 against Rs. 5,210 in the revised estimate. The saving of Rs. 211–4–6 was due to the non-entertainment of a female toti as provided for in the revised estimate and to the pay of the chief sanitary inspector having been credited to epidemic charges while cholera was prevalent.

The hire of bullocks for the conservancy carts, the rent for rubbish depots, and the digging of night-soil trenches,—all these cost Rs. 2,514–12–11.

65. *Private Scavenging.*—The number of houses on the roll on 31st March 1899 was 1,245. The number of scavengers employed for cleaning the privies of these houses was four males and fourteen females. Their pay as well as that of the bill-collectors at Rs. 8 each amounted to Rs. 1,157–4–1 against Rs. 1,160 in the revised estimate. The hire of bullocks for night-soil carts and the contingencies cost Rupees 689–4–1. The total expenditure under this head was thus Rs. 1846–8–2 against Rs. 1,707–11–0, the actual receipts of the year. If the outstanding arrears be realised, the establishment may be considered self-supporting.

66. *Epidemic Charges.*—The expenditure incurred on account of cholera and plague was Rs. 3,180–14–7 against Rs. 3,600 in the revised estimate. The major portion of the amount was spent in the construction of plague sheds. Cholera was prevalent only in a sporadic form and there were but three imported cases of plague; hence the saving of Rs. 419–1–5.

67. *Fairs and Festivals.*—The only festivals about which the Municipality concerns itself are those of Ekambaranadaswami and Devarajaswami. The chief sanitary measures adopted on these occasions are erection of temporary latrines and urinals, employment of additional conservancy carts, entertainment of extra sweepers and scavengers, temporary conservancy overseers and police guards, erection of temporary huts for the extra hands and the watering of streets. The total cost under this item aggregated Rs. 2,620–3–4 against Rs. 2,610 in the revised estimate.

68. *Other Sanitary Outlay.*—Under this head appear the cost of clearing prickly-pear and the cost of stationery, &c., required for the conservancy department. During the year under report, 132 square feet of prickly-pear was removed and stationery worth Rs. 14–5–6 was bought. The total cost was Rs. 47–5–9 against Rs. 100 in the revised estimate. The saving was due to the full allotment not having been utilised.

69. *Grant 4, Lighting.*—There are 391 lamps maintained in this Municipality including the 21 additional lights put up during the year under report, the average number of lamps per mile being eleven. The cost under this head was Rs. 1,885–3–8 against Rs. 1,830 in the revised estimate. The increase was due to the purchase of additional lights and their appendages during the year under report.

70. *Slaughter-house.*—The only charge under this head was the pay of Rs. 3 paid to the peon referred to in paragraph 62 *supra*. The expenditure incurred was Rs. 35–10–0 against Rs. 30 in the revised estimate. The difference is due to the rounding of figures.

The contingencies, such as purchase of cloth, sealing-wax, oil, &c., required for stamping the legs of sheep slaughtered amounted to Rs. 35–13–9 against Rs. 40 in the revised estimate.

71. *Travellers' Bungalow Contingencies.*—A portion of the head drivers' quarters has been converted into travellers' bungalow. It was not, however, opened for public use as it was required for the use of the water-works establishment engaged in the construction of the reservoir and extension of pipes in the streets. It has been made available for public use from the beginning of the current official year. During the year under report the bungalow was provided with a punka at a cost of Rs. 17–3–0.

72. *Avenue Establishment.*—There are four coolies employed—two on Rs. 5 each and two on Rs. 4 each. They look after the trees in the hospital and the head water-works compounds and the avenues on public roads. Their pay amounted to Rupees 215–8–0 against Rs. 210 in the revised estimate.

73. *Survey of Land.*—A sum of Rs. 9–15–8 was paid as the cost of stones fixed during the recent survey of the town.

74. *Rewards for destruction of Dogs and Pigs.*—Three hundred and sixty-six dogs and bitches and 54 pigs were killed during the year against 154 dogs and bitches and 127 pigs in the previous year. The cost incurred was Rs. 50.

75. *Stationery and Printing.*—The charges under this item were Rs. 604–0–6 against Rs. 600 in the revised estimate.

76. *Compensation for Lands.*—Two pieces of land were acquired under the Land Acquisition Act—one for a road to Ashtabujam Sannadhi Street and the other for sweepers' quarters. The total cost paid was Rs. 339–7–6 against Rs. 340 in the revised estimate.

77. *Law Charges.*—The amount expended under this head was Rs. 68–1–0 against Rs. 80 in the revised estimate. It was incurred in the defence of two criminal cases and a civil suit.

78. *Charges for numbering Carts.*—The charges incurred under this item were Rs. 67–1–6 against Rs. 70 provided in the revised estimate.

79. *Other Items.*—The only expenditure under this head was Rs. 6–8–1, being the assessment paid on account of lands held by the Municipality. This results in a saving of Rs. 53–7–11 as compared with the provision made in the revised estimate which is mainly due to no expenditure having been incurred on account of election purposes.

80. *Grant 5, Supervision and Management.*—The pay and pensionary contribution of the Secretary amounted to Rs. 1,192–8–0 and his carriage allowance to Rs. 165. The office establishment cost Rs. 1,656–12–8 and contingencies Rs. 289–15–4. The total cost under this head aggregated Rs. 3,304–4–0 against Rs. 3,260 in the revised estimate. The excess was chiefly under contingencies and has been included in the list of allotments for the last quarter of 1898–99.

81. There are four bill-collectors on a pay of Rs. 10, 11, 12 and 13, respectively, and their pay amounted to Rs. 551–6–0. The purchase of account books and the pay of the distraint coolies and drummers employed under the bill-collectors came up to Rs. 458–11–2. The total expenditure amounted to Rs. 1,010–1–2 against Rs. 950 in the revised estimate. The excess was chiefly due to the entertainment of distraint coolies which could not be helped as the arrears were heavy.

82. *Contribution for Central Office and Audit Establishment.*—A sum of Rs. 410 was remitted into the taluk treasury under this head in accordance with the instructions of the Treasury Deputy Collector.

83. *Repayment of Debt and Interest.*—The loan taken from Government for the completion of the water-works scheme was Rs. 1,28,500, repayable in 30 years at 4¼ per cent. interest. The amount repaid during the year was Rs. 2,301–1–10 on account of principal and Rs. 5,357–14–2 on account of interest.

84. *Advances recoverable.*—A sum of Rs. 100 was given as permanent advance to the Civil Apothecary for the purchase of diet articles which was conducted departmentally. Rs. 12–8–0 were advanced to a councillor for the repair of the cyclostyle,

but the amount has not yet been adjusted for want of a detailed bill. A sum of Rs. 10,247–5–10 was paid as advance from time to time to Raja Sir Savalai Ramasawmy Mudaliyar Avargal, *Kt.*, C.I.E., during the construction of the Maternity hospital and the detailed bill promised by him has not yet been received. Rs. 10 was drawn as advance in the name of the Secretary for the destruction of rats and bandicoots. The amount not having been fully spent remains unadjusted; hence such a large sum of Rs. 10,369–13–10 appearing under advances.

85. *Pension and Gratuities.*—The expenditure of Rs. 67–3–0 appearing under this head represents the gratuity paid to one of the bill-collectors under G.O., Mis. No. 2013 M., dated 28th November 1898, against Rs. 120 in the revised estimate. The difference was due to Government not having sanctioned the grant of gratuity recommended to a midwife attached to the Municipal hospital.

86. The closing balance of the Municipality was Rs. 7,163–12–11 against Rupees 7,900 in the revised estimate.

87. The Council regrets the delay in the submission of this report which was chiefly due to the grand festival of Sri Devarajaswami, the audit of the municipal accounts by the Assistant Inspector of the Local Fund branch of the Accountant-General's office and the quinquennial revision of the assessment on buildings.

Enclosure.

Concise Annual Report on the Municipal hospital, Conjeeveram, for the official year 1898–99—*vide* Standing Order No. 21 of the Surgeon-General with the Government of Madras, dated 4th February 1897.

By P. B. Sambantha Mudaliyar.

1. *Public Health.*—Cholera has been decreasing since the introduction of the water-supply project. The number of attacks fell from 389 in 1896–97 to 56 in 1897–98 and to 49 in the year under report. Further, the prevalence of the disease in the year under report was only in a part of, instead of, throughout the year, which was the case in the previous year. When cholera broke out in any part of Conjeeveram, two facts were noticeable; either the disease was imported, or the residents of the particular locality where it broke out did not drink pipe water.

There were 32 deaths from cholera against 34 in the previous year. Small-pox counted 6 deaths as in the previous year.

Although cholera caused fewer deaths, the mortality from all causes rose from 1,134 to 1,277 (exclusive of still births in both years). The rise in the mortality was probably due to more careful registration.

It is gratifying to note that plague was unknown here, except as imported cases which counted but three in number, of which two proved fatal. Two of these were imported from Bangalore and one from Walajahnagar. Except the one which died at home, the other two were treated in the plague shed.

2. *Vital Statistics.*—One thousand five hundred and thirty-six births took place against 1,494 in the previous year. This rise is probably due to more careful registration, if not due to increase in population on account of the larger influx into this town from plague-infected localities.

3. *Sanitation.*—There were sixteen male and sixteen female latrines; of these three are constructed after the standard plan; the rest are mere square enclosures of masonry walls or corrugated iron sheets. Three male and eleven female toties clean these latrines—a number obviously insufficient. Three standard urinals also exist. The number of private latrines cleaned by the municipal toties is said to be 1,245 against 1,074 in the previous year. This is satisfactory. In very few houses private latrines exist. The number of dust-bins rose from 521 to 528. The numbers of rubbish and night-soil carts remain stationary at twenty-four and seven, respectively. The number of lights rose from 370 to 391 in the year under report. The reservoir has been completed during the year under report and Big as well as Little Conjeeveram now gets continuous water-supply during day and night. In other respects the remarks on sanitation in the past year's report hold good.

