Local & Munl. (1895) Department.

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DATED 30th October 1895

[Despatch Abstract.]

Administration Report.

Reviewing the-----of the Karur Municipal Council for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

STATEMENT I.—P[illegible]evenues and Receipts of the Municipal Fund of the Town of Katni during the official year 1894-95.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1216 11 11		2620 . .	1220 . .	2089 . 6
b. Endowments	122 11 7		10 . .	120 . .	95 8 2
c. Water-tax Fund		1339 7 6			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..					
b. Tax on buildings (section 63) ..	4116 . 2		3900 . .	4000 . .	3775 12 .
c. Tax on lands (section 63) ..	840 6 3		350 . .	350 . .	309 1 3
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	154 8 .		150 . .	150 . .	130 8 .
f. Tax on animals (section 77) ..	385 8 .		400 . .	400 . .	319 12 .
g. Tax on carts and other vehicles without springs (section 85) ..	816 . .		850 . .	850 . .	738 . .
h. Tolls (section 91)—					
6221-2-- Gross receipts	4201 14 6		3600 . .	3880 . .	2188 11 1
2019-3-6					
4201-14-6 Less Local Fund share ..					
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
viii. Evasion of tolls		10014 4 11			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents	486 . .		550 . .	730 . .	670 12 .
c. Fees under Act II of 1888 ..	45 . .	541 . .			
Carried forward ..		10555 4 11	9800 . .	10360 . .	8132 8 4

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Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Katni during the official year 1894-95—*cont.*

—	Details of Minor Heads.	Totals of Major Heads.	Actuals, 1894-95. Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (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 ..		15720 11 6	15160 - -	15680 - -	13503 3 1
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	139 13 10				
ii. Others		139 13 10			1472 12 7
Total Receipts ..		15860 9 4	15160 - -	15680 - -	14975 15 8
		1339 7 6			
Grand Total ..		17200 - 10	17750 - -	17030 - -	17160 8 4

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first / all classes. . . nil
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ per cent. of rent value. / anna ½ for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent. . . . . nil
4. Tax on vehicles and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ¾ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 1886 M. dated 15th November 1893.
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1889-90.
9. Total extent of land assessed is — acres. 182·60;
10. The mode of estimating the annual rental of houses and lands is as follows:—

In the cases of houses and lands not actually rented out the rent as fixed on neighbouring localities similarly circumstanced was taken as the basis.

b

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1894-95.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM Local Funds.	CONTRIBUTION FROM Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Katni ..	"	122·11·7	"	"	"	"	122·11·7	"	"	"	"	"	"	"	"	"	"	

Statement II.—Expenditure from the Municipal Fund of the Town of Katni for the official year 1894-95.

—	Actuals, 1894-95. Details of Minor Heads.	Actuals, 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1895-96 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	300 . .		400 . .	310 . .	368 5 .
b. Buildings	100 . .		200 . .	200 . .	815 96
c. Drainage					
d. Water-supply	22 3 7	422 3 7	50 . .	50 . .	25 8 7
2. Repairs—					
a. Communications	1415 7 11		1400 . .	1400 . .	1651 13 8
b. Buildings	126 3 10		300 . .	300 . .	107 9 6
c. Drainage—					
i. Repairs to works ..	~~49 4 10~~				
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	19 4 10		50 . .	50 . .	51 . .
ii. Establishment					
iii. Contingencies		1561 12 7			
3. Establishment					
4. Tools and Plant and other stores.					
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant I ..	~~1984 . 2~~	1984 . 2	2400 . .	2310 . .	3021 6 3
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2 Municipal Schools—					
i. On Salary System—					
a. Establishment	1894 14 5		1920 . .	1900 . .	1888 . 6
b. Contingencies	41 4 7		60 . .	60 . .	305 12 1
Carried forward ..		1936 3 -	1980 . .	1960 . .	2486 12 7

Statement II.—Expenditure from the Municipal Fund of the Town of Katni for the official year 1894-95—*cont.*

—	Actuals, 1894-95. Details of Minor Heads.	Actuals, 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1895-96 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1936 3 -	1980 . .	1960 . .	2486 12 7
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	870 13		950 . .	880 . .	816 . 7
b. Results Grants	363 14 11		400 . .	350 . .	330 12 10
c. Contingencies	11 8	1246 4 1	30 . .	~~250~~ 20 . .	~~96 5 10~~ 0m 0m
3. Salary Grants					
4. Results Grants	205 10 -	205 10 -	400 . .	250 . 0	96 5 10
5. Combined Grants—				0m	0m
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					17 11 10
b. Municipal Inspectors—					
i. Establishment	90 . .		90 . .	90 . .	52 . 3
ii. Contingencies	39 9 6	129 9 6	30 . .	30 . .	19 15 7
7. Miscellaneous					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items	15 . .	15 . .			69 8
Total, Grant II ..		3532 10 7	3880 . .	3580 . .	3609 9 2
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	1645 12 4		1670 . .	1660 . .	1268 . 7
b. Medicines and Supplies	553 8 1		350 . .	580 . .	506 4 11
c. Diet of Patients	130 5 5		150 . .	150 . .	165 13 5
d. Sundries and Contingencies ..	123 9 9		150 . .	130 . .	212 5 1
e. Contributions to Local Boards ..	438 5 3		300 . .	440 . .	150 . .
Grant to Dai &c., &c. ..	5 - -		60 . .	10 . .	
Carried forward ..		2896 8 10	2660 . .	2970 . .	2362 8 .

