Public Works (1897) Department.

G.O., No. 3332-W

DATED 29 Nov 1897

[Despatch Abstract.]

Kumbakonam Municipal Council; Proc; Draft draft reviewing the administration Report for the — for 1896-97, Comptr & S.E. of Cuddalore.

29-11-97

[P.W. 25. 5,000—30-11-96.]

Indexed. 4/12

Public works (1897) Department

Current-No: 1166/

# Government {1897} of Madras.

## LOCAL AND MUNICIPAL.

*Recd.* 23.11. } 1897. *Enclosures*

*Regd.* 23.11. } *Spare copies* 8.

**G.O., No. 2411 M., 2nd November 1897.**

No 3332 W 828.11.97

**NOVEMBER.**

To Commissioner

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30/11/97

**Administration Report.**

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

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. T. S. SIVASWAMI ODAYAR Avargal, Chairman, Municipal Council, Kumbakónam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 12th July 1897, No. 472.

I have the honour to submit my report on the administration of this municipality for the financial year ending 31st March 1897.

I.—Constitution of the Council.

2. *Office of Chairman.*—As stated in paragraph 2 of the administration report of this municipality for 1895–96, I succeeded M.R.Ry. P. Tambiswami Mudaliyar Avargal in the office of Chairman on the 10th April 1896 and have continued in the same. The Revenue Divisional Officer remained in charge till the 13th April 1896 when he delegated his powers to me and my name was published in the *Fort St. George Gazette* on the 2nd June 1896.

3. *Elected Councillors.*—There were ten vacancies in the course of the year under report among the elected councillors. All of them were contested, 77 per cent. of the registered voters having exercised the privilege. Excluding the above there is yet one vacancy in ward No. I which has not been filled up. Government was pleased to sanction the postponement of this election in G.O., Mis. No. 907 M., dated 14th April 1897, for reasons stated in this office letter No. 104, dated 2nd February 1897.

4. *Nominated Councillors.*—Consequent on the resignation of M.R.Ry. P. Tambiswami Mudaliyar Avargal in March 1896, M.R.Ry. V. Ponnuswami Nadar Avargal was appointed.

5. *Meetings.*—The number of meetings convened during the year 1896–97 was forty-nine, of these eight had to be dissolved for want of a quorum. The average attendance of non-officials was 12 $\frac{33}{41}$ and of officials 1 $\frac{1}{41}$.

II.—Receipts.

6. *Tax on Arts (current).*—The demand as assessed by me was Rs. 11,790–8–0 against Rs. 10,579 in 1895–96; Rs. 258 was remitted by the council on appeal and the demand as finally settled was Rs. 11,532–8–0, of which Rs. 7,619 was collected during the year and Rs. 103 was written off as irrecoverable. The balance that remained uncollected on the 31st March 1897 was Rs. 3,810–8–0. As in previous years, this large balance is due to the non-disposal of appeals by the council. There were 391 appeals against my assessment. At thirteen meetings in the course of the year, professional tax appeals were posted for hearing: at seven of them appeals of previous years were disposed of: at three meetings again fifty-three appeals covering a demand of Rs. 549 of the year under report were disposed of, while at two of them no appeals were taken up and the third was dissolved for want of a quorum. It is hoped that before long all the remaining appeals would be finally disposed of by the council.

*Tax on Arts (arrears).*—The total demand was Rs. 1,220. Of this amount Rupees 659–8–0 was collected, Rs. 200–8–0 was remitted and Rs. 173 written off. The balance, viz., Rs. 187, consists of demands on certain companies which have refused payment on the score of their having paid the tax in other municipalities. The major



portion of this amount will have to be written off as the law appears to be in their favour. The matter was before a sub-committee of the council, whose decision has been communicated to this office. The council has yet to decide the question.

7. *Tax on Buildings (current).*—The demand as originally assessed by me was Rs. 19,300–12–0 against Rs. 17,935–3–0 in 1895–96; of this Rs. 17,398–5–0 has been collected. Remissions on account of vacancy amounted to Rs. 4–6–6 and As. 11 written off as irrecoverable. The balance that remained to be collected on the 31st March 1897 was Rs. 1,897–5–6. Since that date Rs. 722–7–0 has been collected. The gross collections would have been much better but for the fact that the collection of this tax had to be begun very late in the year, the question of a general revision not having been finally settled for a long time. I have referred to this circumstance at some length in this office letter No. 429, dated 9th September 1896, *vide* also G.O., Mis. No. 657 M., dated 22nd March 1897.

*Tax on Buildings (arrears).*—The demand under this head was Rs. 382–15–0, of which Rs. 334–14–3 was collected, Rs. 8–11–9 was remitted and Rs. 2–8–6 written off, leaving a balance of Rs. 36–12–6 uncollected at the end of the year.

8. *Tax on Lands (current).*—The demand was Rs. 1,176–6–2. Rs. 4–2–0 was remitted by the council. Of Rs. 1,172–4–2, the demand finally settled, Rupees 1,142–2–8 was collected. There is therefore a balance of Rs. 30–1–6 to be collected.

*Tax on Lands (arrears).*—Out of a total demand of Rs. 168–8–10, Rs. 143–14–8 was collected and Rs. 5–14–0 remitted. A sum of Rs. 18–12–2 is left as balance.

9. *Tolls, gross receipts (current).*—The demand under this head was Rupees 27,084–14–0, a refund of As. 4 had to be granted; the final demand was Rupees 27,084–10–0, of which Rs. 27,048–14–0 was collected within the year and Rupees 35–12–0 after the 31st March 1897. The gross income from tolls for 1896–97 was put down at Rs. 30,000—an extraordinarily high figure—for which the Mahamakham festival was responsible. The actual amount collected is as shown above. The bids at the sale of tolls for the year did not reach the figure put down in the budget and the council kept the levy of tolls under their direct management. Of various causes that contributed to the decrease in income from this source, three are specially noteworthy. The heavy floods in the rivers of this district during 1896 breached several roads leading to Kumbakónam and cart-traffic was rendered impracticable for a time. The Mahamakham festival did not increase the toll revenue as expected. The reason for this was that throughout the district a false rumour was spread that cart-traffic was not at all permitted within the town. Though there was no foundation for this rumour, the mass of the people appear to have believed it and refrained from bringing their conveyances into the town. The third was that fuel merchants did not import into the town from the Trichinopoly district the usual quantity of fuel, casuarina wood having been brought abundantly by rail.

*Tolls (arrears).*—The full amount due, viz., Rs. 1,787–8–0 was collected during the year under report.

10. *Market rents (current).*—The demand under this head was Rs. 3,289–2–4; of this Rs. 250 was remitted by the council on behalf of the lessee of the vegetable market. Of a settled demand of Rs. 3,039–1–4, Rs. 2,960–13–4 was collected and Rs. 78–4–0 remained uncollected. This has since been collected.

11. *Slaughter-house fees.*—The full amount of the lease, viz., Rs. 860, was realized before the close of the year.

12. *Rent of Cart-stands.*—A sum of Rs. 137 was collected from municipal cart-stands specially opened on account of the Mahamakham festival. It may be observed that this is a new source of income so far as this municipality is concerned; but if the suggestion of the Sanitary Commissioner, that the council should acquire a piece of land near the Railway station and open a cart-stand there were acted upon, a permanent and substantial addition to the revenues may be made, and the nuisance caused by hackney carts being left in the streets by the owners for want of suitable cart-stands removed. I intend placing this subject before the council at an early date.