4. *Vaccination.*—One thousand nine hundred and thirty-two cases were vaccinated by the municipal vaccinators and 104 by the hospital assistant, giving a total of 2,036 against 2,126 in the previous year, thus showing a fall of 90 in the total number of operations; of these 1,851 operations proved successful against 2,053 in the previous year, showing a fall of 202 in the total number of successful cases. The percentage of success was 90·91 against 96·56 in the previous year. This fall in the percentage of success is entirely due to the use during the year of the lanoline paste supplied from the Bangalore institute instead of fresh pure calf-lymph and glycerine paste of the local vaccination depot used in the previous year. The fall in the total number vaccinated is attributable to inoculation scare. From October 1897 to 30th September 1898, the Municipality recorded 1,615 births; the vaccinators detected eleven births omitted to be recorded by the registrars. Eighty-three cases were pending from the previous year. Thus the total available for vaccination was 1,709; of these 366 having died, 186 having left the town and 140 still remaining for disposal on account of illness, &c., the balance 1,017 were all duly vaccinated. The vaccinators added to the available number of subjects by going round the town and securing cases for re-vaccination and subjects among temporary residents. Care was taken to vaccinate prisoners in the sub-jail also. Of the total vaccinated, 1,363 cases were among infants under one year of age. One thousand two hundred and seventy-four operations among these children proved successful or a percentage of 93·47. The inspecting officer verified 1,076 cases or 55·69 per cent. of the total number vaccinated. The District Medical and Sanitary Officers, Drs. J. C. Marsden and Walwyn Thomas, inspected many cases and verified some of them. They initialled or signed the registers on the dates of their inspection but not against each case inspected or verified and so I am unable to give the numbers.

5. (*a*) & (*b*) *Hospitals and Dispensaries*.—The accommodation continues same as in the previous year, consisting of wards for males, females, high caste and low caste patients, a shed for bad cases, rooms for dispensary, office, operation, and stores, and a kitchen except for the following addition or alteration. Raja Sir Savalai Ramasawmy Mudaliyar Avargal, *Kt.*, C.I.E., having built and opened his equipped Maternity hospital here on the 4th February 1899, the delivery room belonging to the Municipal hospital has been utilized for dressing cases. The bath-rooms for the sexes are still utilized as godowns for sundries.

(*c*) Most of the cots and teapoys being old or broken require to be replaced.

(*d*) *Inspection.*—The District Medical and Sanitary Officer visited the hospital twice and remarked that the following recommendations were not complied with:—

(1) New out-patient department.
(2) New bath-rooms.
(3) A venereal ward.

I have communicated copies of the remarks to the Municipal Council.

(*e*) Rs. 88–4–3 were recovered from patients who were able to pay for their medicines. Patients able to pay for their diets provided themselves with the same.

(*f*) The subjoined table exhibits the number of patients treated and the daily average sick in the in-door and out-door departments during the five years ending with 1898–99:—

—	1894–95.		1895–96.		1896–97.		1897–98.		1898–99.	
	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.	Number treated.	Average daily attendance.
In-patients	425	15·06	360	14·85	434	14·69	527	20·68	411	19·56
Out-patients	18,226	99·55	19,904	108·26	19,798	110·98	19,703	108·80	16,585	94·71

The attendance, both in and out fell from 527 and 19,703 to 411 and 16,585, respectively; the average attendance also exhibits similar decreases under both heads. The fall is due partly to the scare that prevailed that any case attended with fever or swelling will be treated as "plague" and partly to delay in attending to usual dispensary and hospital business on account of the enormous increase in work consequent upon plague passport business. Conjeeveram is a large mufassal town intimately connected with Bangalore, Vellore, Arcot, Wallajahpet, &c., by means of relationship between their inhabitants and by means of trade. The influx of Biragees was lessened on account of plague in Bombay, &c. This was also a factor producing less in-door attendance.

(*i*) The establishment is short of requirements. There is no sweeper or masalchi; there is no female toty either for the female ward or the new Maternity hospital. A watchman or peon for the Maternity hospital is also a necessity. The want of additional clerk and hospital assistant have been also felt much in connection with the plague passport business.

(*j*) The two trained midwives who attended to dressing of in and out patients and served also as female attendants in the wards of their sex conducted 99 confinements during the year against 90 in the previous year. Midwife Mangathoye retired on account of old age on 1st August 1898 and her place was taken up by a Native Christian woman Sophia Sylvester on 8th November 1898; thus one midwife's place was vacant for more than three months.

(*k*) There are no Dufferin Fund Dispensaries for caste and gosha women.

(*l*) There are no other points to be remarked about.

No. 38 P.L.

Forwarded.

CHINGLEPUT,
20*th May* 1899.

(Signed) C. S. LANGLY,
Dist. Medl. and Sanitary Officer.

Submitted to the Collector.

2. *Paragraphs 6, 9 and 10 of the report.*—The large balances outstanding on the 31st March 1899 under the heads of arts, house, land and the water taxes are attributed to (1) the raising of the house-tax in 1896–97; (2) the imposition of the water-tax in 1897–98; (3) the unfavourable character of the season; and (4) the dulness of trade on account of plague. The collections were also bad last year. The explanation offered cannot be regarded as satisfactory. If people will not pay taxes, the Act supplies the Municipality with powers to collect it. If they cannot pay taxes, the taxes should be struck off as irrecoverable. The Municipality has been provided with a Secretary, who should look into the matter.

3. *Paragraph 12.*—The decrease in the number of warrants issued is explained as due to the institution of prosecutions for defaults of payments. But the number of prosecutions being only 104, this cannot account for the large fall of 5,469 warrants.

4. *Paragraph 14.*—The incidence of taxation per head of population was As. 15–5 including tolls and As. 14–1 excluding them against the Presidency average of As. 14–4 and As. 11–0, respectively.

5. *Paragraph 28.*—The increase of 197 and 341 cases of prosecutions under the Municipal and Towns Nuisances Acts, respectively, is satisfactory.

6. *Paragraphs 30 and 65.*—Out of 7,733 houses, only 1,245 or 16 per cent. were served under the private scavenging system. There appears to be room for very great improvement in this direction. The collection of the private scavenging fees was very bad. There was a balance of Rs. 269 (current) and Rs. 59–8–0 (arrears of

1896–97 and 1897–98) at the close of the year under report. This would not have been so if the Chairman had insisted on the prepayment of the fees as repeatedly suggested by Government in its reviews of the annual reports.

7. The roads within municipal limits are in fair condition.

8. *Paragraph 34.*—The expression "on water-works" has been omitted to be fair-copied at the end of the first sentence.

9. *Paragraph 62.*—The average cost of each successful operation performed by municipal vaccinators, exclusive of the cases vaccinated by the hospital assistant, is As. 4 against the Presidency average of As. 4–3. As required in paragraph 4 (4) of G.O., No. 1606 M., dated 13th September 1898, the District Medical and Sanitary Officer has not stated whether he verified any of the vaccinated cases and, if so, with what result, although the Civil Apothecary in paragraph 4 of his report states that some of them have been verified by that officer.

10. *Paragraph 63.*—The improvement in the registration of vital statistics is appreciable.

11. *Paragraph 64.*—The number of public latrines is entered as 31 in the Chairman's report and as 32 in paragraph 3 of the Civil Apothecary's report. Whatever the number may be, it is insufficient being below the minimum of one for every 1,000 inhabitants prescribed in G.O., Nos. 2213 and 2214 M., dated 19th December 1898.

12. The explanation of the delay of one month in the submission of the report is almost the same as that given last year and cannot be considered adequate.

Chingleput,
2nd July 1899.

(Signed) A. C. DUTT,
Ag. Sub-Collector.

Dis. No. 1637-D.

Forwarded.

2. *Collection of Taxes.*—Though the collection of taxes, as compared with the preceding year, is fair, still the balances under the principal taxes is heavy. The reason assigned for this by the Municipal Council is, as remarked by the Sub-Collector, unsatisfactory.

3. *Paragraph 7.*—The explanation for decrease in the incidence of the tax on buildings as compared with the Presidency average is unintelligible. The factor to be taken into consideration in determining whether the tax can be enhanced or not is the annual value of buildings and not "undue pressure on the people."

4. *Paragraph 31.*—The increase in the number of houses served by the municipal scavenging agency is slight and there is ample scope for the expansion of the service if only the suggestion made in paragraph 5 of the endorsement on the administration report for the previous year is adopted by the Municipal Council.

5. *Paragraph 58.*—The fall in the number of in and out patients treated, viz., 116 and 3,118, respectively, is regrettable. The explanation is in accordance with the facts.

6. *Vaccination.*—There was a slight decrease in the number of vaccine operations. The quality of the work also deteriorated owing, it is alleged, to the use of lanoline paste supplied by the vaccine institute, Bangalore. The average cost of each successful operation performed by the municipal vaccinators is As. 4 against the rate of As. 3–1 paid by the Local Board of the district.

7. *Paragraph 63.*—The registration of births, though it showed a slight improvement, cannot be considered sufficiently accurate. No prosecutions were instituted in the year for failure to report the occurrence of either births or deaths. The registration of deaths during the year was fair and this was due to the fact that the return has since September 1898 been checked by the Revenue department with the information furnished by the special agency employed in pursuance of G.O., No. 396 P., dated 27th April 1898.

Saidapet,
10*th July* 1899.

(Signed) D. W. G. COWIE,
Ag. Collector.

Order—No. 1276 M., dated 4th September 1899.