Statement II.—Expenditure from the Municipal Fund of the Town of Kasur for the official year 1894-95—cont.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2896	8	10	2660	-	-	2970	-	-	2362	8	✓									
GRANT III—*Sanitation and Medical Services*—cont.																								
2. *a.* Contributions to Provincial funds for—																								
i. Medical College ..	76	-	-				20	-	-	✓ 20	-	-	✓ 23	-	-	✓								
ii. Sanitary Inspection ..	48	-	-				50	-	-	✓ 50	-	-	✓ 44	-	-	✓								
iii. Medical Reserve staff ..	8	-	-				-	-	-	✓	-	-	8	-	-	✓								
iv. Cutlers' Establishment ..							20	-	-	✓ 20	-	-	✓ 3	-	-	✓								
b. Contributions to Local Boards, &c., for—																								
i. Medical Schools ..																								
ii. Reserve staff																								
&c., &c., &c. ..																								
c. Other contributions				132	-	-																		
3. Vaccination—																								
a. Establishment	210	-	-	✓			180	-	-	✓ 210	-	-	✓ 189	-	-	✓								
b. Contingencies	4	9	3										✓ 12	9	-	✓								
c. Contributions to Local Boards ..				214	9	3	80	-	-	✓ 80	-	-	✓	-	-	-								
4. Registration of Births and Deaths—																								
a. Establishment	75	-	5	✓			90	-	-	✓ 80	-	-	✓ 84	-	-	✓								
b. Contingencies				75	-	5	10	-	-	✓ 10	-	-	✓ 20	3	-	✓								
5. Conservancy, Road cleaning and Road watering—																								
a. i. Establishment	2454	2	6	✓			2670	-	-	✓ 2460	-	-	✓ 2380	2	7	✓								
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	837	14	-				930	-	-	✓ 900	-	-	✓ 747	7	5	✓								
b. Private scavenging—																								
i. Establishment	138	2	5	✓			130	-	-	✓ 130	-	-	✓ 128	7	10	✓								
ii. Contingencies, such as cost of scavenging carts, &c. ..										9	12	-	✓											
c. Cholera charges		4	-								4	-	✓ 28	10	-	✓								
d. Contingencies	28	3	-				50	-	-	✓ 50	-	-	✓ 38	12	-	✓								
&c., &c., &c. ..				3456	9	11																		
Total, Grant III ..				6774	12	5	6890	-	-	6990	-	-	6049	12	3	✓								

Statement II.—Expenditure from the Municipal Fund of the Town of Kasur for the official year 1894-95—cont.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																								
1. Lighting—																								
a. Establishment	263	14	-	✓									270	-	-	✓ 270	-	-	✓ 263	1	10	✓		
b. Contingencies	512	2	3				776	4	3				600	-	-	✓ 550	-	-	✓ 523	11	11	✓		
2. i. Markets—																								
a. Establishment																								
b. Contingencies																								
ii. Slaughter-houses—																								
a. Establishment																								
b. Contingencies																						2	10	✓
3. Choultries—																								
a. Establishment	✓ 60	-	-										60	-	-	✓ 60	-	-	✓ 55	6	10	✓		
b. Contingencies	-	5	-										10	-	-	✓ 10	-	-	✓ 1	5	9	✓		
c. Feeding Travellers							60	5	-															
4. Travellers' bungalows—																								
a. Establishment																								
b. Contingencies																								
5. Avenues—																								
a. Establishment																						52	5	✓
b. Contingencies	4	4	-				4	4	-															
6. Public Garden—																								
a. Establishment																								
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..																								
7. Survey of land																								
8. Fire—																								
a. Establishment																								
b. Purchase of fire-engine, buckets, repairs, &c.																								
9. Other charges—																								
i. Work done for private individuals other than private scavenging																								
Carried forward ..							840	9	3	940	-	-	850	-	-	898	9	4	✓					

Statement II.—Expenditure from the Municipal Fund of the Town of Karur for the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (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 ..		840 9 3	940 . .	890 . .	878 9 4
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..					
iii. Printing	48 14 4		500 . .	500 . .	338 4 9
iv. Compensation for lands ..	12 . .		300 . .	300 . .	132 13 2
v. Other items					
Land assessment	8 15 4				
		502 13 8		10 . .	38 8 8
Total, Grant IV ..		1343 6 11	1740 . .	1430 . .	1408 3 3
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	492 10 9		520 . .	500 . .	505 7 11
ii. Inspection	111 9 10		300 . .	150 . .	300 . .
b Collection of Municipal Taxes—			230		
i. Establishment	215 12 .		220 . .	220 . .	211 4
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	2 7 1		90 . .	90 . .	56 . .
c. Collection of Tolls—					
i. Establishment					24 . .
ii. Contingencies	11 2 6		200 . .	200 . .	342 3 10
d. Office contingencies other than (*b*) (ii)	176 15 2		70 . .	70 . .	89 . .
e. Contributions for Central office and Audit establishments ..	70 . .				
Total, Grant V ..		1080 9 4	1400 . .	1230 . .	1507 13 11
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Karur for the official year 1894-95—*cont.*

—	189 -9 . Details of Minor Heads.	Totals of Major Heads.	Budget Estimate for 189 - 9.	Revised Estimate for 189 -9 .	Actuals, 189 -9 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others	12 8 8	12 8 8			224 4 .
Refunds of other than current collections ..				20 . .	
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		14728 . 1	16110 . .	15560 . .	15824 . 10
Balances—					
a. Municipal Fund			1670	1460 . .	1216 11 11
b. Endowments		2472 . 9	10		122 11 7
c. Water-tax Fund					
Grand Total ..		17200 . 10	17790 . .	17020 . .	17160 8 4

NOTE TO STATEMENT II.