13. *Private Scavenging Fees (current).*—Agreeably to the wishes of Government conveyed in the last paragraph of G.O., No. 1505 M., dated 5th September 1896, the

number of houses served by this agency was increased from 846 on the 31st March 1896 to 1,297 on the 31st March 1897. The demand under this head was Rs. 3,291, of which Rs. 2,713–4–0 was collected, Rs. 4–4–0 was remitted and the balance amounted to Rs. 573–8–0, of which Rs. 406–8–0 has since been collected. The greater part of the balance refers to the fourth quarter of 1896–97, when, owing to the Mahamakham festival, the death of scavengers and various other causes, the fees could not be collected in advance. No pains will be spared to collect the balance and to bring in more houses under the system during the current financial year.

*Private Scavenging Fees (arrears).*—Rs. 7–8–0 was the balance under this head; of this Rs. 5–8–0 was collected and Rs. 2 written off as irrecoverable.

14. *Tax on Vehicles with Springs (current).*—The demand under this head was Rs. 1,758: Rs. 1,678–8–0 was collected during the year and of the balance of Rupees 79–8–0, Rs. 43–8–0 has since been collected.

*Tax on Vehicles with Springs (arrears).*—A sum of Rs. 3 which was the balance last year was collected during the year under review.

15. *Tax on Animals (current).*—The demand under this head was Rs. 2,593: Rs. 2,424–8–0 was collected and of the balance of Rs. 168–8–0, Rs. 77–8–0 has since been collected.

*The arrears* under this head was Rs. 16–8–0, of which Rs. 11 was collected, Re. 1 remitted and a prosecution instituted against the defaulter for Rs. 4–8–0. This prosecution has been thrown out by the Magistrate.

16. *Tax on Carts (current).*—The demand under this head was Rs. 3,069. Rupees 2,883 was collected before the 31st March 1897 and of the balance of Rs. 186, Rs. 72 has since been collected.

17. *Rent of Gardens.*—The full amount of the demand, viz., Rs. 257 was collected during the year itself.

18. *Fishery.*—The demand of Rs. 298 was collected during the year.

19. *Ferry Rents.*—These likewise amounting to Rs. 332 were adjusted from deposits, the year under report being the last according to the lease-deed.

20. *Fees under Act of II of 1888.*—The sum realized under this head is Rs. 50 in excess of the revised estimate, which was Rs. 300, and this is due to the many dramatic and other companies that visited the town during the Mahamakham festival.

21. *Rent of Lands.*—For Rs. 500 expected to be realized under this head in the revised estimate, only Rs. 474–6–4 was collected before the end of the year. Since then, however, Rs. 21–6–8 has been collected.

22. *Rent of Buildings.*—As explained in paragraph 10 (*b*) of the revised estimate for 1896–97, the income of Rs. 18–0–9 under this head is due to the occupation of a portion of the upper story of the store-room by the Tamil Translator to Government for a few months at Rs. 3 per mensem.

23. *Avenue Receipts.*—The amount realized under this head during the year under report was Rs. 1,153–9–9 out of Rs. 2,100 put down in the revised estimate. In paragraph 28 of the budget estimate for 1896–97, my predecessor in office had over-estimated the probable realizations by the sale of the non-fruit-yielding trees in Melakaveri and Kottayur division at Rs. 1,600. The sum actually realized was only Rs. 523–4–9. Some of the trees have yet to be sold and some that were regarded as municipal property have subsequently been found to belong to the Palace estate. Hence the decrease.

24. *Fees from the Travellers' Bungalow.*—A sum of Rs. 69–8–0 in excess of the revised estimate of Rs. 250 was realized during the year. This excess is due to the bungalow having been occupied during the Mahamakham festival by many European gentlemen. The number of gentlemen that halted at the bungalow during the year was 113.

25. *Sale-proceeds of Lands.*—The sale of two lanes sanctioned in G.O., Mis. No. 150 M., dated 1st February 1895, was not conducted during the year under report. Hence no realizations under this head.



26. *Produce of Lands and Gardens.*—The income is slightly in excess of the estimate in the revised budget for 1896–97 on account of the sale of certain trees and plants in the gardens belonging to the council.

27. *Sale-proceeds of old Materials, &c.*—The fall in the income under this head as compared with the revised estimate is due to the fact that the council has now ceased to purchase oil from Madras in tins in deal-wood cases whose sale was giving a good outturn. All the oil required for use is now purchased at the local branch of Messrs. Best & Co.

28. *Sale-proceeds of Night-soil, &c.*—The amount realized under this head is Rs. 361–10–11 against the revised estimate of Rs. 500 and Rs. 568–3–10 realized in 1895–96. I have compared the receipts for a few years and I find that every other year there is an increase. I am led to infer from it that for certain lands manure is required only every alternate year.

29. *Sale-proceeds and Composition fees of Medicines.*—The income under this head was Rs. 430–3–0 or Rs. 30–3–0 in excess of the revised estimate against Rs. 584–6–8 in 1895–96. The system of monthly subscriptions is falling into desuetude and hence the decrease.

30. *Distraint fees.*—Only Rs. 1–10–0 out of a revised estimate of Rs. 20 was realized, because in many cases in which warrants were issued the dues were paid before distraint of property.

31. *License fees.*—Rs. 1,994–13–3 out of an estimate of Rs. 2,000 was collected during the year under review.

32. *Fines under Municipal and other Acts.*—Rs. 1,271–4–3 against the revised estimate of Rs. 2,500 and Rs. 3,289–4–11 in 1895–96 was the income under this head. The decrease has to be attributed to G.O., No. 1460 M., dated 2nd September 1896, requiring that fines under the Towns Nuisances Act should be credited to "Law and Justice" in the first instance and that after adjustment of cost of establishment, the balance alone should be transferred to municipal funds.

33. *Grants and Contributions—(a) Result Grants to Girls' Schools.*—The revised estimate for 1896–97 under this head was Rs. 900. Rs. 713–1–0 was realized, the decrease being due to the low figure at which the assignments are placed for these schools and to the very small sums paid as over-earned grants.

34. *Salary Grants to the Gymnastic Instructors and the Drawing Master.*—Out of Rs. 250 in the revised estimate, Rs. 243–13–9 was realized. Considering the decent pay given to the drawing master attached to this municipality—Rs. 25 per mensem—I think the council will act very advisedly if they will obtain the services of a trained drawing master who will be entitled to a half grant in the place of the present incumbent who earns only a third grant for not having qualified himself as a teacher of technical subjects.

35. *The Mahamakham Festival.*—The estimate under this head underwent considerable alteration since the budget for 1896–97 was submitted. It was originally expected that the local board would contribute Rs. 4,000 towards this object. This body having declined to pay any contribution to this municipality, application was made to Government in this office letter No. 490, dated 15th October 1896, and a contribution of Rs. 10,000 was sanctioned in G.O., No. 1891 M., dated 7th November 1896. The council made a subsequent allotment of Rs. 7,640 towards the same object, out of which credit has been taken in the accompanying statement for Rs. 3,820 making the budget estimate Rs. 13,820 in all. This office letter No. 125, dated 10th February 1897, requesting Government to grant a further contribution of Rs. 3,820 is still awaiting disposal.