The receipts and charges of the Conjeeveram Municipality for 1898–99 are compared below with the budget and revised estimates for the year and the actuals of 1897–98 :—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Actuals, 1898–99.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1,04,681	13,170	65,560	65,565
Tax on Arts	2,726	3,160	3,650	3,305
,, on Buildings and Lands	15,731	18,890	22,580	20,067
Water and Drainage Tax on Buildings and Lands	7,494	9,010	10,650	9,597
Tax on Vehicles and Animals	1,159	2,210	2,250	1,990
,, on Carts	2,269	2,660	2,660	2,525
Tolls	3,930	3,900	3,430	3,460
Realizations under Special Acts	210	..	200	205
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	545	330	390	404
Conservancy Receipts	3,100	3,100	2,200	2,205
Fees and Revenue from Educational Institutions	300	320	320	310
,, from Medical Institutions	122	120	120	103
Income from Markets and Slaughter-houses	2,191	2,190	2,290	2,317
License Fees	1,301	1,300	1,400	14,31
Other Fees	376	520	950	742
Fines under Municipal and other Acts	1,168	1,120	1,120	1,247
Grants and Contributions from Government	624	210	170	186
,, ,, from Local Boards	1,800	1,800	1,800	1,800
,, ,, from other Bodies	150	150	1,170	1,413
Recoveries for Services to Private Individuals	11,236	2,030	2,160	2,121
Miscellaneous	11	..	10	12
Advances Recovered	32,118	..	80	188
Total	88,561	53,020	59,600	55,628
Grand Total	1,93,242	66,190	1,25,160	1,21,193
Charges.				
Grant 1—				
New Works—				
Communications	660	2,000	1,800	1,800
Buildings	680	750	10,580	217
Water-supply	71,218	..	50,900	49,162
Repairs—				
Communications	2,530	2,100	2,100	2,078
Buildings	327	400	400	232
Water-supply	6,372	6,940	6,710	6,930
Establishment	396	300	280	283
Tools and Plant and other Stores	55	10	50	10
Contributions for Public Works	200	400	400	400
Total	82,438	12,900	73,220	61,112
Grant 2—				
Training Schools	24	80	..	7
Municipal Schools—				
On the Salary-result System	1,492	1,470	1,470	1,476
Grants-in-Aid—				
Salary Grants	774	870	1,310	876
Fixed and Result Grants	1,775	1,600	1,660	1,600
Building, Furniture, &c., Grants	43	170	150	132
Inspection	345	340	340	342
Miscellaneous	308	350	350	336
Total	4,761	4,880	5,280	4,764
Grant 3—				
Hospitals and Dispensaries	5,998	5,750	5,720	5,313
Contributions	453	550	450	543
Vaccination	552	440	420	442
Registration of Births and Deaths	502	510	500	491
Sanitation	14,671	17,740	15,910	15,209
Total	22,176	24,990	23,000	21,998
Grant 4—				
Lighting	2,230	1,880	1,830	1,885
Markets and Slaughter-houses	36	80	70	72
Travellers' Bungalows	104	20	20	17
Avenues	227	220	230	216
Public Garden, Survey of Land, Fire, Pounds and other Charges	2,644	1,260	1,210	1,145
Total	5,241	3,460	3,360	3,335
Grant 5—				
Supervision and Management	5,063	4,860	4,620	4,724

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Actuals, 1898–99.
Charges—cont.				
Extraordinary and Debt—	Rs.	Rs.	Rs.	Rs.
Repayment of Debt	2,432	2,300	2,300	2,301
Interest on Loan	5,227	5,360	5,360	5,358
Advances Recoverable	339	..	..	10,370
Pensions and Gratuities	..	120	120	67
Total ..	7,998	7,780	7,780	18,096
Grand Total ..	1,27,677	58,870	1,17,260	1,14,029
Balance	65,565	7,320	7,900	7,164

2. The number of meetings held by the Municipal Council was 33 or one more than in the previous year. The average attendance of non-official members improved slightly and was fair; but that of officials declined and was indifferent. Two seats were filled by election during the year, but neither of them was contested.

3. *Receipts.*—(1) Owing, it is stated, to the dullness of trade caused by the prevalence of plague in the Presidency and other places, the number of persons assessed to the tax on arts and the net current demand under this head fell from 1,089 and Rs. 3,166, respectively, to 994 and Rs. 3,013. Under the house and water taxes, however, the demand rose by Rs. 32 and Rs. 16 respectively, while under the land-tax it was almost stationary. The incidence of the tax on buildings was only Rs. 2–3–1 against the general average of Rs. 2–6–0 for all municipalities in 1897–98; but the registers of this tax are reported to have been revised in the current year. The result of this revision should be reported to Government as soon as possible. In this connection, the attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 3 of his endorsement.

(2) The current collections under the principal taxes improved. They were fair under the arts, house and water taxes, but still bad under the land-tax. The explanation of the poor collections under the last head given in paragraph 6 of the Chairman's report cannot be considered adequate, as it appears that not a single warrant was issued during the year for the collection of this tax. The arrear realizations under all these taxes continued to be good. But there was still a balance of Rs. 3,831 outstanding at the end of the year, of which Rs. 1,894 are reported to have been since collected. The remainder should also be adjusted without delay. In this connection, the Chairman's attention is drawn to the remarks of the Sub-Collector in paragraph 2 of his endorsement. The number of coercive processes issued during the year fell from 6,922 to 1,297; but their execution was not prompt, nearly one-fifth of the total number of warrants for disposal remaining unexecuted at the end of the year. This irregularity should not be allowed to continue.

(3) The receipts under the taxes on animals and carts and from warrant and license fees showed an advance, which in the first two cases is ascribed to the close supervision exercised by the Secretary. On the other hand the income from tolls, and sale of sweepings fell off, the decline being due to want of competition at the auction sales.

(4) The number of houses served by the private scavenging agency and the receipts from this source rose from 1,074 and Rs. 1,677, respectively, to 1,245 and Rs. 1,708; but the service was still worked at a loss of Rs. 139 against Rs. 136 in the previous year. Notwithstanding the repeated remarks of Government on the subject, the fees were not collected in advance and consequently a sum of Rs. 269 of the current demand under this head was outstanding at the end of the year. This neglect should not be allowed to recur. The system is also capable of considerable expansion, as it is now adopted by only about 16 per cent. of the number of houses assessed to the tax on buildings. The Municipal Council should try to extend it as widely as possible and to make it self-supporting, the surest means to this end being the systematic inspection of backyards of houses and the prosecution of the owners of insanitary premises.

4. *Expenditure*—(1) *Public Works.*—A maternity hospital and a vaccine depot were constructed during the year at a cost of over Rs. 10,000, for which the necessary funds were provided by Raja Sir Savalai Ramaswami Mudaliyar, *Kt.*, C.I.E. A sum of Rs. 48,147 was also spent on the water-supply scheme, the total expenditure thereon up to 31st March 1899 being Rs. 2,5[illegible],138 against an estimate of Rs. 2,57,000. The outlay on communications amounted to Rs. 3,878, or 12·1 per cent. more than the net municipal income from tolls, and the roads are reported by the Revenue Divisional-officer to have been in fair condition.

(2) *Education.*—The net expenditure on education amounted to Rs. 4,299 or 10·5 per cent. of the income from taxation, and all but Rs. 891 of this sum was devoted to primary education. As in the previous year, the Municipal Council maintained four primary schools on the salary-result system, one of which was for Muhammadans, and aided two secondary schools with salary grants; but the number of primary schools aided with result grants rose from 19 to 21. The attendance at all these institutions improved. The two secondary schools on the salary-grant system did well at the Lower Secondary and Primary Examinations, in which 25 out of 53 students sent up were successful. The results of the departmental and grant examinations, although not so good as in the previous year, were still fair, and the allotment for result grants was fully utilized. The total number of boys under instruction in the municipal and aided schools was 2,153 or 69·6 per cent. of the male population of school-going age against 1,687 or 54·6 per cent. in the previous year—a satisfactory advance. The number of unqualified teachers in the aided schools was still large, but steps to reduce it are stated to have since been taken by the Chairman.

(3) *Medical Relief.*—The number of in-patients and out-patients treated in the Municipal hospital fell from 527 and 19,103, respectively, to 411 and 16,585, the decrease being explained in paragraph 58 of the Chairman's report and paragraph 5 (*f*) of the Civil Apothecary's report. The two midwives employed by the Council attended in all 99 cases of labour against 90 in 1897–98. This poor outturn is ascribed to the post of one of the midwives having been vacant for more than three months in the year. Better results should be produced in the current year. The attention of the Municipal Council is drawn to the remarks of the Civil Apothecary in paragraph 5 (*c*) and (*i*) of his report regarding the state of some of the hospital furniture and the necessity for strengthening the hospital establishment.

(4) *Vaccination and Vital Statistics.*—Owing, it is stated, to the scare caused by plague inoculation, the total number of persons vaccinated during the year fell from 2,126 to 2,036. The reported percentage of success also fell from 96·6 to 90·9, the decline being attributed by the Civil Apothecary to the use of the lanoline paste supplied from the Bangalore Institute. Infantile vaccination, however, showed a slight advance, the number of children under one year successfully vaccinated being 1,274 or 29·9 per mille of the population against 1,218 or 28·6 per mille in the previous year, but to be satisfactory, the number vaccinated should approach, as nearly as possible, the registered birth-rate (36·0 per mille). The numbers of births and deaths registered during the year rose from 35·1 and 26·7, respectively, per mille of the population to 36·0 and 30·0 per mille. But the rates recorded in the case of births being much below the normal, the returns were apparently still inaccurate and steps should be taken to render them more trustworthy.

(5) *Sanitation.*—Owing chiefly to the cheap rates at which the conservancy bullocks were hired and to the provision for the purchase of rubbish and night-soil carts having been reserved for expenditure on plague, more than 14 per cent. of the allotment under this head was not utilized during the year. The expenditure, however, amounted to Rs. 15,209 and was 27·3 per cent. of the receipts against 16·6 per cent. in the previous year. From paragraphs 35, 36, 67 and 68 of the Chairman's report, it appears that some attention was paid to the sanitation of the town. The Municipal Council should not rest satisfied until all the defects pointed out by the Sanitary officers from time to time have been remedied. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paragraph 11 of his endorsement regarding the inadequacy of the number of public latrines.