Position of the Municipality of Karur *on 31st March* 1895.

Liabilities—	RS.	Assets.		RS.
Balance of Loans		Municipal Balance ..	Cash	2472 - - 9
Deposits to be adjusted	3191-12-5		Securities	- - -
Other Liabilities (in detail)		Deposit Balance ..	Cash	2691 - 12 - 5
			Securities	- - -
		Sinking Fund of loans		500 - - -
		Funded Capital of endowed institutions, Hospitals, &c.		- - -
			Total ..	Rs. 5663 - 12 - 2
		Value of Premises, &c.		7732 - - -
		Do. of Tools and plant		180 - - -
		Do. of Live stock		- - -
		Do. of Furniture		- - -
		Arrears of taxes, &c.		2588 - 3 - 9
		Other assets (in detail)		(a) 263 - 8 -
		(a) Provincial Fund . 184 - - -		
		Suit Costs to be recovered 79 - 8 - 0		
		∴ includes 263 - 8 -		
		amount embezzled vide - Rs 14-15		
			Total ..	16427 - 8 - 11
		Claims—		
		Advances Recoverable—		
		Permanent advance		41 - 8 - -
		Advances for works, &c.		41 3 - 14 - 5
			Total ..	1682 - 15 - 4
Total ..	3191-12-5			

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1894-95.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Parapet wall Blk 3	60							
2	two channels- 3					55	-	-	
3	Nicholson pattah road. 3	250							
	Grant work. 3					245	-	-	
	Total ..	310				300	-	-	
(b)	Buildings								
1	Chattram wall Compound	100				100	-	-	
2									
3									
	Total ..	100				100	-	-	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1894-95.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3			Nil						
	Total ..								
(d)	Water-supply								
1	High school water stock	-				3	-	-	
2	Springs in the river bed	-				7	9	1	
3	Valluvar street well	-				11	10	6	
	Total ..					22	3	7	

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							
1	Saudai pettah street road repairs	300	-	-	311	9	4	Total mileage of roads, streets, lanes, &c., in the town. 10½ miles.
2	Coimbatore road . . .	420			364	-	3	
3	Nicholson pettah road .	190			171	5	4	Metalled or Gravelled { 3 ½ miles / ~~Unmetalled~~ / 3 ¾ miles
4	Kelwadiga street .	165	-	-	146	-	3	
5	Gudapadikara street .	125	-	-	118	13	11	
6	Pagalore road	115	-	-	111	15	5	Total mileage under maintenance. 7½ miles.
7	Mettu street .	160	-	-	151	13	5	Metalled or ~~Gravelled~~ } Unmetalled. 3 miles.
8	Bazaar street revetment repairs	50	-	-	47	-	-	
	Total ..	1525	-	-	1415	9	11	✓

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Latrines				5	8	-	
2	Slaughter House .				21	4	10	
~~3~~	~~Toll gate~~				~~24~~	~~06~~		
3*	Female Hospital building	45			21	-	-	
4*	Office buildings	100			79	1	-	
	Total ..	145	-	-	126	13	10	✓

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
		Nil						
	Total ..							
(*d*)	Water-supply							
1	Well repair				19	4	10	
2								
3								
	Total ..				19	4	10	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers		Nil					
Maistries							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
		Nil						
	Total ..							
(*d*)	Water-supply							
1	Well repair	—	—	—	19	4	10	
2								
3								
	Total ..				19	4	10	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers							
Maistries		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	60	-	-	720	-	-
1st Assistant Master	1	30	-	-	360	-	-
2nd " "	1	25	-	-	300	-	-
3rd "	1	20	-	-	240	-	-
Sanscrit Pundit.	1	10	-	-	120	-	-
Gymnastic Instructor	1	10	-	-	120	-	-
Peon.	1	5	-	-	60	-	-
Total ..	7	160	-	-	1920	-	-
Deduct Fines and Stoppages ..					35	11	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1884	14	5

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Head Master.	1	14	-	-	168	-	-
1st Assistant Master.	1	12	-	-	144	-	-
2nd " "	1	10	-	-	120	-	-
3rd " "	1	10	-	-	120	-	-
4th " "	1	8	-	-	96	-	-
5th " "	1	8	-	-	96	-	-
6th " "	1	6	-	-	72	-	-
Peon.	1	4	-	-	48	-	-
Temporary teacher	1	7	-	-	11	3	2. for 2 mths & a half
Total ..	9	79	-	-	875	3	2
Deduct Fines and Stoppages ..					4	6	1
Add arrears for last year paid this year ..							
Balance (Statement II) ..					870	13	1

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	60	-	-	720	-	-
1st Assistant Master	1	30	-	-	360	-	-
2nd " "	1	25	-	-	300	-	-
3rd Sanscrit Pundit.	1	20	-	-	240	-	-
Gymnastic Instructor	1	10	-	-	120	-	-
Peon.	1	5	-	-	60	-	-
Total ..	7	160	-	-	1920	-	-
Deduct Fines and Stoppages ..					35	15	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1884	14	5