36. *Recoveries on account of Services rendered to private individuals*—(ii) *Other Purposes.*—The sum of Rs. 3–12–0 realized under this head was on account of certain private wells cleansed with the aid of the valiant engine kindly lent by the Sanitary Engineer to Government for the Mahamakham festival.

37. *Extraordinary and Debt*—(*a*) *Sale-proceeds of Government Securities.*—It was arranged that the branch dispensary building should be built during the year under report, and for meeting the cost of its construction it was proposed to sell Government promissory notes to the value of Rs. 2,000 out of an investment of Rs. 6,000 on account of the said building. In G.O., Mis. No. 1845 M., dated 30th October 1896, Government refused sanction for its construction, and there was consequently no need to sell the promissory note at all.

38. *Advances*—(ii) *Others.*—These refer to advances made to the Revenue authorities for payment of compensation for lands acquired for the drainage channel. The amount debited to this head was Rs. 13,572–5–3.

Another sum of Rs. 14 advanced to the Divisional officer for a license for storing kerosine-oil was recovered during the year under report. (*Vide* also paragraph 27 of the Administration report for 1895–96.)

39. The total receipts under all heads amounted to Rs. 83,274–7–5, excluding advances, against Rs. 71,678–5–0 in 1895–96, the increase being due to the liberal contribution sanctioned by Government towards the expenses of the Mahamakham festival.

## III.—Expenditure.

40. Grant 1, New Works—*Communications.*—In the budget for 1896–97 Rupees 2,000 was provided for opening a new road and for the construction of a few tunnels. Neither of these works was carried out. The road had to be abandoned at the last moment simply because private negotiations for acquiring the requisite land failed and because funds were required for the Mahamakham festival. However, as shown in statement II-A, a portion of the Swamimalai road and the whole of the Hanumar covil road were new metalled at a cost of Rs. 1,502–14–4. The construction of a road-dam, the widening of one of the roads and the cost of land required for opening a small road in Melakaveri amounted to Rs. 295–2–4, making a total of Rs. 1,798–0–8 under this head.

41. *Buildings.*—A sum of Rs. 11,000 was provided in the budget for this purpose. In accordance with G.O., No. 1891 M., dated 7th November 1896, Rs. 6,000 was transferred to Grant 3, Mahamakham festival. Of the balance of Rs. 5,000, only Rs. 513 was utilised during the year under report. The construction of an open space latrine enclosed by corrugated iron sheets and of 48 huts for the use of the menial conservancy staff was sanctioned by the council towards the close of the last financial year, and though every endeavour was made to finish the works before the 31st March 1897, they were not completed and payments for these works have had to be made during the current year. The construction of sheds for the menial conservancy staff is a step in the right direction as it will minimise the dearth of hands.

42. *Drainage.*—Rs. 2,500 was provided for this purpose [*vide* paragraph 45 (*c*) of the report on the budget for 1896–97]. The Sanitary Board drew up a scheme for the drainage of the Solayappa Mudali street at a cost of Rs. 6,250. In addition to the provision in the budget, an allotment of Rs. 3,750 was sanctioned by Government in G.O., Mis. No. 1015 M., dated 17th June 1896, for this work. The work, however, was not undertaken during the year as the estimates had to undergo certain alterations at the hands of the department of Public Works. For affording some relief, a Vizagapatam filter has been constructed. The revised estimates have since been received and the council have resolved to carry out the work this year. There is an allotment of Rs. 3,000 in the current year's budget for drainage works. The figure Rs. 15,452–4–7 in statement II-A refers to Rs. 13,183–14–7, advances of previous years adjusted during the year under report and to Rs. 2,268–6–0 paid to the Revenue department for compensation for drainage lands and for the construction of a surplus drain in the same period.

43. *Water-supply.*—Rs. 1,000 was provided in the budget for sinking a few wells and for the construction of pavements to existing wells. There was a subsequent allotment of Rs. 1,020 for the same purpose, making the total sum available for the purpose Rs. 2,020. Of this sum, Rs. 901–8–4 was spent during the year on the following works:—



(1) Cast-iron pipes for the inlet to the Madalampet tank.
(2) An out-let to the Kokkotta Rao tank.
(3) A well in Pettai north street.
(4) Two sets of Abyssinian wells with apparatus, &c.
(5) Abutment walls to the outlet to the Mahamakham tank; and
(6) Examination of certain wells by the Sanitary Commissioner and the Sanitary Engineer in connection with the proposed water-supply scheme. More wells would have been sunk but for the Mahamakham festival on which account there was a proposal to have a water-supply scheme. Expenditure upon minor works was thought unnecessary in view thereto.

44. *Repairs—Communications.*—The budget estimate of Rs. 8,000 under this head has been exceeded by Rs. 586–14–6. The road leading to the heart of the town from the railway station was remetalled, not with gravel as usual, but with a harder material known as Aralai, owing to the heavy traffic thereon. This has increased the expenditure on the roads. The road in question, it is hoped, will not require remetalling for a much longer period than if the usual gravel had been used. Some of the more important roads and streets received attention during the year.

45. *Buildings.*—A provision of Rs. 700 was made in the budget for this purpose. Of this amount only Rs. 429–3–10 was actually spent during the year. Almost every building was repaired including the main hospital, the office of the registrar of births and deaths, the travellers' bungalow, all the masonry latrines, the municipal office premises and all the toll-sheds; but payments have had to be made for these works only after the 31st March 1897, owing to the incomplete condition in which the repairs had been executed, which latter circumstance is due to the Mahamakham festival.

46. *Drainage.*—Of Rs. 1,000 set apart for this purpose in the budget, only Rs. 25–6–8 was spent during the year. Neither the Ullur channel nor the channels belonging to the drainage system were repaired. The presence of water in these till a short time before March last prevented the works being put in hand. But some of the branch drainage channels are now receiving attention.

47. *Water-supply.*—Two important repairs undertaken during the year were (1) the cleansing of the Pottamarai tank, and (2) of the Mahamakham tank. The work done in the latter tank should have been an appropriate charge on the Mahamakham funds and representations were made to the Collector on this point through the additional Deputy Collector on Mahamakham duty. The greater portion of the silt in this tank was removed before the festival, not solely with the aid of the municipal grant therefor, amply supplemented by private contributions both in the shape of labour and of money. The council will have to pay something more on account of this tank, both to the railway company to whom a sum of Rs. 1,399–12–6 has been advanced for laying a tramway for the removal of silt, and to certain contractors who were engaged in conveying the tramway materials to the railway station.

The other tank that was repaired during the year under report was the Pottamarai tank. Bills to the value of Rs. 947–12–9 have been passed by the council in regard to this tank. Other bills amounting to Rs. 2,450, which is still held as an advance, have yet to receive the sanction of the council. The estimates for both the works have been scrutinized and approved by the Sanitary Board. [*Vide* also paragraphs 17 (*d*) and 12 of the report on the revised estimate for 1896–97.] The other items of expenditure under this head are too unimportant to require explanation.