5. *General Remarks.*—The year closed with a balance of Rs. 7,164 or 12·9 per cent. of the current receipts.

The administration of the Municipality during the year under review continued to be fairly satisfactory; but medical relief, vaccination and registration of vital statistics demand increased attention.

The explanation of the delay of more than one month in the submission of this report given in paragraph 87 of the Chairman's report cannot be considered adequate.

(True Extract.)

for *Ag. Secretary to Government.*

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

Exd. T. Lutchmiah Naidu.

Papers to be read in Proceedings:—

Current No. 1850 bis of 1899, dated 30th June 99 from the Chairman, M.C. Conjeeveram.

Current No. of 189 , dated from the

Current No of 189 , dated from the

Current No of 189 , dated from the

Order. No. 1276 M 8/9/99 940 65565 71505

The estimated receipts and charges of the Conjeeveram Municipality for 1898-99, ~~as passed by Government~~, are compared below with the budget and revised estimates for the year and the actuals of 1897-98.

	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Actuals 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	104681	13170	65560	65565
Tax on Arts	2726	3160	3650	3305
Tax on Buildings and Lands	15731	18890	22580	20067
Water and Drainage Tax on Buildings and Lands ..	7494	9010	10650	9597
Tax on Vehicles and Animals	1159	2210	2250	1990
Tax on Carts	2269	2660	2660	2525
Tax on Private Menial and Domestic Male Servants ..	-	-	-	-
Tolls	3930	3900	3430	3460
Realizations under Special Acts	210	-	200	205
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	545	330	390	404
Conservancy Receipts	3100	3100	2200	2205
Fees and Revenue from Educational Institutions ..	300	320	320	310
Do. from Medical Institutions	122	120	120	103
Income from Markets and Slaughter-houses	2191	2190	2290	2317
License Fees	1301	1300	1400	1431
Other Fees	376	520	950	742
Fines under Municipal and other Acts	1168	1120	1120	1247
Interest on Investments and Premium on Loans ..	-	-	-	-
Grants and Contributions from Government	624	210	170	186
Do. from Local Boards	1800	1800	1800	1800
Do. from other Bodies	150	150	1170	1413
Recoveries for services to private individuals	11236	2030	2160	2121
Miscellaneous	11	-	10	12
Loans	-	-	-	-
Sale-proceeds of Government Securities, &c., Realizations of Sinking Fund, and Discount on Investments ..	-	-	-	-
Advances Recovered	32118	-	80	188
Total ..	88561	53020	59600	55628
Grand Total ..	193242	66190	125160	121193

Charges.	Actuals, 1897-98.	Budget. Estimate, 1898-99.	Revised Estimate, 1898-99.	Actuals 1898-99.
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	660	2000	1800	1800
Buildings	680	750	10580	217
Drainage				
Water-supply				
Miscellaneous Public Improvements	71218	-	50900	49182
Repairs—				
Communications	2530	2100	2100	2078
Buildings	327	400	400	232
Drainage				
Water-supply				
Miscellaneous Public Improvements	6372	6940	6710	6930
Establishment	396	300	280	283
Tools and Plant and other Stores	55	10	50	10
Contributions for Public Works	200	400	400	400
Total	82438	12900	73220	61112
GRANT 2.				
Training Schools	24	80	-	7
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Result System	1492	1470	1470	1476
Grants-in-Aid—				
(*a*) Salary Grants	774	870	1310	870
(*b*) Fixed and Result Grants	1775	1600	1660	1600
(*c*) Building, Furniture, &c., Grants	43	170	150	132
Inspection	345	340	340	342
Miscellaneous	308	350	350	336
Total	4761	4880	5280	4764
GRANT 3.				
Hospitals and Dispensaries	5998	5750	5720	5313
Contributions	453	550	450	543
Vaccination	550	440	420	442
Registration of Births and Deaths	502	510	500	491
Sanitation	14671	17740	15910	15209
Total	22174	24990	23000	21998
GRANT 4.				
Lighting	2230	1880	1830	1885
Markets and Slaughter-houses	36	80	70	72
Choultries				
Travellers' Bungalows	104	20	20	17
Avenues	227	220	230	216
Public Garden, Survey of Land, Fire, Pounds and other Charges.	2645	1260	1200	1145
Total	5242	3460	3360	3335
GRANT 5.				
Supervision and Management	5063	4860	4620	4724
EXTRAORDINARY AND DEBT.				
Repayment of Debt	2432	2300	2300	2301
Interest on Loan	5227	5360	5360	5358
Advances Recoverable	339	-	-	10370
Refunds				
Discount				
Pensions and Gratuities				
Investments		120	120	67
Total	7998	7780	7780	18096
Grand Total	127677	58870	117260	114029
Balance	65565	7320	7900	7164
	193242	66190	125160	121193

+3465

+5527

2. The number of meetings held by the Municipal Council was 33 of one more than in the previous year. The average attendance of non-official members improved slightly and was fair, but that of officials declined and was indifferent. Two seats were filled by election during the year, but neither of them was contested.

3. Receipts - (1) Owing, it is stated, to the dullness of trade caused by the prevalence of plague in the Presidency and other places, the number of persons assessed to the tax on arts and the net current demand under this head fell from 1089 and Rs 3,166 respectively, to 994 and Rs 3,018. Under the house and water taxes however the demand rose by Rs 32 and Rs 16 respectively, while under the land tax it was almost stationary. The incidence of the tax on buildings was only Rs 2-3-1 against the

the general average of Rs 2-6-0 for all Municipalities in 1897-98, but the registers of this tax are reported to have been revised in the current year. The result of this revision should be reported to Government as soon as possible. In this connection, the attention of the Municipal Council is drawn to the remarks of the Collector in para. 3 of his Endorsement.

Para. 7, 9 report.

(2) The current collections under the principal taxes improved. They were fair under the arts, house and water taxes, but still bad under the land-tax. The explanation of the poor collections under the last head given in para. 6 of the Chairman's report cannot be considered adequate, as it appears that not a single warrant was issued during the year for the collection of this tax. The arrear realizations under all these taxes continued to be good. But there was

Vide Appendix to Statement IV A & IV B.

5

was still a balance of Rs 3,831 outstanding at the end of the year, of which Rs 1,894 are reported to have been since collected. The remainder should also be adjusted without delay. In this connection the Chairman's attention is drawn to the remarks of the Sub-Collector in para. 2 of his Endorsement. The number of coercive processes issued during the year fell from 6922 to 1297, but their execution was not prompt; nearly one-fifth of the total number of warrants for disposal remaining unexecuted at the end of the year. This irregularity should not be allowed to continue.

Paras. 6, 9 & 10.

(3) The receipts under the taxes on animals and carts and from warrant and license fees showed an advance, which in the first two cases is ascribed to increased [illegible] from 327 to 19

hand the income from tolls, and sale of sweepings fell off, the decline being due to want of competition at the auction sales.

(4) The number of houses served by the private scavenging agency and the receipts from this source rose from 1074 and Rs 1677 respectively to 1245 and Rs 1708; but the service was still worked at a loss of Rs 139 against Rs 136 in the previous year. Notwithstanding the repeated remarks of Government on the subject, the fees were not collected in advance and consequently a sum of Rs 269 of the current demand under this head was outstanding at the end of the year. This neglect should not be allowed to recur. The system is also capable of considerable extension, as it is now adopted [illegible] realize [illegible] continued to be good. But there was

Vide para 7 of the Chit. letter in fo 357-m 14-3-29 & Para. 20. of the chairman's report.

Vide Statt IV. A.

the tax on buildings. The Municipal Council should try to extend it as widely as possible and to make it self-supporting, the surest means to this end being the systematic inspection of backyards of houses and the prosecution of the owners of insanitary premises.

4. Expenditure on Public works. A maternity hospital and a Vaccine depôt were constructed during the year at a cost of over Rs 10,000, for which the necessary funds were provided by Rajah Sir Savalai Ramaswami Mudaliyar Kt. C.I.E.

Para. 36.

A sum of Rs 48,147 was also spent on the water-supply scheme, the total expenditure thereon up to 31st March 1899, being Rs 255,138 against an estimate of Rs 257,000. The outlay on communication at

Vide Statt. II. A. V.

hospital fell from 527 in

cent more than the net Munic-
ipal income from tolls and
the roads are reported by the
Revenue Divisional officer to
have been in fair condition.

(2) Education. The net ex-
penditure on education amounted
to Rs 4,299 or 10·5 per cent of
the income from taxation, and
all but Rs 891 of this sum
was devoted to primary education.
As in the previous year, the
Municipal Council maintained
four primary schools on the
salary result system, one of
which was for Muhammadans,
and aided two Secondary schools
with salary grants, but the
number of primary schools
aided with result grants rose
from 19 to 21. The attendance
at all these institutions improved.
The two Secondary schools on
salary grant system did

Para. 7 of Sub-Collr's cust.

Conjeeveram Municipality.

SUBJECTS ONLY.		REMARKS.
Merit.	Ordinary.	
8	9	10
		Number of pupils presented under General Standards is mostly larger than that of last year except under the 5th Standard as one School declined in the upper primary department. The results of the 4th, 3rd and the 1st
5	47	
18	101	
12	106	Standards were satisfactory but those of the 2nd and the Infant
23	125	were poor and this is
22	60.	due to defective teaching
130	439	

SUBJECTS.

		Very few optional subjects
16	283	were taught in the
		Municipality though it
69	83	is a full timed Inspecting
		Schoolmaster. There are
7	34	Special teachers for drawing
		and drill and yet the
11	106	number presented under
		the latter were less than
7	18.	in the previous year. The
		results in drawing
		very poor the Percentage
		of passes being only 33
		Satisfactory

Primary Examinations in which 25 out of 53 students sent up were successful. The results of the departmental and grant-in-aid examinations, although not so good as in the previous year were still fair, and the allotment for result grants was fully utilized. The total number of boys under instruction in the municipal and aided schools was 2153 or 69·6 per cent of the male population of school going age against 1987 or 67·4 per cent in the previous year, a satisfactory advance. The number of unqualified teachers in the aided schools was still large, but steps to remedy it are stated to have since been taken by the Chairman.