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*.							
b. On the Salary Result System—							
Head Master.	1	14	-	-	168	-	-
1st Assistant Master.	1	12	-	-	144	-	-
2nd " "	1	10	-	-	120	-	-
3rd " "	1	10	-	-	120	-	-
4th " "	1	8	-	-	96	-	-
5th " "	1	8	-	-	96	-	-
6th " "	1	6	-	-	72	-	-
Peon.	1	4	-	-	48	-	-
Temporary teacher	1	7	-	-	11	3	2. fraction ¼ left
Total ..	9	79	-	-	875	3	2
Deduct Fines and Stoppages ..					4	6	1
Add arrears for last year paid this year ..							
Balance (Statement II) ..					870	13	1

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	7	8	-	90	-	-
Total ..	1	7	8	-	90	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					90	-	-
7. Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	109	6	-	1312	8	-
" "							
Midwife	1	10	-	-	120	-	-
Clerk							
Compounder	1	9	-	-	108	-	-
Servants	1	5	-	-	60	-	-
" .. .. Os. 4 La. ..	3	12	-	-	144	-	-
" .. .. Dhoby ..	1	1	8	-	15	-	-
Total ..	8	146	4	-	1762	8	-
Deduct Fines and Stoppages ..					116	11	8
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1645	12	4

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	7	8	-	90	-	-
Total ..	1	7	8	-	90	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					90	-	-
7. Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	109	6	-	1312	8	-
" "							
Midwife	1	10	-	-	120	-	-
Clerk							
Compounder	1	9	-	-	108	-	-
Servants	1	5	-	-	60	-	-
" .. .. Dis. & La. ..	3	12	-	-	144	-	-
" .. .. Dhoby	1	1	8	-	15	-	-
Total ..	8	146	4	-	1762	8	-
Deduct Fines and Stoppages ..					116	11	8
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1645	12	4

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	-	-	180	-	-
Peons							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					30	-	-
Balance (Statement II) ..					210	-	-
4. Registration—							
Registrars	1	7	-	-	84	-	-
Peons							
Total ..	1	7	-	-	84	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					8	15	7
Balance (Statement II) ..					75	-	5

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	20	-	-	240	-	-
"	1	10	-	-	120	-	-
Peons	2	12	-	-	144	-	-
Maistries	1	7	-	-	84	-	-
Scavengers on 4½ Rs. each ..	11	49	8	-	594	-	-
Sweepers .. 3½ Rs. " ..	10	35	-	-	420	-	-
Dotties on 5½ Rs. each	7	38	8	-	462	-	-
Bandy Drivers on 4½ Rs.	6	27	-	-	324	-	-
Total ..	39	199	"	"	2392	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					62	2	6
Balance (Statement II) ..					2454	2	6

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers .. 5/2 Rs. ..	2	11	-	-	132	-	-
Total ..	2	11	-	-	132	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					4	2	5
Balance (Statement II) ..					136	2	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies .. 25-8-.. each.	4	22	-	-	264	-	-
Total ..	4	22	-	-	264	-	-
Deduct Fines and Stoppages ..					-	2	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					263	4	-

b

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants	1	5	-	-	60	-	-
Total ..	1	5	-	-	60	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					60	-	-

b

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers @ 5½ Rs.	2	11	-	-	132	-	-
Total ..	2	11	-	-	132	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					4	2	5
Balance (Statement II) ..					136	2	5
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies @ 5-8 — .. each.	4	22	-	-	264	-	-
Total ..	4	22	-	-	264	-	-
Deduct Fines and Stoppages ..					-	2	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					263	14	-

b.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants	1	5	-	-	60	-	-
Total ..	1	5	-	-	60	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					60	-	-

b

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

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

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	25	-	-	300	-	-
Clerks	1	12	-	-	144	-	-
,, ...							
,, ...							
Accountants							
Peons	1	6	-	-	72	-	-
Total ..	3	43	-	-	516	-	-
Deduct Fines and Stoppages ..					23	5	6
Add arrears for last year paid this year ..					1	-	-
Balance (Statement II) ..					492	10	9
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	25	-	-	300	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..					188	6	1
Add arrears for last year paid this year ..					-	7	-
Balance (Statement II) ..					111	9	10

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	1	10	-	-	120	-	-
~~Peons~~ Co	1	8	-	-	96	-	-
Total ..	2	18	-	-	216	-	-
Deduct Fines and Stoppages ..					4		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					215	12	-
c. Collection of tolls—							
Inspectors							
Gate-keepers					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Kanri Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	3680	-	7				
1. Deposits by appellants	6	14	-	1. Credited to Municipal Funds ..	1835	8	-
2. Deposits by renters	1396	5	10	2. Returned to appellants	-	-	-
3. Deposits by contractors				3. Returned to renters	-	-	-
4. Deposits as security by municipal servants				4. Returned to contractors	60	-	-
5. Deposited for the execution of work for which private parties are liable..				5. Returned to municipal servants ..			
				6. Returned to parties			
6. Other deposits under the Act or bye-laws	4	-	-	7. Paid to claimants			
				Total ..	1895	8	-
Total, Receipts ..	1407	3	10	Balance ..	3191	12	5
Total, including balance ..	5087	15	5	Total ..	5087	15	5