48 The cost of the *establishment* under this head is very nearly the same as that put down in the revised estimate.

49. *Contingencies.*—The expenditure under this head has slightly exceeded the provision in the revised estimate owing to the purchase of a number of instruments for the pump engine when it was working at the Pottamarai and Mahamakham tanks.

50. The other items under Grant 1 call for no remarks, as the budget provision has nearly been spent, except under tools and plant in which only half the amounts provided in the budget was spent during the year.

51. GRANT 2, EDUCATION—*Sessional Schools.*—The sum of Rs. 120 provided for this purpose was not utilized by the department.

52. *Municipal Schools—On the Salary-result System—Fixed Payments.*—The revised estimate under this head was Rs. 2,670, of which Rs. 2,589–11–11 was utilized. The balance of about Rs. 80 is due to stoppages on account of absence, &c.

53. *Result Grants.*—As the masters of boys' schools alone were allowed grants, Rs. 165–0–2 was spent against a budget provision of Rs. 480.

54. The provision in the budget has been exceeded by Rs. 10 which was met from savings in other heads under this grant.

55. The contingent charges of the office of the inspecting schoolmaster of this municipality have increased in consequence of the increase of correspondence with the department. A provision of Rs. 20 per annum is not enough. The increase of Rs. 3–10–1 may be admitted in the accounts of the year.

56. Out of Rs. 200 provided for grants for building and furniture, only Rs. 120 was ordered to be spent.

57. The total expenditure under Grant 2 was Rs. 8,005–11–4 against Rupees 7,434–7–1 in 1895–96. The council maintained during the year under their direct management, (1) a boys' school for silk-weavers, (2) one for Muhammadan boys, (3) one for Panchama boys, (4) a night school for artisans, and (5) a night school for silk-weavers. The night school for artisans was closed in December 1896 on the recommendation of the Assistant Inspector of Schools whose inspection for examination of the school disclosed culpable neglect on the part of the teacher in charge. The boys' schools maintained by the council suffered both in number and efficiency during the year. While the percentage of passes in all the municipal schools in 1895–96 was 78, in 1896–97 it was only 56. The decline is due in a great measure to the reduction of staff in three of the schools for boys in the budget for 1896–97. The boys' school for silk-weavers has during the current financial year been given another teacher and the two night schools have been amalgamated. The number of girls' schools continued to be the same as in previous years, the one for silk-weavers having, as usual, cut a poor figure at inspection. The other girls' schools did fairly well at the examination. The council take this opportunity of bringing to the notice of Government the inadequacy of the assignment made to each of the girls' schools as compared with the net cost, and request that the department of Education may be more liberal in the matter. Among aided schools, there has been an increase, both in the number of scholars and of schools, which is a satisfactory feature. The proportion of passes at examinations has been almost the same as in the previous year. On the whole, the progress made in primary education in the town may be considered fairly satisfactory.

58. GRANT 3, HOSPITALS AND DISPENSARIES.—The short expenditure under Establishment is due to the appointment of a second-class hospital assistant in the place of a first-class man who died during the year. Under Medicines and Supplies, again the full amount was not spent as the cost of European medicines supplied by Messrs. Burgoyne, Burbidges & Co. was paid only during the current financial year. There has, however, been an increase in the cost of dieting in-patients brought about by the Mahamakham festival. From the concise report of the civil apothecary, it will be seen that good work is being turned out by the main hospital and the branch dispensary. The latter institution has yet to be provided with a local habitation. It is hoped that the provision therefor in the current year's budget will be utilized and the dispensary at least ready for occupation. The accommodation in the present rented building is very limited and large numbers of people resorting to it are obliged to stand in the sun or rain before their wants are attended to. The council now command the services of two midwives and yet the number of cases attended by them cannot be considered satisfactory.

59. *Contribution to Local Boards for Reserve staff.*—The excess of Rs. 15–1–6 over the budget allotment of Rs. 40 under this head is due to the payment of arrears claimed by the district board.



60. *Vaccination.*—The short expenditure under contingencies is due to the opening of a central vaccine depôt at Tanjore which supplies lymph at a much cheaper rate than that formerly supplied by the Tanjore Municipal Council. At the same time, it has to be observed that the new lymph has increased the number of unsuccessful operations and the District Medical and Sanitary Officer says that the lymph gets out of order from circumstances beyond the control of those in charge of the vaccine depôt. Towards the close of the last year, lymph was obtained from Madras too, and notwithstanding all endeavours to secure better results than the previous year, the number of operations was 1,940 against 1,951 in 1895–96. It is to be hoped that the quality of the lymph would improve as also the quantity of work turned out by the vaccinators who have throughout been working satisfactorily.

61. *Registration of Births and Deaths.*—The number of births registered during the year was 1,722 against 1,824 in 1895–96. The number of deaths was 2,066 against 1,711 during 1895–96; the increase is due to the prevalence of cholera in the town from November 1896 to April 1897 during which 417 died of the epidemic. Considering the period for which the epidemic prevailed in the town and considering the vast crowds that assembled on account of the Mahamakham festival, it is matter for congratulation that there were not more deaths, which again is due to the strict observance of the cholera rules promulgated by Government. It may be added that in 1893–94 there were 728 deaths from cholera though the period of prevalence was nearly the same.

62. *Conservancy, Road-cleaning and Road-watering.*—Nearly the whole of the provision in the revised estimate was utilized under the various items belonging to this head. Charges on account of epidemics have exceeded the provision in the revised estimate by Rs. 114–9–11. The excess is due in part to the elaborate establishment maintained on account of cholera and that maintained on account of the bubonic plague.

63. *The Mahamakham Festival.*—Detailed reports of the manner in which this festival was conducted have already been submitted by the various officers who were in charge of the same. The arrangements made were commensurate with the importance of the occasion, and all things considered they were satisfactory. The estimate for this purpose including subsequent allotments was Rs. 27,640. The net expenditure according to the accounts of this office was Rs. 20,925–9–0 and this figure does not include the pay of the Additional Deputy Collector and of the Commissioned Medical officer which has yet to be determined by the Accountant-General. While the estimate of Rs. 27,640 includes the cost of cleansing the Mahamakham tank, the expenditure does not include this item as observed in paragraph 26 (*d*) (i) *supra*. There may be some slight difference between the figure given here and those given by the Additional Deputy Collector, as in the latter case certain items have been omitted as not having come directly under his cognizance.

64. GRANT 4, LIGHTING AND MISCELLANEOUS PURPOSES.—Twenty masalchis were working this year as in previous years. The number of lights rose from 554 on the 31st March 1896 to 586 on the same date in 1897. Under contingencies, there has been a considerable diminution in expenditure due in the main to cheap kerosine-oil.

65. *Markets.*—The short expenditure under Establishment and Contingencies is due, in the former case, to the non-entertainment of the watchman from the 1st April 1896, and in the latter case to the non-payment of rent to the vegetable market premises for about three months.

66. *Slaughter-house.*—The post of fee collector on Rs. 7 per mensem was abolished as the collection of fees has been leased out and the sweeper alone continues. Hence the short expenditure on establishment. The increase under contingencies has been brought about by the council having had to pay for a large quantity of tickets printed previous to April 1896, on the supposition that the collection of fees would continue to be managed by the council direct.