(3) Medical Relief. The number of in-patients and out-patients treated in the Municipal hospital fell from 527 in 19

19,703 respectively to 4411 and 16,585, the decrease being explained in para. 58 of the Chairman's report and para. 5 (f) of the Civil Apothecary's report. The two midwives employed by the Council attended in all 99 cases of labour against 90 in 1897-98. This good out-turn is ascribed to the post of one of the midwives having been vacant for more than three months in the year. Better results should be produced in the current year. The attention of the Municipal Council is drawn to the remarks of the Civil Apothecary in para. 5 (c) of his report regarding the state of some of the hospital furniture and the necessity for strengthening the hospital establishment.

Para. 58 of this report.

4) Vaccination and Vital Statistics. During, it is stated, the scare caused by plague inoculation

Para. 4. of medical report.

inoculation, the total number of persons vaccinated during the year fell from 2126 to 2036. The reported percentage of success also fell from 96·6 to 90·9, the decline being attributed by the Civil Apothecary to the use of the lanoline paste supplied from the Bangalore Institute. Infantile vaccination, however, showed a slight advance, the number of children under one year successfully vaccinated being 1274 or 29·9 per mille of the population against 1218 or 28·6 per mille in the previous year, but to be satisfactory, the number vaccinated should approach, nearly as possible, the registered birth rate (36·0 per mille). The numbers of births and deaths registered during the year rose from 35·1 and 26·7 respectively per mille of the population to 36·0 and 30·0 per mille.

the rates recorded in the case of births being much below the normal, the returns were apparently still inaccurate and steps should be taken to render them more trustworthy.

(5) Sanitation. Owing chiefly to the cheap rates at which the conservancy bullocks were hired and to the provision for the purchase of rubbish and night-soil carts having been reserved for expenditure on plague, more than 14 per cent of the allotment under this head was not utilized during the year. The expenditure however amounted to Rs 15,209 and was 27·3 per cent of the receipts against 16·6 per cent in the previous year. From paras 36, 67 and 68 of the Chairman's report, it appears that some attention was paid [illegible] to the sanitation of the town. The Municipal Council should not rest

Vide paras. 29 & 30 of the Chairman's budget letter in fo. 357 in 14-3-99. X

Statement

satisfied until all defects pointed out by Sanitary officers from time to time have been remedied. attention of the Municipal is drawn to the remarks Sub-Collector in para. 11 of endorsement, regarding the adequacy of the number of lic latrines.

5. General Remarks.

year closed with a balance Rs. 7,164 or 12·9 per cent of current receipts.

The administration of Municipality during the ye under review continued to fairly satisfactory; but hea relief, Vaccination and Regis of vital statistics demand in creased attention.

The explanation of t of more than one month in the submission of this report

Ju

the
in para. 87 of the Colonel's
of report. cannot be con-
the adequate.

30 VIII 99

To,

The Chairman, Munl. Council, Conjeeveram.

" " Collector of Chingleput
" " President Dt. Bd.
" " Accountant General
" " Director of Pub. Instn.
" " Surgeon General
" " Sanitary Board
" " Engineer
" " "

Dupd 18/9/99

Editors' Table.

Statement I

Sub Collector Chingleput 1 Oct 1899

No: 10 of 1899-1900.

Extract from Minutes of the Proceedings of the Municipal Council Conjeeveram passed at its Special meeting held on Monday the 26th June 1899 at 7. 30. A.M.

Present

Chairman

1. Mr. Rt. Hn. Subbarayalu Chettiar Avl.

Councillors.

2. Mr. R. Seshachella Mudaliar Avl.
3. " V. Damodara Mudaliar —"
4. " P. Sama Row —"
5. " V. Perumal Mudaliar —"
6. " Thirukamu Chettiar —"
7. " K. Bommusamy Mudaliar —"
8. " C. T. M. Apparao Mudaliar —"

I. Read draft administration report.

Municipality for 1898–99.

Approved.

* * * * *

(Signed) M. Subbarayalu Chettiar

Chairman.

(True extract.)

Municipal Office,
Conjeeveram,
30th June 1899.

M. Subbarayalu Chetty
Chairman

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Conjeeveram during the official year 1898-99.

SUB COLLECTOR
1 JUL 1899
CHINGLEPUT

	Actuals, 1898-99.				Budget Estimate for 1898-99 *including* subsequent allotments.		Revised Estimate for 1898-99.		Actuals, 1897-98 (audited figures).		
	Details of Minor Heads.		Totals of Major Heads.								
1	2		3		4		5		6		
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1. Balance brought forward—											
(a) Municipal fund			65564	12 -	13170	- -	65560	- -	10468	4	10
(b) Endowments											
(c) Water and drainage tax fund ..											
2. Municipal Rates and Taxes—											
(a) Tax on arts, &c. (section 53) ..	3305	- -			3160	- -	3650	- -	2726	-	-
(b) Tax on buildings (section 63) ..	17997	15 9			16900	- -	19780	- -	14345	14	6
(c) Tax on lands (section 63) ..	2069	- 9			1990	- -	2800	- -	1385	-	7
(d) Water and drainage tax on buildings and lands (section 75) ..	9597	4 -			9010	- -	10650	- -	7493	11	4
(e) Tax on vehicles with springs and palanquins (section 77) ..	274	- -			260	- -	290	- -	204	-	-
(f) Tax on animals (section 77) ..	1716	- -			1950	- -	1960	- -	955	4	-
(g) Tax on carts and other vehicles without springs (section 85) ..	2525	4 -			2660	- -	2660	- -	2269	8	-
(h) Tax on private, menial and domestic male servants (section 96A) ..											
(i) Tolls (section 91)—											
Gross receipts 5190-2-5.											
Less Local fund share 1730--10	34601	7	40944	10 1	3900	- -	3430	- -	3930	7	11
(j) Penalties on account of—											
(i) Tax on arts											
(ii) Tax on buildings											
(iii) Tax on lands											
(iv) Water and drainage tax on buildings and lands ..											
(v) Tax on vehicles, &c. ..											
(vi) Tax on animals											
(vii) Tax on carts, &c. ..											
(viii) Tax on private menial and domestic male servants ..											
(ix) Evasion of tolls											
Carried forward ..			40944	10 1	39830	- -	45220	- -	33309	14	4

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Conjeeveram during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		40944 10 1	39830 - -	45220 - -	33309 14 4
3. Realizations under Special Acts—					
(*a*) Pounds					
(*b*) Ferry rents					
(*c*) Fees under Act II of 1888 ..	205 - -	205 - -	- - -	200 - -	210 - -
4. Revenue derived from Municipal property and powers apart from taxation—					
(*a*) Rent of lands, houses, &c.—					
(i) Rent of lands	254 12 10		230 - -	270 - -	212 5 7
(ii) Rent of buildings ..					
(iii) Avenue receipts ..	86 6 -		70 - -	70 - -	250 2 -
(iv) Fees from travellers' bungalows					
(v) Choultry rents ..					
(vi) Sale-proceeds of lands and buildings					52 8 -
(vii) Produce of lands, gardens, &c.	15 12 -		- - -	20 - -	15 10 -
(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c. ..	47 3 6	404 2 4	30 - -	30 - -	14 4 3
(*b*) Conservancy receipts—					
Sale-proceeds of night-soil street-refuse, &c. ..	2205 1 9	2205 1 9	3100 - -	2200 - -	3100 - -
(*c*) Income from Educational institutions—					
(i) School fees	310 4 6		320 - -	320 - -	299 15 9
(ii) Other receipts		310 4 6			
(*d*) Income from Medical Institutions—					
(i) Sale-proceeds and composition fees of medicines ..	88 4 3		100 - -	100 - -	89 6 9
(ii) Other receipts ..	15 - -	103 4 3	20 - -	20 - -	32 15 3
Carried forward ..		44172 6 11	43700 - -	48450 - -	37587 1 11

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Conjeeveram during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		44172 6 11	43700 - -	48450 - -	37587 1 11
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*					
(*e*) Income from markets and slaughter-houses—					
(i) Income from markets ..	1550 7 5		1500 - -	1540 - -	1500 8 -
(ii) ,, slaughter-houses.	766 6 10	2316 14 3	690 - -	750	690 5 7
(*f*) Other fees—					
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	728 12 5		510 - -	940 - -	362 6 -
(ii) License fees	1430 8 -		1300 - -	1400 - -	1300 10 -
(iii) Cart-stand fees ..					
(iv) Vaccination fees ..					
(v) Miscellaneous fees ..	12 12 -	2172 - 5	10 - -	10 - -	14 - -
(*g*) Fines—					
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..					
(ii) Fines under Municipal and other Acts	1247 2 3	1247 2 3	1120 - -	1120 - -	1167 8 11
(*h*) Interest on investments—					
(i) General, including choultries ..					
(ii) Educational					
(iii) Medical					
(*i*) Premium on loans					
5. Grants and Contributions—					
(*a*) From Government—					
(i) Education—					
Normal stipends ..					
Buildings					
Schools	23 10 -				
Other purposes	131 - -	154 10 -	210 - -	170 - -	157 4 9
Carried forward ..		50063 1 10	49040 - -	53380 - -	42779 13 2