VJ

STATEMENT IV-A.—*Municipality of* Karur — Demand, Collection and Balance Statement for the year 1894-95.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.																					
2. Tax on buildings	4110	15	-	-	-	-	4110	15	-	3780	9	8	25	11	4	-	-	-	305	-	-
3. Tax on lands	365	12	3	-	-	-	365	12	3	212	11	6	7	11	3	-	-	-	145	2	6.
4. *Water-tax on buildings and lands	-	-	-	-	-	-															
5. Tolls (gross receipts)	4750	-	-	-	-	-	4750	-	-	3573	7	2	-	-	-	-	-	-	1187	8	
6. Market rents	457	-	-				457	-	-	449	8	1	-	-	-	6	14	-	9		
7. Slaughter-house fees	275	-	-	-	-	-	275	-	-	(a) 276	15	10	-	-	-	-	-	-	-	2	(a) Rs. 1-15-10
8. Rent of cart-stands	350	-	-	-	-	-	350	-	-	(b) 352	2	8	-	-	-	-	-	-	-	-	(b) Rs. 2-2-8 b/f
9. Private scavenging fees	105	4	-	-	-	-	105	4	-	61	14	-	-	-	-	-	-	-	43	6	
10 Rubbish depôt	200	-	-	72	3	6	127	12	6	-	-	-	-	-	-	-	-	-	127	12	6.
11 Ferries	471			-	-	-	471	-	-	235	8	-	-	-	-	-	-	-	235	8	
12 Coconut tope	3	-	-	-	-	-	3	-	-	3	-	-	-	-	-	-	-	-	-	-	-
Total ..	11087	15	3	72	3	6	11015	11	9	8945	15	11	33	6	7	6	14	-	2053	5	4

Statement IV-B.—Arrears.

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

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c. ..	One																								
2. Tax on buildings ..	28	4	-	365	9	-	397	13	-	335	6	6	8	-	-	6	-	-	53	6	6				
3. Tax on lands	47	9	6	127	9	6	185	3	-	127	7	9	-	-	-	3	15	-	53	12	3				1892-93, 1893-94
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				do
5. Tolls	-	-	-	2662	8	-	2662	8	-	2567	10	-	-	-	-	-	-	-	-	-	-				
6. Market rents	21	-	-	113	4	-	134	4	-	59	4	-	-	-	-	-	-	-	100	-	-				1893-94. Suberogated
7. Slaughter-house fees	65	8	-	32	8	-	98	-	-	20	8	-	-	-	-	-	-	-	76	-	-				1892-93 Suberogated
8. Rent of cart-stands	-	-	-	36	10	8	36	10	8	37	1	2	-	-	-	-	-	-	77	8	-				Suberogated.
9 Private scavenging fees	27	14	-	88	2	-	116	-	-	60	8	-	-	-	-	-	-	-	55	8	-				interest
10. Rubbish depôt	26	12	-	60	-	-	86	12	-	-	-	-	-	-	-	-	-	-	86	12	-				Rs 26-12 — Suberogated
11. Ferries	-	-	-	290	8	-	290	8	-	260	8	-	-	-	-	-	-	-	30	-	-				Rs 25. Suberogated
12 Cocoanut tope	-	-	-	3	-	-	3	-	-	-	-	-	-	-	-	-	-	-	3	-	-				
Total ..	216	15	6	3793	11	2	4010	10	8	3468	5	5	3	-	-	9	15	-	534	14	9				

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount. involved.	Number of cases.	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint.	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

		RS.	A.	P.		RS.	A.	P.		RS	A.	P.		RS.	A.	P.		RS.	A.	P		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
1. Tax on arts, &c. ..																																
2. Tax on buildings ..	262	297	-	6	346	323	15	6	604	621	-	-	642	483	2	6	162	137	13	6	-	-	-	-	431	479	4	6	8	7	11		3	3	5	-
3. Tax on lands ..	12	9	2	-	34	59	2	6	46	68	4	6	20	20	6	-	26	47	12	6	-	-	-	-	19	19	6	-	1	6	10		-	-	-	-
4. Water-tax on buildings and lands.																																
5. Tax on vehicles with springs and palanquins ..																																
6. Tax on animals ..																																
Tax on carts, &c. ..																																
Total ..	272	306	2	6	378	383	2	-	650	689	4	6	462	503	8	6	188	185	12	-	-	-	-	-	450	498	10	6	12	13	5	-	3	3	5	-

431 - 479 - 4 - 6
8 - 3 - 5
8 - 3 - 5
442 - 486 - 15 - 6

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

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

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Karur for the official year 1894-95.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Kanchi for the official year 1894-95.