67. *Travellers' Bungalow.*—The cost of establishment has continued the same, but under contingencies, the expenditure is less than the amount provided in the revised estimate. The premises have been thoroughly renovated and some additional furniture supplied, in accordance with the suggestions made by the gentlemen who had halted at the place.

68. *Avenues.*—The proposal to plant cocoanut trees in the Melakaveri' and the Hanumar covil road was not carried out during the year under report, and hence the provision in the budget was not utilized. No additions were made to the trees and plants that were in existence in the previous year.

69. *Other Charges.*—Under "Printing," the provision in the revised estimate has been exceeded by Rs. 22–14–7, which may be admitted into the year's accounts.

70. Grant 5, General Establishment—*Inspection.*—The short expenditure under "Inspection" is due to the office of Chairman not having been gazetted for the first two months of the year under report.

71. *Purchase of Account books.*—The provision in the revised estimate has been exceeded by Rs. 68–10–6. The V.N. Jubilee Press bill was in excess of the expected amount, and hence the increase.

72. *Contribution to the Central Office.*—This was increased from Rs. 430 to Rs. 540 in accordance with paragraph 2 of G.O., No. 715 M., dated 27th March 1897.

73. *Advances recoverable.*—The figure Rs. 4,794–6–1 refers to advances made during the year under report and remaining unadjusted, and is made up of the following items :—

| | Rs. | A. | P. |
|---|---|---|---|
| (i) Advances on account of the Pottamarai tank .. .. | 2,450 | 0 | 0 |
| (ii) Advances made to the South Indian Railway Company for laying a tramway .. .. .. .. .. .. | 1,399 | 12 | 6 |
| (iii) Advances made to contractors for carrying out repairs to municipal buildings, &c. .. .. .. .. .. | 744 | 9 | 7 |
| (iv) Advances made to the civil apothecary for cholera purposes. | 200 | 0 | 0 |

The third item should not have found a place in the accounts but for the exceptional circumstances in which the contractors were placed on account of the Mahamakham festival.

## IV.—Closing Balance.

74. The closing balance according to the treasury pass-book was Rs. 14,523–6–1 ; according to this office accounts the balance was Rs. 14,899–2–7 ; the difference of Rs. 375–12–6 between the two figures has arisen in the following manner : non-adjustment of Rs. 496–11–0 transferred to "Law and Justice" from magisterial fines by the Accountant-General ; Rs. 10 under receipts adjusted by the Treasury Deputy Collector and not included in this office accounts for 1896–97 ; Rs. 111–8–0, the amount of two uncashed cheques issued on the 31st March 1897 ; and As. 9–6 cash balance in the office on 31st March 1897. Deposits cover Rs. 5,605–11–0. The net balance to the credit of the municipality on the last day of March 1897 was Rs. 9,293–7–7.

75. General Remarks—(*a*) *Revenues and their collection.*—Exclusive of Rupees 10,000 contributed by Government towards the Mahamakham festival, the collections of the year under report amounted to Rs. 73,274–7–5 ; the correct figure of the opening balance was Rs. 26,718–5–8. The council had during the year Rupees 1,09,992–13–1 at their disposal. Nearly a fifth of this amount was spent on the Mahamakham festival alone ; the public works consumed about a third ; education less than a twelfth ; hospitals, vaccination, registration and conservancy nearly a third ; Grant 4 about one-eighteenth ; and the office a fourteenth of the entire receipts.

(*b*) The major portion of the expenditure belongs very naturally to (1) Public Works, and (2) *Conservancy*. In spite of this large outlay, the health of the town has not been what it ought to be. There is a large conservancy establishment which does its work fairly well. The mere entertainment of establishments cannot effect the cure which this town sadly needs. There are within the town hollows which allow the water to stagnate and fester in them and vitiate the entire atmosphere. These have to be filled up to render the neighbourhood habitable. The earth roads received a fair amount of attention during the year, and the metalled roads likewise. Many minor works of a sanitary nature have had to be abandoned on account of the Mahamakham festival, to which every available rupee had to be devoted. The concise report of the civil apothecary gives a fair account of the health of the population during



the year under report. The staff employed on cholera did its work satisfactorily, and Mr. J. W. Wright, the Civil Apothecary, deserves praise for the efficient manner in which he supervised its operations.

76. The budget for the year was sanctioned in G.O., No. 330 M., dated 25th February 1896.

77. The accounts of the year are being audited.

78. This report was passed by the council on the 3rd day of July 1897.

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Enclosure.

Concise Annual Medical Report of the Municipal Hospital and Branch Dispensary, Kumbakónam.

*I. Public Health.*—The public health of the town has not been good on the whole. Malarial fevers prevailed both in the town and adjacent villages, particularly in the latter. In the hot months during the early part of the year, measles and mumps also prevailed. Owing to excessive damp arising from the monsoon rains being crowded into a short space of time, dysentery was prevalent and was soon followed by cholera in an epidemic form, which appeared on the 5th November 1896. One of the early cases was imported, but no connection could be traced between this and the subsequent ones. The epidemic gradually spread and soon became general, all parts of the town being affected almost equally. The epidemic is clearly traceable to the use of the polluted water of the rivers and irrigation channels for drinking and domestic purposes. On the first appearance of cholera, a special staff as laid down in G.O., No. 1536 M., dated 9th September 1896, was appointed, and all the necessary measures to prevent the spread of the disease were carefully carried out. The epidemic of cholera was beginning to abate, when the great Mahamakham festival was held in the month of February. This brought out large number of pilgrims into the town with the result of an increase in the epidemic, many cases during this time being clearly imported from the out-lying villages. The most important day of the festival was the 17th February, but for about ten days before that period and for ten days after it, the town was greatly overcrowded. Special sanitary measures were taken to meet the requirements of this period ; and considering the immense crowds present and the results of overcrowding, the health of the town, except for the cholera epidemic, came through the ordeal exceedingly well.

*II. Vital Statistics.*—The total number of births registered in the municipality during the year under review was 1,722—864 males and 858 females—giving a percentage of 31·70 per mille ; the number of deaths registered was 2,066, giving a percentage of 38·04 per mille, as compared with 1,824 births with a percentage of 33·58, and 1,711 deaths with a percentage of 31·69 during the previous year.

The tabular statement given below shows the deaths which occurred from various diseases in the municipality during the year :—

| Diseases. | Deaths. | Total. |
|---|---|---|
| Cholera .. .. .. .. .. .. | 417 | 2,066 |
| Small-pox .. .. .. .. .. .. | .. | |
| Fevers .. .. .. .. .. .. | 359 | |
| Bowel-complaints .. .. .. .. .. | 250 | |
| Violence and accidents .. .. .. .. | 14 | |
| Other causes .. .. .. .. .. | 1,026 | |

*III. Sanitation.*—The sanitary state of the town is unsatisfactory, the present urgent needs being thorough and efficient street drainage and an improved and adequate supply of water for domestic purposes. Owing to the low level of the town, the soil is, in a great measure, water-logged ; this is mitigated, to some extent, by the large drainage channel which runs through the town. All the existing drains and cesspools, and the backyards of a large number of houses, are in a very bad condition, and nothing has been done to improve them. A masonry filter (Vizianagram pattern) is now working with excellent results at the cesspools in Sholayappa Mudaly street, which have long been a nuisance.