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Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Conjeeveram during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		50063 1 10	49040 - -	57380 - -	42779 13 2
5. Grants and Contributions—*cont.*	154 10 -		240 - -	190	157 4 9
(a) From Government—*cont.*					
(ii) Medical					
(iii) Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..	31 7 9	31 7 9			466 10 8
(b) From Local Boards—					
(i) Education					
(ii) Medical	1400 - -		1400 - -	1400 - -	1400 - -
(iii) Other purposes	400 - -	1800 - -	400 - -	400 - -	400 - -
(c) Other Grants and Contributions—					
(i) Education					
(ii) Medical	247 5 10				
(iii) Other purposes	1165 9 10	1412 15 8	150 - -	1170 - -	150 - -
6. Miscellaneous—					
(a) Recoveries on account of services rendered to private individuals—					
(i) Private scavenging ..	1707 11 -		2030 - -	1960 - -	1677 6 -
(ii) Laying pipes to private houses.	412 13 5			200 - -	
(iii) Other purposes					
(b) Other items—		2120 8 5			9558 2 5
(i) Fishery rents	1 5 -				
(ii) Refunds of expenditure of previous years	7 3 6				
(iii) Fees for numbering carts ..	4 8 -				1 7 9
(iv) Other items	*3 - -	12 - 6		10 - -	1 14 -
Carried forward ..		55440 2 2	53020 - -	59520 - -	56442 10 -

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

* Basha received from Civil Courts Rs 1-12-0
Receiving on account of Chinna Chetty Rs 1-4-0

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Conjeeveram during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		55440 2 2	53020 - -	59520 - -	56442 10 -
7. Extraordinary and Debt—					
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank					
(b) Loans—					
(i) From Government ..					
(ii) In the open market ..					
(c) Realizations of Sinking Fund for repayment of loans					
(d) Discount on investments ..					
(e) Advances—					
(i) Permanent	32 14 -				
(ii) Others †	155 - -	187 14 -		30 - -	
				50 - -	32117 15 7
Total, Receipts ..		55628 - 2	53020 - -	59600 - -	88560 9 7
Grand Total ..		121192 12 2	66190 - -	125160 - -	193241 14 5

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† Expenditure on toll-tickets and process-fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II, and when these are recovered the recoveries should be credited to this head.

Note to Statement I [1].—

1. The tax on arts, &c., is levied on ~~the first~~ all classes.
2. The tax on buildings is levied at 7½ per cent. and the tax on lands at 7½ annas per cent. of rent value. ~~for every 80 square yards.~~
3. The water and drainage tax on buildings and lands is levied at 4 per cent.
4. The tax on vehicles and animals is levied at —— the maximum rates.
5. The tax on carts, &c., is levied at Rs. 3-8-0 per cart per annum.
6. The tax on private, menial and domestic male servants is levied at Rs. —— per mensem for each servant.
7. Tolls are levied at ½ the maximum rates.
8. License-fees are levied at the rates sanctioned in G.O. 5082 26-3-01, 282 11-2-92, 1328 12-8-92, 1607 7-10-95 & 1466 14-9-96
9. The house-tax registers were last revised in the official year 94-95 and the land-tax registers in the official year ~~1896-97~~ Vacant site 95-96 Nunja & Punja 96-97
10. The total extent of land assessed is 1217·7 acres. Water tax Register in 1897-98.
11. The mode of estimating the annual rental of houses and lands is as follows:—

[1] This note should be filled in both when the statement is submitted with the budgets as well as when it accompanies reports, but in the former case items 9, 10 and 11 may be left blank.

Fixed with reference to the importance of the locality and the demand that exists for houses &c

M Subbaraya Chetty
Vice Chairman
30.6.99

Municipal Hospital
Coimbatore.

A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 189 8-9 9.

Name of Institution.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Amount of Funded Capital	Opening Balance	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds / Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works (Statement II-A).	Total Charges Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
				59-10-7			103-4-3	162-14-10	1400-0-0 / 15-3-2	1562-14-10	3750-7-4		53 13-6-2	53 13-6-2	53 13-6-2	53 13-6-2	-	

Statement II *—Expenditure from the Municipal Fund of the Town of Conjeeveram for the official year 1898-99.

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant 1 *(Public Works)*—					
1. New Works—					
(*a*) Communications	1800 1 3		2000 - -	1800 - -	659 14 4
(*b*) Buildings †	2173 11		750 - -	10580 - -	680 2 2
(*c*) Drainage					
(*d*) Water-supply	49161 12 3		- - -	50900 - -	71217 12 6
(*e*) Miscellaneous public improvements					
		51179 1 5			
2. Repairs—					
(*a*) Communications	2078 8 6		2100 - -	2100 - -	2530 9 -
(*b*) Buildings †	232 1 -		400 - -	400 - -	327 4 3
(*c*) Drainage—					
(i) Repairs to works ..					
(ii) Establishment					
(iii) Contingencies					
(*d*) Water-supply—					
(i) Repairs to works, machinery, &c	198 15 1		200 - -	200 - -	- - -
(ii) Establishment ‡	2593 6 3		2600 - -	2600 - -	2234 14 1
(iii) Contingencies	4137 8 3		4140 - -	3910 - -	4136 11 4
(*e*) Miscellaneous public improvements		9240 7 1			
3. (*a*) General Establishment—	282 9 -	282 9 -	300 - -	280 - -	396 - -
(*b*) Contingencies					
4. Tools and Plant and other Stores—	10 2 -	10 2 -	10 - -	50 - -	57 14 8
5. Contributions—					
(*a*) To Local Boards for works ..					
(*b*) To Provincial Funds for scrutiny of estimates, &c. (Steam-boiler Inspector)	400 - -	400 - -	400 - -	400 - -	200 - -
(*c*) To others for public works ..					
Total, Grant 1 ..		61112 3 6	12900 - -	73220 - -	82438 2 4

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† This item should show all constructions not belonging to water-supply and drainage, including dust-bins, whether masonry or of corrugated iron, latrines, permanent or temporary, sheds, walls, &c.

‡ This item should show the cost of cleansing tanks and wells, wages of watchmen employed to keep water free from pollution, &c.

Statement II.*—Expenditure from the Municipal Fund of the Town of Conjeeveram for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..					
Grant 2 *(Education)*—					
1. Training Schools—					
(*a*) Contributions to Local Boards ..					
(*b*) Stipends to normal students ..	769	769	80 - -	- - -	23 12 11
2. Municipal Schools—					
(i) On salary system—					
(*a*) Establishment					
(*b*) Contingencies					
(ii) On salary-result system—					
(*a*) Fixed payments	933 7 7		960 - -	940 - -	928 8 2
(*b*) Result stipends	394 4 9		360 - -	380 - -	414 11 6
(*c*) Contingencies	148 2 9	1475 15 1	150 - -	150 - -	149 4 2
3. Salary grants	870 7 1	870 7 1	870 - -	1310 - -	774 7 11
4. Fixed and result grants	1600 - -	1600 - -	1660 - -	1660 - -	1775 3 -
5. Building, furniture, &c., grants ..	132 - -	132 - -	170 - -	150 - -	42 10 8
6. Inspection—					
(i) Establishment	312 - -		310 - -	310 - -	312 - -
(ii) Contingencies	30 1 2	342 1 2	30 - -	30 - -	32 14 5
7. Miscellaneous—					
(*a*) General gymnasium—					
(i) Establishment	142 - -		140 - -	140 - -	111 9 10
(ii) Contingencies	16 - -	143 6 -	10 - -	10 - -	25 - -
(*b*) General drawing—					
(i) Establishment	180 - -		180 - -	180 - -	171 - -
(ii) Contingencies	12 3 -	192 3 -	20 - -	20 - -	- - -
(*c*) Other items					
Carried forward ..		4763 7 1	4880 - -	5280 - -	4761 2 7

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Statement II.*—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		4763 7 1	4880 - -	5280 - -	4761 2 7
GRANT 2 *(Education)*—cont.					
8. Contributions to Local Boards for—					
(i) Inspection					
(ii) Drawing and gymnastic instruction					
Total, Grant 2 ..		4763 7 1	4880 - -	5280 - -	4761 2 7
GRANT 3 *(Medical Services, Sanitation, &c.)*—					
1. Hospitals and dispensaries—					
(a) Establishment	2710 2 2		2740 - -	2710 - -	2743 6 10 ✓
(b) Medicines and supplies	950 2 11		1300 - -	1300 - -	1401 13 10 ✓
(c) Diet of patients	1222 6 6		1220 - -	1000 - -	1379 2 10 ✓
(d) Sundries and contingencies ..	430 10 7		490 - -	710 - -	473 2 1 ✓
(e) Contibutions to—					
(i) Government					
(ii) Local Boards					
(iii) Other bodies		5313 6 2			
2. (a) Contributions to Provincial Funds for—					
(i) Medical College	329 - -		330 - -	250 - -	246 - - ✓
(ii) Sanitary inspection ..	166 - -		170 - -	150 - -	153 - - ✓
(iii) Medical reserve staff ..	48 - -	543 - -	50 - -	50 - -	54 - - ✓
(b) Contributions to Local Boards, &c., for—					
(i) Medical schools					
(ii) Reserve staff					
&c., &c., &c. ..					
(c) Other contributions					
Carried forward ..		5856 6 2	6300 - -	6170 - -	6450 14 7

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Statement II.*—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1898-99.—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		5856 6 2	6300 - -	6170 - -	6450 14 7
GRANT 3 *(Medical Services, Sanitation, &c.)* —cont.					
3. Vaccination—					
(a) Establishment	252 - -		250 - -	250 - -	252 - - ✓
(b) Contingencies	190 4 11		190 - -	180 - -	299 8 5 ✓
(c) Contributions to Local Boards ..		442 4 11			
4 Registration of births and deaths—					
(a) Establishment	450 12 -		460 - -	450 - -	454 7 6 ✓
(b) Contingencies	40 6 8	491 2 8	50 - -	50 - -	47 4 11 ✓
5. Sanitation—					
(a) Conservancy, road-cleaning and road-watering—					
(i) Establishment	4998 11 6		+210 5490 - -	5210 - -	5338 13 11 ✓
(ii) Other charges † ..	2514 12 11	7513 8 5	4420 - -	3220 - -	3473 5 7 2789 5 7
(b) Private scavenging—					
(i) Establishment ‡	1157 4 1		1560 - -	1160 - -	1122 13 9 ✓
(ii) Other charges §	689 4 1	1846 8 2	10 - -	10 - -	76 10 1 698
(c) Epidemic charges	3180 14 7	3180 14 7	3600 - -	3600 - -	3595 1 7 ✓
(d) Fairs and festivals	2620 3 4	2620 3 4	2610 - -	2610 - -	1392 8 8 ✓
(e) Other sanitary outlay	47 5 9	47 5 9	50 - -	100 - -	41 7 - ✓
Total, Grant 3 ..		21998 6 -	24990 - -	23000 - -	22175 10 - ✓

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† Under this head should be shown such charges as the cost of purchase or hire of carts and purchase and maintenance or hire of bullocks.