Schools.	Number of schools.				Number on rolls on 31st March 189		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
I.—Colleges								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
II.—Upper Secondary Schools and Departments																				
(1) Municipal High School	1	"	"	1	3	"	4	240 - -	- - -	181 14 4	" - -	421 14 4	82 5 5 6	- - -	- - -	21 4 7	856 10 1	434 11 9	108 10 10	Mon
(2)																				
(3)																				
Total	1	"	"	1	3	"	4	240 - -	- - -	181 14 4	" - -	421 14 4	82 5 5 6	- - -	- - -	21 4 7	856 10 1	434 11 9	108 10 10	
Total of Colleges and Upper Secondary Schools and Departments																				
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1) Municipal High School	1	"	"	1	64	"	50	" - -	- - -	1100 - -	- - -	1100 - -	1057 8 11	- - -	- - -	20 - -	1079 8 11	20 7 1	- - 66	Stands to Municipality Stopped with DEO
(2) School. 3																				
(3)																				
Total	1	"	"	1	64	"	50	" - -	- - -	1100 - -	- - -	1100 - -	1057 8 11	- - -	- - -	20 - -	1079 8 11	20 7 1	- - 66	
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total																				
Total, Colleges and Secondary Schools.	2	"	"	2	67	"	54	240 - -	- - -	1281 14 4	- - -	1521 14 4	1894 4 5	- - -	- - -	41 4 7	1936 3 -	454 8 8		
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total																				

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STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Kanc's for the official year 1894-95.

Schools.	Number of schools.				Number on rolls on 31st March 189		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments																				
(1) Municipal High School	1	-	-	1	3	-	4	240 - -	- - -	181 14 4	- - -	421 14 4	82 5 5 6	- - -	- - -	21 4 7	856 10 1	434 11 9	108 10 10	
(2)																				
(3)																				
Total	1	-	-	1	3	-	4	240 - -	- - -	181 14 4	- - -	421 14 4	82 5 5 6	- - -	- - -	21 4 7	856 10 1	434 11 9	108 10 10	
Total of Colleges and Upper Secondary Schools and Departments																				
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1) Municipal High School	1	-	-	1	64	-	50	- - -	- - -	1100 - -	- - -	1100 - -	1057 8 11	- - -	- - -	20 - -	1077 8 11	20 7 1	- - 6 6	
(2) School. 3																				
(3)																				
Total	1	-	-	1	64	-	50	- - -	- - -	1100 - -	- - -	1100 - -	1057 8 11	- - -	- - -	20 - -	1077 8 11	20 7 1	- - 6 6	
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total																				
Total, Colleges and Secondary Schools.	2	-	-	2	67	-	54	240 - -	- - -	1281 14 4	- - -	1521 14 4	1894 5 5	- - -	- - -	41 4 7	1936 3 1	454 8 8		
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total																				

36

37

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Karur for the official year 1894-95—*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(b) Salary-results System—																				
(1) (2) (3) Municipal Primary School, Upper Sry Dept.	1	-	-	1	55	-	49	- - -	- - -	343 - -	- - -	343 - -	327 4 2	114 - -	- - -	2 14 -	444 2 2	101 2 2	2 1 -	
Do Lower Primary	1	-	-	1	152	-	125	- - -	- - -	322 15 -	3 9 7	326 8 7	54 3 8 11	24 9 4 11	- - -	8 10 1	80 2 11	47 5 9 4	3 12 11	
Total ..	2	-	-	2	207	-	174	- - -	- - -	665 15 -	3 9 7	669 8 7	870 13 1	363 14 11	- - -	11 8 1	1246 4 1	576 11 6	3 5 -	
Total, Primary Schools ..																				
Grand Total of all Schools and Colleges	4	-	-	4	274	-	228	240 - -	- - -	1947 13 4	3 9 7	2191 6 11	2765 11 6	363 14 11	- - -	52 12 8	3182 7 1	991 - 2	4 5 6	

Foot note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts		
Matriculation ..		
Upper Secondary ..		
Lower Secondary ..		
Primary School ..		
Infant Standard ..	28	23
First Standard ..	17	15
Second Standard ..	24	24
Third Standard ..	33	26
Fourth Standard ..	39	19
	141	107

C. No. 3507

947-13-4

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Karur for the official year 1894-95.

Schools.	Number of Schools: At the beginning of the year	Number of Schools: Opened during the year.	Number of Schools: Closed during the year.	Number of Schools: At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Number on rolls on 31st March 189 . : Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned			Amount of such grant payable.			Amount disbursed. For current year.			Amount disbursed. For previous year.			Amount disbursed. Total			Paid as salaries to masters.			Total expenditure from Municipal funds, columns 14 and 15.			Remarks.
1	2	3	4	5	6	7	8	9	10			11			12			13			14			15			16			17
									RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT-IN-AID.																														
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																													Rate at which grants were paid.	
(*a*) Secondary																														
Total ..																														
(*b*) Primary																														
1. Wesley Anglo Vernacular Boys' School	1	-	-	1	41	-	11	8	10	8	-	-	-	-	10	8	-	-	-	-	10	8	-	-	-	-	10	8	-	
2. Veerasami Naicken	1	-	-	1	62	-	39	26	55	-	-	-	-	-	55	-	-	-	-	-	55	-	-	-	-	-	55	-	-	
3 Ramasami Pillai	1	-	-	1	57	-	36	32	81	6	-	-	-	-	71	-	-	-	-	-	71	-	-	-	-	-	71	-	-	
4 Sampathi Aiyar	1	-	-	1	70	4	27	11	21	8	-	-	-	-	21	8	-	-	-	-	21	8	-	-	-	-	21	8	-	
5 Muruga Pillai	0	1	-	1	30	-	22	17	37	2	-	-	-	-	37	2	-	-	-	-	37	2	-	-	-	-	37	2	-	
6 Veerappa Naicken	1	-	-	1	41	-	12	9	10	8	-	-	-	-	10	8	-	-	-	-	10	8	-	-	-	-	10	8	-	
Total ..	5	1	-	6	301	4	147	103	216	-	-	-	-	-	205	10	-	-	-	-	205	10	-	-	-	-	205	10	-	
Grand Total ..	5	1	-	6	301	4	147	103	216	-	-	-	-	-	205	10	-	-	-	-	205	10	-	-	-	-	205	10	-	

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Karwi for the official year 1894-95—*cont.*

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

42

43

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Karur.
for the year 1894-95.