The conservancy staff consists of two certificated sanitary inspectors,—one on Rs. 35 and one on Rs. 25,—7 nuisance inspectors with salaries ranging from Rs. 15 to 20, 9 peons on Rs. 6 per mensem each, 35 sweepers each on Rs. 6 per mensem, 25 toties each on Rs. 6 per mensem, 33 rubbish carts and 19 night-soil carts. There are 423 dust-bins, 21 masonry latrines and 3 corrugated zinc latrines ; the 13 zinc urinals which were in existence not being found useful were removed. The latrines are freely used, but many of the masonry ones are too small and require to be enlarged ; their number also should be increased. A large number of the masonry dust-bins are in bad repair and should be re-built, or should have zinc dust-bins in their places.

The private scavengering service is not availed of for the large majority of private houses. The rubbish is deposited in the depôts to the north and east of the town, the night-soil being buried in trenches in the same places. The amount realized from sale of rubbish during the year was Rs. 361-10-11.

Suggestions for improvement of cesspools and backyards of the houses and other sanitary defects have been made to the municipal authorities, with the result that increased action is being taken regarding these measures.

The water-supply of the town is very unsatisfactory. More public wells are required. No street drainage exists, the result being cesspools in almost every backyard and, in some instances, on the road sides; these are not attended to as they should be. The working of the slaughter-house is satisfactory, except as regards the disposal of the washings which can be improved. The markets are very poor specimens and require attention. The roads, streets and lanes are in fairly good order.

*IV. Vaccination.*—The total number of cases vaccinated during the year by the medical staff and the two municipal vaccinators was 1,940 with the following results: successful 1,614, unsuccessful 323, unknown 3. The number vaccinated below one year of age was 1,101, the results being successful 922, unsuccessful 178, unknown 1.

*V. Hospital and Dispensary.*—(*a*) The main hospital buildings are in good repair, except the verandah around the main building which leaks very much during the rains and is a source of much discomfort to the patients. The branch dispensary is still located in a rented building quite unsuited to the purposes of a dispensary; nothing has been done to erect the new building which has been in contemplation for the past few years.

(*b*) The furniture and fittings are in good order, a few more iron cots and teapoys are required, as also some shelves for keeping linen and records.

(*c*) The accommodation for ordinary diseases is sufficient. The out-patient dispensary attached to the hospital is insufficient, and does not provide for the separate treatment of sexes which is very necessary. The linen room is badly ventilated, and is very small; it requires to be enlarged. The want of a proper operation room is much felt. These deficiencies have been remarked on by the Surgeon-General with the Government of Madras during his inspection in 1894, but no funds were allotted for carrying out the necessary improvements. No provision is made for the separate treatment of female venereal patients as required in G.O., No. 1297 M., dated 4th October 1889. The accommodation provided for Brahmin patients is insufficient, only four beds being available; early steps should be taken to increase it, as large numbers of this community resort for treatment, and many from out-lying villages are put to much inconvenience for want of accommodation. A separate kitchen for high caste patients dieting themselves is also much wanted. Separate accommodation for one male and one female patient should be provided for contagious diseases. The buildings were whitewashed and repaired during the year.

(*d*) The hospital and branch dispensary were inspected by the District Medical and Sanitary Officer in December 1896.

(*e*) No recoveries were made from paying patients, those who could afford it dieting themselves. The receipts from the sale of medicines for the year were Rs. 430-3-0.

(*f*) The attendance of patients is shown in tabular form as below compared with two previous years:—

| — | 1894-95. | | 1895-96. | | 1896-97. | |
|---|---|---|---|---|---|---|
| | Total treated. | Average daily sick. | Total treated. | Average daily sick. | Total treated. | Average daily sick. |
| In-patients .. .. .. .. | 939 | 45·47 | 989 | 47·45 | 983 | 45·58 |
| Out-patients .. .. .. .. | 25,908 | 220·40 | 28,175 | 242·69 | 31,242 | 257·12 |
| Total .. | 26,847 | 265·87 | 29,164 | 290·14 | 32,225 | 302·70 |

There has been a large increase in the number of admissions and average daily sick of out-patients for the year, due in great part to the unhealthiness of the town and surrounding villages and in a measure to the influx of a greater number of pilgrims and visitors; there is hardly any variation in the attendance of in-patients.

(*g*) The most prevalent diseases were malarial fevers, cholera, rheumatic affections, skin diseases, eye diseases, ear diseases, injuries, diseases of the digestive system. The number of deaths among in-patients was 63.

(*h*) The total number of operations performed during the year was 3,153 with the following results: cured 2,885, relieved 220, discharged otherwise 2, died 3, remaining 43.

(*i*) The establishment is sufficient and fairly efficient; another toty and a waterman are required.



(*j*) There are two midwifes employed—one attached to the main hospital and one since June 1896 to the branch dispensary. The midwife attached to the main hospital conducted 114 cases of labour during the year under review as compared with 129 in the previous year. The midwife attached to the branch dispensary conducted 62 cases since 24th June 1896.

The decrease in the number attended by the first as compared with the previous year is due to the working of a second midwife in the town.

(*k*) There is no separate institution for the treatment of female patients.

KUMBAKÓNAM,
*14th April* 1897.

(Signed) J. W. WRIGHT,
*Civil Apothecary.*

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No. 1547.

Forwarded.

It is high time that the municipal council grappled with the pressing need of the town for a pure and efficient water-supply. Kumbakónam has of late been seldom free from cholera, and from this source it becomes disseminated throughout the district.

The needful repairs to the hospital and the provision of a proper operating room ought not to be longer deferred.

(Signed) W. A. LEE, Surgn.-Lt.-Col.,
*District Medical and Sanitary Officer.*

*4th June* 1897.

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Dis. No. 1912-Rev.

Forwarded.

2. With the exception of the road from the post office to the railway station alluded to in paragraph 44, the condition of the roads has, in my opinion, deteriorated during the year under report and is at present by no means what it ought to be.

(Signed) W. B. AYLING,
*Ag. Sub-Collector.*

*16th July* 1897.

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Endt. on P.R. No. 558.

Forwarded.

2. The collection of municipal revenues was good. The statement of coercive processes (appendix A to statements IV-A and IV-B) shows that the executive had not the necessity to issue processes in many cases.

3. Owing to the Mahamakham festival, which occurred in February 1897, the municipal council had to incur a large outlay; and this necessitated postponement of several works under Grant 1. A detailed report on the arrangements made during the festival, together with an account of expenditure incurred, was submitted to Government in this office No. 1870-Rev., dated 14th April 1897, and No. 2681-Eng., dated 14th April 1897.

4. From the Medical Officer's concise report, it appears that certain improvements to the hospital buildings are necessary, and it is hoped that the council will see its way to provide for them in the current year.

5. *Paragraph* 13, *Private Scavenging.*—This has made steady progress, the number of houses served having increased from 846 to 1,297, though the Chairman did not succeed in collecting the fees entirely in advance.

6. *Paragraph* 60, *Vaccination.*—For some reason or other the glycerine paste supplied from the Tanjore depôt has not proved very successful in this and other municipalities, as well as in the district, and it is a matter which will engage the attention of the District Medical and Sanitary Officer to see if the defects can be remedied.