‡ When separate establishments are not maintained for scavenging private houses, the proportionate cost of conservancy debitable to this head should be calculated and entered here.

§ This head should include the cost of scavenging carts.

Statement II.*—Expenditure from the Municipal Fund of the Town of Conjeeveram for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..					
GRANT 4 *(Lighting and Miscellaneous Municipal Purposes)*—					
1. Lighting—					
(*a*) Establishment					
(*b*) Contingencies	1885 3 8	1885 3 8	1880 - -	1830 - -	2230 5 -
2. (i) Markets †—					
(*a*) Establishment					
(*b*) Contingencies					
(ii) Slaughter-houses †—					
(*a*) Establishment	35 10 -		40 - -	30 - -	35 12 -
(*b*) Contingencies	35 13 9	71 7 9	40 - -	40 - -	- - -
3. Choultries—					
(*a*) Establishment					
(*b*) Contingencies					
(*c*) Feeding travellers					
4. Travellers' bungalows—					
(*a*) Establishment					
(*b*) Contingencies	17 3 -	17 3 -	20 - -	20 - -	104 - -
5. Avenues—					
(*a*) Establishment	215 8 -		220 - -	210 - -	214 15 -
(*b*) Contingencies		215 8 -	- - -	20 - -	11 15 6
6. Public garden—					
(*a*) Establishment					
(*b*) Contingencies					
7. Survey of land—	9 15 8	9 15 8	10 - -	10 - -	119 1 1
8. Fire—					
(*a*) Establishment					
(*b*) Other charges ‡					
Carried forward ..		2199 6 1	2210 - -	2160 - -	2716 4 7

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† Where establishments are maintained conjointly for markets and slaughter-houses, the share debitable to each head should be separately calculated and entered.

‡ Under this head should appear cost of purchasing or repairing fire-engines, buckets, &c.

Statement II.*—Expenditure from the Municipal Fund of the Town of Conjeeveram for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		2199 6 1	2210 - -	2160 - -	2716 4 7
GRANT 4 *(Lighting and Miscellaneous Municipal Purposes)*—cont.	9 15 8		10	10	119 1 1
9. Pounds—					
(*a*) Establishment					
(*b*) Contingencies					
10. Other charges—					
(i) Work done for private individuals other than private scavenging—					
(*a*) Laying of pipes to private houses					
(*b*) Other purposes	- - -	- - -	- - -	4 - -	2034 3 8
(ii) Rewards for destruction of pigs and dogs	50 - -		50 - -	50 - -	40 - -
(iii) Stationery and printing ..	604 - 6		600 - -	600 - -	244 5 10
(iv) Compensation for lands ..	339 7 6		340 - -	340 - -	- - -
(v) Law charges	68 1 -		80 - -	80 - -	123 9 4
(vi) Charges for numbering carts ..	67 1 6		70 - -	70 - -	69 3 6
(vii) Other items	6 8 1	1135 2 7	110 - -	60 - -	14 4 1
Total, Grant 4 ..		3334 8 8	3460 - -	3360 - -	5241 11 -
GRANT 5 *(Supervision and Management)*—					
1. General Establishment—					
(*a*) Inspection—					
(i) Pay and pensionary contribution of Chairman or Secretary	1192 8 -		1390 - -	1190 - -	1226 2 1
(ii) Conveyance allowance ..	165 - -		170 - -	170 - -	
(*b*) Office establishment	1656 12 8		1650 - -	1650 - -	1630 1 10
(*c*) Contingencies	289 15 4		290 - -	250 - -	289 15 9
(*d*) Collection of Municipal taxes—					
(i) Establishment	537 6 -		550 - -	550 - -	543 - -
(ii) Contingencies	458 11 2	4314 5 2	400 - -	400 - -	983 8 10
Carried forward ..		4314 5 2	4450 - -	4210 - -	4672 12 6

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Statement II.*—Expenditure from the Municipal Fund of the Town of Conjeeveram for the official year 1898-99—*conc.*

	Actuals, 1898-99.		Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads	Totals of Major Heads.			
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		4314 5 2	4650 - -	4620 - -	4672 12 6
Grant 5 *(Supervision and Management)*—cont.					
1. General Establishment—*cont.*					
(*e*) Collection of tolls—					
(i) Establishment					
(ii) Contingencies					
2. (*a*) Contribution for Central office and Audit establishments ..	410 - -		410 - -	410 - -	390 - -
(*b*) Contribution for the salary of the Collector's office Municipal Clerk..		410 - -			
Total, Grant 5 ..		4724 5 2	4860 - -	4620 - -	5062 12 6
Extraordinary and Debt—					
1. Repayment of Debt—					
(*a*) Instalments paid during the year.	2301 1 10		2300 - -	2300 - -	2492 1 9
(*b*) Invested on account of Sinking Fund (par value of securities purchased)					
(*c*) Charges of investment ..		2301 1 10			
2. Interest—					
(*a*) On account of previous years ..					
(*b*) On account of current year ..	5357 14 2	5357 14 2	5360 - -	5360 - -	5226 14 3
3. Advances recoverable—					
(*a*) Permanent	100 - -		- - -	- - -	170 - -
(*b*) Other	10269 13 10	10369 13 10	- - -	- - -	168 12 -
4. Refunds of other than current collections					
5. Discount					
6. Pensions and gratuities	673 - -	673 - -	120 - -	120 - -	- - -
Carried forward ..		18096 - 10	7780 - -	7780 - -	7997 12 -

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of Conjeeveram for the official year 1898-99—*cont.*

	Actuals, 1898-99.		Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		18096 - 10	7780 - -	7780 - -	7997 12 -
Extraordinary and Debt—*cont.*					
7. Investments for purposes other than Sinking Fund—					
(*a*) In Government securities or Savings Bank					
(*b*) In other securities					
Total, Extraordinary and Debt ..		18096 - 10	7780 - -	7780 - -	7997 12 -
Total, Expenditure ..		114028 15 3	58870 - -	117260 - -	127677 2 5
Balances—					
(*a*) Municipal Fund		7163 12 11	7320 - -	7900 - -	65564 12 -
(*b*) Endowments					
(*c*) Water and drainage tax fund ..					
Grand Total ..		121192 12 2	66190 - -	125160 - -	193241 14 5

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Note to Statement II. †

Position of the Municipality of Conjeeveram *on 31st March* 1899.

Liabilities.	Rs.	Assets.		Rs.
Balance of loans	123766-12-5	Municipal balance.	Cash	7163-12-11
Deposits to be adjusted	5526-11-7		Securities	
Other liabilities (in detail)		Deposit balance.	Cash	2026-11-7
			Post office Savings Bank ..	
			Government promissory notes.	2200--
			Landed property	1300--
			Other securities	
		Sinking Fund investments		
		Other investments		
		Funded Capital of endowed institutions—		
		(1) Securities		
		(2) Landed property		
			Total ..	12690-8-6
		Value of premises, &c.		62626-4-8
		Do. of tools and plant		11075-4-11
		Do. of live-stock		
		Do. of furniture		168168-4-7
		Arrears of taxes, &c.		4391-3-1
		Other assets (in detail)		
			Total ..	246261-1-3
		Claims—		
		Advances recoverable—		
		Permanent advances		287-8--
		Advances for works, &c. ..		10289-4-1
			Total ..	10576-12-10
Total	129293-8--			

Vide Paras 36 & 37

† This note should be filled in only when the statement is submitted with reports and not when it accompanies budgets.

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Remetalling a portion of								5½ furlongs were
2	Main Road ———	1500	-	-	-	1354	14	6	remetalled during the year
82	Metalling road leading								
	from Mudumalai to Sirkis								150 yards of mud
	Dumicotta Cart ———	-	-	-	-	79	8	5	road metalled:
3.	Opening a mud								A new mud road
	road ———	-	-	-	-	16	3	11	was opened between
									Attikyam Mada &c
									& Attikyam Sunnadhy &c.
4.	Cutting side Channels								
	to metalled roads	200	-	-	-	202	1	3	Side Channels cut
									to all metalled roads
5.	Opening bye-lanes	100	-	-	-	147	5	2	3 lanes were opened
									on account of Private
									Scavenging in
									Little Conjeevaram.
	Total ..	1800	-	-	-	1800	1	3	
(b)	Buildings								The work was com-
1	Construction of a								pleted before the
2	Cyanide ward ———	10,000	-	-	-	-	-	-	close of the year but
8									the accounts not
									adjusted owing to the
									non-submission of a
									detailed bill from the
									Doner.
2.	Construction of a latrine	400	-	Not Known		-	-	-	These works were
3	—do— a Urinal	130	-			-	-	-	Completed before 31st
									March 99 but pay-
									ment was withheld
									owing to the default of
									the Contractor.
4	Construction of a								This work was under-
	Cart shed ———	-	-	-	-	165	5	-	taken in 1897-98 but not
									completed till the submis-
									sion of the accounts
									owing to the scarcity
									& Stone
5	A Stone ramp to the								A Stone ramp was
	Slaughter house ———	-	-	-	-	14	-	11	constructed for the
									passage of carts.
6	Purchase of dust-								
	bins ———	50	-	-	-	37	14	-	7 Iron (corrugated)
									dust-bins were
									purchased during the
									year.
	Total ..	10,580	-	-	-	217	3	11	

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

PART I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 -9	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1					
2					
3					
	Total ..				
(d)	Water-supply				
1		2,57000	20699 1 9	- - -	
1	Fleming Head water-works compound	-	- - -	2493 2 8	These works were sanctioned in the Extention Scheme sanctioned in G.O. No. 1916 dated 1st September 1897.
2	Service Reservoir	-	- - -	21382 12 5	
3	Extention of pipe line	-	- - -	22798 14 2	
4	Establishment & Contingent charges for the above said works.	-	- - -	1471 15 4	
5	Construction of taps & public fountains	990	- - -	1014 15 8	There were 12 taps & 2 public fountains constructed out of the contribution paid by private individuals.
	Total ..	2,57,990	20699 1 9	49 16 1 2 3	

206992
48146
255138

21-10-9

20699 1-10-9
48146 12-7
255838-7-4

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

PART II.—Repairs.