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration													
To.													
Grant III. Sanitation and Medical Services.													
I Hospitals and dispensaries													
(a) Establishment.	1670	-	-	70	-	-	-	-	-	1740	-	-	Vide G.O. No. 1849 dated 6th November 1894
From. Grant V.													
General Establishment													
a Inspection	300	-	-	"	-	-	70	-	-	230	-	-	Do.

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Karur.
for the year 1894-95.

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration													
To, Grant III. Sanitation and Medical Services.													
I Hospitals and dispensaries													
(a) Establishment.	1670	-	-	70	-	-	-	-	-	1740	-	-	Vide G.O. No. 1842 dated 6th November 1894
From, Grant V. General Establishment.													
a Inspection.	300	-	-	"	-	-	70	-	-	230	-	-	Do.

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

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on									Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
					Works.			Establishment.			Contingencies.			Total.													
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A	P.	RS.	A.	P	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
4.	Leased out	3573	7	2	-	-	-	-	-	-	11	2	6	11	2	6	3561	15	-	1579	9	10	1176	14	-	402	11	10

On the recovery of the Embezzled Amount

63

4750
2568
7318

3573-7-2
2567-10-

3573-7-2
11-2-6
3562-4-8

On

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.
					Nil					

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Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in col. 2	Assessed.															
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		RS. A. P.		RS A. P.		RS. A. P.
Karur.	2073	2107	393	147 9 -	915	751 10 -	693	1852 1 6	100	597 7 -	3	52 8 -	3	708 7 6	2107	4011 11 -

915
693
100
3
2107

147 9 -
751 10 -
1852 1 6
597 7 -
52 8 -
708 7 6
4011 11 -

65

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

Name of the Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1			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.

Statement X.

1. Name of Municipality .. .. Kanir.
2. Population as per last census .. .. 10,750.
3. Sanctioned number of Councillors { (a) Nominated .. .. 12 / (b) Elected .. .. .. -
4. Actual number of Councillors on 31st March 1895 —
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials 6
   - (c) Elected .. { Officials .. .. - / Non-officials .. .. -

   Total .. 9.
   - (d) Europeans and Eurasians 1
   - (e) Natives 8

   Total .. 6
5. Total number of meetings actually held during the year 25
6. Number of meetings adjourned for want of a quorum .. .. 2.
7. Average attendance at each meeting *actually* held—
   - (a) Officials 2
   - (b) Non-officials 4

   Total .. 6
   - (c) Europeans and Eurasians 1
   - (d) Natives 5

   Total .. 6.
8. Is the Chairman appointed or elected .. .. appointed
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

   1 Jn R Ry. K. Sheshiasa aiyangar appl. 14-7-91. to 13-7-94.
   2 Ex officio 14-7-94 — 13-8-94.
   3 Jn R Ry. S. Krishna aiyar appl. 14-8-94.
   4 " V. Subba Rao appl. 8-1-95.

V Subbarao
Chairman

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

Name of the Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1										Nil									

Statement X.

1. Name of Municipality .. .. Karur.
2. Population as per last census .. .. 10,750.
3. Sanctioned number of Councillors { (a) Nominated .. .. 12 / (b) Elected .. .. .. -
4. Actual number of Councillors on 31st March 1895 —
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials 6
   - (c) Elected .. { Officials .. .. - / Non-officials .. .. -

   Total .. 9.

   - (d) Europeans and Eurasians 1
   - (e) Natives 8

   Total .. 6
5. Total number of meetings actually held during the year 25
6. Number of meetings adjourned for want of a quorum .. .. 2.
7. Average attendance at each meeting *actually* held—
   - (a) Officials 2
   - (b) Non-officials 4

   Total .. 6

   - (c) Europeans and Eurasians 1
   - (d) Natives 5

   Total .. 6.
8. Is the Chairman appointed or elected .. .. appointed
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

   1 Mr R Ry. K. Sreeniwasa Aiyangar appt. 14-7-91.
   2 Ex officio 14-7-94 — 13-8-94.
   3 Mr R Ry. S. Krishna Aiyar appt. 14-8-94.
   4 " V. Subba Rao appt. 8-1-95.

V Dubbham
Chairman

STATEMENT X-A.—Showing the particulars of elections held in the Municipality of

in 189 -9 .

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
b						
6.						
7.						
8.						
9.						
10.						
Total . .						

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Karur for the year 1894-95.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1895.	Number of public latrines on 31st March 1895.	Number of latrines constructed in 1894-95.	Number of latrines demolished in 1894-95.	Number of latrines on 31st March 1895.	Number of lamps on 31st March 1895.	Number of lamps put up in 1894-95.	Number of lamps removed in 1894-95.	Number of lamps on 31st March 1895.
1	2	3	4	5	6	7	8	9	10	11	12
One square mile	Weekly & Daily.	Leased out.	93	13 / 8	Nil	5 Thatty Latrines	8	121	5	Nil	126

3-8-95 Vaibothan chetty

5-8-95 Do chetty

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Karaikal during the year 1894-95.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
1. Municipal Dispensary Karaikal	93	15801	15894	1. Muthammal	52.	G.O. 283 dt. 11-2-92
2. Caste and ghurka Dispensary	"	6776	6776	-	8 Cases by the Lady Apothecary.	