TANJORE,
*29th July* 1897.

(Signed) J. ANDREW,
*Ag. Collector*

ORDER—No. 2411 M., dated 2nd November 1897.

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

| | Actuals, 1895–96. | Budget estimate, 1896–97. | Revised estimate, 1896–97. | Actuals, 1896–97. |
|---|---|---|---|---|
| *Receipts.* | | | | |
| | Rs. | Rs. | Rs. | Rs. |
| Balance brought forward | 27,411 | 20,230 | 26,720 | 26,718 |
| Tax on Arts | 9,856 | 10,000 | 10,800 | 8,279 |
| ,, Buildings and Lands | 19,122 | 20,250 | 20,250 | 19,019 |
| ,, Vehicles and Animals | 4,212 | 4,000 | 4,150 | 4,117 |
| ,, Carts | 2,838 | 2,700 | 2,800 | 2,893 |
| Tolls | 17,120 | 20,000 | 20,000 | 19,988 |
| Realizations under Special Acts | 722 | 630 | 630 | 682 |
| Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. | 1,718 | 3,260 | 3,120 | 2,202 |
| Conservancy Receipts | 568 | 500 | 500 | 362 |
| Fees and Revenue from Medical Institutions | 685 | 580 | 580 | 598 |
| Income from Markets and Slaughter-houses | 3,220 | 3,500 | 4,140 | 3,821 |
| License Fees | 2,238 | 2,000 | 2,200 | 1,995 |
| Other Fees | 24 | 40 | 50 | 158 |
| Fines under Municipal and other Acts | 3,289 | 2,500 | 2,500 | 1,271 |
| Interest on Investments and Premium on Loans | 908 | 840 | 910 | 908 |
| Grants and Contributions from Government | 1,057 | 15,200 | 11,150 | 10,957 |
| ,, ,, Local Boards | 2,000 | 2,000 | 2,000 | 2,000 |
| ,, ,, other Bodies | .. | .. | 1,000 | .. |
| Recoveries for Services to Private Individuals | 1,789 | 2,000 | 3,000 | 2,722 |
| Miscellaneous | 311 | 360 | 370 | 350 |
| Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund | .. | .. | .. | .. |
| Advances Recovered | 486 | 2,000 | 13,000 | 13,586 |
| Total .. | 99,574 | 1,12,590 | 1,30,470 | 1,22,626 |
| *Charges.* | | | | |
| GRANT 1— | | | | |
| New Works— | | | | |
| Communications | 4,885 | 3,690 | 3,360 | 1,798 |
| Buildings | 1,448 | 5,000 | 1,000 | 513 |
| Drainage | 1,566 | 12,810 | 17,920 | 15,452 |
| Water-supply | 1,409 | 2,020 | 2,000 | 902 |
| Repairs— | 8,116 | 8,000 | 8,000 | 8,587 |
| Communications | 830 | 700 | 1,500 | 429 |
| Buildings | 858 | 1,140 | 890 | 212 |
| Drainage | 343 | 5,140 | 6,530 | 3,299 |
| Water-supply | 585 | 1,040 | 1,040 | 1,030 |
| Establishment | 112 | 100 | 150 | 41 |
| Tools and Plant and other Stores | 784 | .. | .. | .. |
| Contributions for Public Works | .. | .. | .. | .. |
| Total .. | 20,936 | 39,640 | 42,390 | 32,263 |
| GRANT 2— | | | | |
| Training Schools | .. | 120 | 120 | .. |
| Municipal Schools— | 3,428 | 4,020 | 3,990 | 3,549 |
| On the Salary-result System | 2,705 | 3,000 | 3,000 | 3,010 |
| Result Grants | .. | 200 | 200 | 120 |
| Building and Furniture Grants | 445 | 440 | 440 | 444 |
| Inspection | 856 | 980 | 980 | 883 |
| Miscellaneous | .. | .. | .. | .. |
| Total .. | 7,434 | 8,760 | 8,730 | 8,006 |
| GRANT 3— | | | | |
| Hospitals and Dispensaries | 7,518 | 8,300 | 8,380 | 7,480 |
| Contributions | 604 | 590 | 600 | 585 |
| Vaccination | 784 | 820 | 820 | 758 |
| Registration of Births and Deaths | 413 | 410 | 400 | 386 |
| Conservancy, Road-cleaning and Road-watering | 18,070 | 50,190 | 42,920 | 42,320 |
| Total .. | 27,389 | 60,310 | 53,070 | 51,529 |
| GRANT 4— | | | | |
| Lighting | 4,579 | 5,540 | 4,940 | 3,947 |
| Markets and Slaughter-houses | 323 | 420 | 410 | 345 |
| Travellers' Bungalows | 115 | 130 | 210 | 170 |
| Avenues | 722 | 920 | 920 | 697 |
| Public Garden, Survey of Land, Fire and other Charges | 815 | 690 | 740 | 555 |
| Total .. | 6,554 | 7,700 | 7,220 | 5,714 |



| | Actuals, 1895–96. | Budget estimate, 1896–97. | Revised estimate, 1896–97. | Actuals, 1896–97. |
|---|---|---|---|---|
| *Charges*—cont. | Rs. | Rs. | Rs. | Rs. |
| GRANT 5— | | | | |
| Supervision and Management | 4,965 | 7,570 | 7,710 | 7,364 |
| Repayment of Debt | 2,069 | 2,130 | 2,160 | 2,138 |
| Interest on Loan | 2,545 | 2,480 | 2,450 | 2,475 |
| Advances Recoverable | 412 | .. | .. | 4,794 |
| Refunds | .. | .. | 10 | 2 |
| Pensions and Gratuities | 540 | .. | .. | .. |
| Balance | 26,730 | — 16,000 | 6,730 | 8,341 |
| Total .. | 99,574 | 1,12,590 | 1,30,470 | 1,22,626 |

2. The number of meetings held by the municipal council was 41 against 30 in 1895–96 and 8 others were adjourned for want of a quorum against 10 in that year. The average attendance of the non-official members improved and was fair, but the officials again attended irregularly. The Collector will call the attention of the latter to G.O., No. 859 M., dated 10th April 1897. Ten seats were filled by election during the year and all of them were contested, 78·1 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) Deducting the opening balance and the special provincial grant of Rs. 10,000 on account of the Mahamakham festival, the total receipts of the year from taxation and other sources amounted to Rs. 85,908 against Rs. 72,163 in 1895–96. Under the tax on arts and professions, the net current demand increased by Rs. 1,510, the average incidence also rising from Rs. 3–6–5 to Rs. 4–0–8. Owing to a partial revision of the registers during the year, the demand under the tax on buildings also advanced, being Rs. 19,301 against Rs. 17,935 in the previous year, while under the land-tax it declined by Rs. 165, for which no explanation has been offered.

(2) The current collections under the tax on lands improved and were good, but under the arts tax they declined, being only 66 per cent. of the demand—a result discreditable to the administration of the council, the more especially as it appears from paragraph 6 of the Chairman's report that the large balance was mainly due to the neglect of the municipal council to dispose of appeals from the assessments. If such neglect should recur it will be a matter for the consideration of Government whether it should not appoint a special officer to carry out the work. The current collections under the house-tax also fell off, of which an explanation is given in paragraph 7 of the report. The arrear realizations under these three heads of taxation were not so good as they should have been. In the case of the arts tax, nearly one-third of the demand was written off as irrecoverable. The outstanding balances should be adjusted so far as possible within the current year.