Num.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(a)	Communications			
1	Patch repairs to Roads			Total mileage of roads, streets, lanes, &c., in the town. 35
2	Cutcha Roads	1500 - -	1525 5 11	
3				Metalled or Gravelled / Unmetalled.
2	Street Repairs	500 - -	550 2 7	11 / 24
3	Repairs to tunnels & Bridges	100 - -	* - - -	Total mileage under maintenance. 35
				Metalled or Gravelled / Unmetalled.
				11 / 24
				* As the bridges & tunnels were repaired last year the amount found subsequently found necessary & the provision utilized for patch repairs & street repairs.
	Total ..	2100 - -	2078 8 6	

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							This amount was utilized for repairing two sheds & Lunga-per-and cart shed-school in the recommendation of the Government department. The work was completed before the Close of the Official year but the full amount was not paid owing to the default of the Contractor.
1	Improvement to Hospital Kitchen	30	-	-	-	-	-	
2	Repairing meat market	250	-	-	120	8	3	
3	Repairing dead house				62	15	6	Slipping of tiles, white washing & painting the were executed to the mortuary attached to the Municipal Hospital.
4	Repairing sheds of Lunga-permanent cart shed-school		-	-	21	11	3	2 sheds were repaired
5	Removing & repairing Latrines	20	-	-	16	14	-	6 latrines were removed to other places & repaired
6	White washing Municipal hospital	100	-	-	-	-	-	The work was completed before the 31st march 33 but payment was withheld owing to the default of the contractor.
7	Pulling down sheds in Big Cutchi market		-	-	10	-	-	One of the sheds attached to the Big cutchi market had to be pulled down as it was in a dilapidated condition.
	Total ..	400	-	-	232	1	4	

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	Repairs to works, Kachcheri Lane	200	-	-	189	6	7	Gravel flooring & masonry repairs were executed to the public fountains & wells as purchased for the maintenance of fountains & machinery.
2	Cleaning Rungasamy Kolam Tank		-	-	9	8	6	Mats &c. were removed.
	Total ..	200	-	-	198	15	1	

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 1.—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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. GENERAL—							
Overseers							
Maistries							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement III.*—*Municipality of* Conjeeveram.

Abstract of Deposits Account for the year 1898-99.

	Rs.	A.	P.		Rs.	A.
Balance brought forward 5940 ..	5940	8	-			
1. Deposits by renters	2140	-	-	1. Credited to Municipal Funds ..	2208	-
2. Deposits by contractors	575	-	-	2. Returned to renters	2023	- 8
3. Deposits as security by municipal servants	100	-	-	3. Returned to contractors	1172	- -
4. Other deposits under the Act or Bye-laws	221	7	5	4. Returned to municipal servants ..	50	- -
5 Deposits by Appellants	15	4	10	5. Paid to other depositors	-	- -
				Total .. 3465	3465	8 8
Total Receipts .. 3052	3051	12	3			
				Balance .. 5527	5526	11 7
Total, including Balance .. 8992	8992	4	3	Total ..	8992	4 3

* This statement is not intended for submission with the budgets but only with the reports. Any portion of the District Boards' share of tolls remaining unpaid at the close of the year should be shown under 4. "Other Deposits under the Act or Bye-laws," but excess payments to District Boards should be debited to Advances Recoverable in Statement II.

NT IV-A.*—*Municipality of* Conjeeveram, Demand, Collection and Balance Statement for the year 1898-99.

(Current.)

Particulars.	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. .	Rs. A P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A P.
1. Tax on arts, &c.	3070 8 -	58 - -	3012 8 -	2749 8 -	- - -	- - -	263 - -
2. Tax on buildings	16967 9 6	18 - -	16949 9 6	15270 13 1	- 5 -		1677 13 5
3. Tax on lands	1969 15 4	- - -	1969 15 4	1277 4 1	- - -	- - -	692 11 3
4. Water ~~and drainage~~ tax on buildings ..	9050 2 10	9 9 7	9040 9 3	8145 - 5	- 8 -	- - -	895 - 10
5. Water and drainage tax on lands ..							
6. Tax on private, menial and domestic male servants						2821	35 2 8 / 2 0 2 / 3 1 3 9 6
7. Tools (gross receipts)	5190 2 5	- - -	5190 2 5	5190 2 5	- - -	- - -	- - -
8. Market rents	1550 7 5	- - -	1550 7 5	1550 7 5	- - -	- - -	- - -
9. Slaughter-house fees	766 6 10	- - -	766 6 10	766 6 10	- - -	- - -	- - -
10. Rent of cart-stands							
11. Private scavenging fees .. .	1569 6 -	- - -	1569 6 -	1300 6 -	- - -	1569 - -	269 - -
12. Tax on vehicles with springs, &c ..	285 - -	- - -	285 - -	271 - -			14 - -
13. Tax on animals	1721 - -	- - -	1721 - -	1706 8 -		- - -	14 8 -
14. Tax on carts, &c.	2546 4 -	- - -	2546 4 -	2525 4 -	- - -	- - -	21 - -
15. Warrant fees	171 8 -	- - -	171 8 -	63 14 -			107 10 -
16. Licenses for miscellaneous objects	1176 8 -	- - -	1176 8 - (a)	1176 8 - (a)			
17 Rent of lands —	130 14 7	- - -	130 14 7	106 6 7 (b)	- - -	- - -	24 8 -
Total ..	46165 12 11	85 9 7	46080 3 4	42099 8 10	1 7 -	- - -	3979 3 6

* Statements IV-A and IV-P should accompany budgets as well as reports.

Statement IV-B.*—Arrears.

Particulars.	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.	4 - -	627 - -	631 - -	555 8 -	21 - -	8 - -	46 8 -	1897-98
2. Tax on buildings	1 2 -	2859 15 -	2860 3 5	2727 2 8	- - -	6 12 -	126 4 9	1896-97 1897-98
3. Tax on lands	15 -	851 13 7	852 12 7	791 12 8	- - -	- - -	60 15 11	
4. Water and drainage tax on buildings.	- - -	1524 10 7	1524 10 7	1452 3 7		39 8	68 13 4	1897-98
5. Water and drainage tax on lands ..								
6. Tax on private, menial and domestic male servants								
7. Tools								
8. Market rents								
9. Slaughter-house fees								
10. Rent of cart-stands								
11. Private scavenging fees	81 9 -	385 4 -	466 13 -	407 5 -	- - -	- - -	59 8 -	1896-97 1897-98
12. Tax on vehicles with springs, &c. ..	- - -	3 - -	3 - -	3 - -	- - -	- - -	- - -	
13. Tax on animals	- - -	9 8 -	9 8 -	9 8 -	- - -	- - -	- - -	
14. Tax on carts, &c.								
15. Warrant fees	- - -	652 10 -	652 10 -	599 8 5	- - -	34 -	49 13 7	1897-98
16. Offensive trades	- - -	6 8 -	6 8 -	6 8 -	- - -	- - -	- - -	
17. Rent of lands	16 8 -	45 - -	61 8 -	61 8 -	- - -	- - -	- - -	
Total ..	104 2 -	6964 7 7	7068 9 7	6614 - 4	21 - -	21 9 8	411 15 7	

* Statements IV-A and IV-B should accompany budgets as well as reports.

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. ..	696	528 - -	27	23 8 -	723	551 8 -	668	573 - -	55	38 8 -	8	8 - -	653	499 - -	7	6 - -	-	- - -
2. Tax on buildings ..	2993	4244 4 2	1232	1589 14 4	4225	5834 2 6	3228	4673 4 10	997	1160 13 8	16	10 5 8	3043	4379 11 10	153	259 2 7	16	24 - 9
3. Tax on lands ..	871	492 - -	-	- - -	871	492 - -	800	471 12 6	71	20 3 6	-	- - -	797	470 9 -	3	1 3 6	-	- - -
4. Water and drainage tax on buildings and lands.																		
5. Tax on vehicles with springs and palanquins.																		
6. Tax on animals ..							4730		1127									
7. Tax on carts, &c. ..	-	- - -	38	61 4 -	38	61 4 -	34	57 12 -	4	9 8 -	-	- - -	31	43 12 -	1	2 12 -	2	- 5 4 -
8 Private Scavenging fees	666	249 12 -	73	27 6 -	739	277 2 -	624	234 - -	115	43 2 -	-	- - -	611	229 2 -	10	3 12 -	3	1 2 -
9 Rent of Lands	2	9 12 -	-	- - -	2	9 12 -	2	9 12 -	-	- - -	-	- - -	2	9 12 -	-	- - -	-	- - -
10 Offensive trades	-	- - -	2	8 - -	2	8 - -	2	8 - -	-	- - -	-	- - -	1	2 - -	1	6 - -	-	- - -
Total ..	5228	5527 2 2	1372	1710 - 4	6600	7233 12 6	5358	5961 9 4	1242	1272 3 2	24	18 5 8	5738	5633 14 10	175	278 14 1	21	30 6 9