(3) There was an increase in the income from tolls and markets, avenue receipts and grants from Government, which, in the case of the first, is ascribed to higher bids at the auction sale. On the other hand the sale-proceeds of night-soil, license fees and fines showed a decline which, in the case of the last, is due to the orders issued in 1896 regarding the credit to this head of the balance shown after adjusting the cost of the establishment of the bench of magistrates. A sum of Rs. 137 was for the first time realized from the rent of cart-stands. The decision of the council on the question of opening a permanent cart-stand, referred to in paragraph 12, should be reported to Government.

(4) The number of houses served by the private scavenging agency again rose considerably, being 1,297 against 846 in the previous year and 487 in 1894–95. The receipts from this source also advanced from Rs. 1,789 to Rs. 2,719 and the cost of the service was more than covered by the receipts. The progress made in extending the service is gratifying, but there is still ample room for further expansion, seeing that the system is now adopted by only 11·4 per cent. of the number of houses assessed to the tax on buildings and that the backyards of a large number of houses

are stated by the medical officer to be in a very bad condition. As the service is not intended to be a source of pecuniary profit to the municipality, any surplus accruing from its working should be devoted to its improvement.

4. *Expenditure*—(1) *Public Works.*—The expenditure under this head amounted to Rs. 32,263 against the budget allotment of Rs. 39,640. This short outlay is, however, ascribed to the large expenditure incurred in connection with the Mahamakham festival held in February 1897, which necessitated the postponement of several of the public works budgeted for, and to the fact that the plans and estimates for the Solayappa Mudali drainage scheme were not ready during the year. A sum of Rs. 15,452 was, however, paid in adjustment of the accounts in connection with the drainage scheme lately completed. The total outlay on communications was Rupees 10,385 or 58·7 per cent. of the net municipal income from tolls; but the condition of the town roads is reported by the Sub-Collector in charge of the division to have been, with one exception, generally unsatisfactory. Early steps should be taken to improve these, increasing, if necessary, the allotment for the purpose.

(2) *Education.*—The net expenditure on education amounted to Rs. 7,049 or 13 per cent. of the receipts from taxation and of this sum all but Rs. 583 was devoted to primary education. As in the previous year, the municipal council maintained for girls a secondary school and three primary schools, and for boys, five primary schools on the salary-result system. One of the latter was, however, closed in December 1896. The council continued to aid with result grants two secondary schools and forty primary schools or one more than in 1895–96. The attendance at the municipal schools again declined, being 551 against 681 in the previous year and 792 in 1894–95, the decrease being most marked in the case of the girls' schools which had on their rolls on the 31st March 392 pupils against 420 in the previous year and 478 in 1894–95. This decline is regrettable and should have been explained. At the aided schools, however, the attendance improved slightly. The results of the departmental and grant examinations were fair, although in the former case they were not so good as in the previous year, and the allotment for result grants was more than fully utilized. The total number of boys under instruction in the schools maintained and aided from municipal funds fell from 2,342 or 59 per cent. of the male population of school-going age to 2,252 or 56·7 per cent. The attention of the Director of Public Instruction is drawn to the remarks in the concluding portion of paragraph 57 of the Chairman's report regarding the inadequacy of the assignment made to the girls' schools. The suggestion made by the Chairman to replace the existing drawing master by a duly qualified man will be commended to the municipal council for consideration.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital remained almost stationary, but the number of out-patients treated at this institution and at the branch dispensary increased from 28,175 to 31,242, the advance being ascribed by the medical officer in great part to the unhealthiness of the year and in a measure to the influx of a large number of pilgrims and visitors. The two midwives employed by the council attended between them 176 cases of labour against 128 cases attended by a single midwife in 1895–96. This outturn is admittedly poor. The attention of the municipal council is drawn to the remarks of the civil apothecary in clauses (*b*), (*c*) and (*i*) of paragraph V of his report regarding the furniture and improvements to the hospital building and the addition of a toti and a waterman to the establishment. Provision for the separation of the sexes at the dispensary, for the separate treatment of female venereal patients at the hospital and for separate accommodation for at least one male and one female patient in contagious cases should be made at an early date.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year was 1,940 or eleven less than in 1895–96; but owing, it is stated, to the bad quality of the lymph used, the percentage of success fell from 91·2 to 83·2. Infantile vaccination retrograded slightly, the number of children under one year of age successfully vaccinated being 17 per mille of the population against 17·2 in 1895–96 and a registered birth-rate of 31·7. These results are most unsatisfactory in a town where vaccination has been compulsory since the 1st August 1889 and the



Government must insist upon effective measures being taken to improve matters and carry out the law. The cost of each successful vaccination was excessive, being As. 7–9 or nearly double the general average of As. 4–1 for municipalities in 1895–96. Steps should be taken to reduce this without delay.

The number of births registered during the year fell, being 1,722 or 31·7 per mille of the population against 1,824 or 33·6 per mille in the previous year, but the number of deaths increased from 1,711 or 31·5 per mille to 2,066 or 38 per mille. The increase in the number of deaths is ascribed to the large mortality from cholera which was prevalent in the town during six months in the year. The returns of vital statistics are still untrustworthy, the rates recorded being much below the normal; the arrangements for registering these occurrences should be revised and made efficient.

(5) *Sanitation.*—Nearly 16 per cent. of the allotment under this head was allowed to lapse and of this no explanation has been offered; but the expenditure amounting to Rs. 42,320 was 44·1 per cent. of the current receipts against 25·0 per cent. in 1895–96. The increase as compared with the actuals of the previous year was due to the large outlay on special sanitary arrangements in connection with the Mahamakham festival, in consequence of which, it is stated, many minor works of a sanitary nature had to be abandoned. No improvement has apparently been made in the sanitary condition of the town which is characterised by the medical officer as unsatisfactory. The municipal council should make strenuous endeavours to remedy the defects pointed out in paragraph III of his report and by the Sanitary Commissioner in his inspection notes recorded in G.O., No. 1633 M., dated 22nd September 1896.

5. *General Remarks.*—The year closed with a balance of Rs. 8,341 or 9·7 per cent. of the current receipts. The expenditure, which in some cases has been incurred in excess of the sanctioned allotments, will now be admitted in the accounts of the year, but a separate application should have been submitted for the purpose.

Having regard to the difficulties entailed by the Mahamakham festival, the administration of the municipality during the year under review continued to be fairly satisfactory; but the collection of the taxes, the improvement of the roads, the extension of vaccination and the registration of vital statistics demand closer attention.

6. The delay of more than five weeks in the submission of the report is unsatisfactory and should have been explained.

The paragraphs in the Chairman's report have not been properly numbered. The insertion of the figures and letters of the sub-heads in connection with the various items of receipt or expenditure is confusing and should be omitted from future reports. The necessary corrections have been made in the printed copy of the report attached to these proceedings.

(True Extract.)

*Secretary to Government.*

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

Exd. W. D'Moss.