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STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Karaikal during the year 1894-95.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
413	283	Nil	**Medical Subordinates**								
			1 Mr. Ky. C. Sekharan	13	36	12	32	49	44	-	
			2 Miss Watson	-	-	-	-	-	-		
			3								
			Total ..	13	36	12	32	49	44		
			Municipal Vaccinators								
			1 K. Subbapattar Illai	331	512	293	448	843	741	53.	
			2	-	-	-	-	-	-	-	
			3								
			Total ..	331	512	293	448	843	741	53.	
			Grand Total ..	344	548	305	480	892	785	53.	

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3-8-95

Subbaraya Chetty
Chairman

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Karaikudi during the year 1894-95.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
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3-8-95

Subbaraman
Chairman

Karur Municipality

1894–95

Sheriff

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. V. SUBBA ROW Avergal, B.A., Chairman, Municipal Council, Karúr, to the Chief Secretary to Government (through the Revenue Officer of the division), dated Karúr, 28th July 1895, No. 15.

I have the honour to submit the annual report on the working of the Karúr Municipality for the year 1894–95. The prescribed statements and reports accompany.

I.—Constitution of the Council.

2. Statement X shows the constitution and attendance of the council. The maximum strength of the council is twelve, of whom three are officials including the revenue division officer. All the councillors are nominated by the Government, and the council has not the privilege of electing its chairman. There were several changes; the terms of five councillors including the late chairman M.R.Ry. K. Streenivasa Iyengar Avergal expired within the year; four resigned and one died. For one month the municipality was in charge of the ex-officio chairman and his delegate. M.R.Ry. S. Krishna Iyer Avergal, Tahsildar, was made chairman on the 14th August 1894 and continued to be so till the 8th January 1895, on which date my nomination as councillor and chairman was gazetted. Only one of the out-going councillors was re-nominated. Three seats remained vacant at the close of the year. There were 25 meetings held and only two were adjourned for want of quorum against 25 and 7 in the year 1893–94. The average attendance was six and was the same as in the previous year. The attendance of the official councillors was more satisfactory, being two against one.

3. The year was eventful in the administration of the municipality. In July 1894, M.R.Ry. K. Streenivasa Iyengar Avergal ceased to be chairman. The accounts were found unsatisfactory, and on their being audited, defalcations to the extent of Rs. 1,145–13–10 were discovered and the office manager was convicted of forgery and criminal breach of trust. Further defalcations of Rs. 149 have subsequently been found. The records were most perfunctorily kept, and the general management was loose. It consequently entailed upon the Tahsildar-Chairman much labour and trouble to introduce some system and bring the municipalty to a working order.

4. The following table compares the financial position of the Council for the years 1893–94 and 1894–95:—

Year.	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1893–94	2,184	14,976	17,160	15,821	1,339
1894–95	1,339	15,861	17,200	14,728	* 2,472

* Includes Rs. 10 in cash reported to be embezzled.

The incidence of taxation per head of the population, which according to the last census was 10,750 is Rs. 1–7–7 including tolls and Rs. 1–1–4 without them.

II.—Receipts.

5. The year opened with a balance of Rs. 1,339–7–6 and the total receipts were Rs. 15,861–12–6 as against Rs. 14,975–15–8 in the year 1893–94.

Karur

Karur Municipality

1894–95

30 Cl

1803

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5. The year opened with a balance of Rs. 1,339–7–6 and the total receipts were Rs. 15,861–12–6 as against Rs. 14,975–15–8 in the year 1893–94.

6. The following is a comparison of the principal items of revenue collected for the two years :—

—	1893–94.	1894–95.	Increase or decrease.
	Rs.	Rs.	
Tax on buildings	3,776	4,111	+ 335
,, on lands	309	340	+ 31
,, on vehicles	130	154	+ 24
,, on animals	320	385	+ 65
,, on carts	738	816	+ 78
Tolls	2,189	4,202	+ 2,013
Ferry rents	671	496	— 175
Sale-proceeds of sweepings	251	..	— 251
Fees from educational institutions	2,001	1,948	— 53
Income from markets	476	509	+ 33
,, from slaughter-house	362	297	— 65
License fees	40	181	+ 141
Cart-stand fees	469	389	— 80
Fines	183	116	— 67
Grants and contributions from Government (municipal schools)	214	* 240	+ 26
Grants and contributions, medical, from local boards	1,200	1,238	+ 38
Private scavenging	24	122	+ 98

* This amount does not include Rs. 124 which has since been found to have been embezzled.

7. *Tax on Buildings.*—Of the total demand of Rs. 4,111 there remained only Rs. 305 uncollected at the close of the year after a remission of Rs. 25 as against Rs. 369 in arrears in 1893–94. Rupees 200 have since been collected. The balance of old demand, some of which belongs to the year 1892–93, was Rs. 53 and related mostly to houses which were unoccupied and whose owners had left the town. The arrears of 1892–93 have since been cleared after one of the defaulters was prosecuted under section 203 of the Municipal Act.

8. *Tax on Lands.*—The demand was Rs. 366, the same as in the previous year. Rs. 213 were collected and Rs. 8 remitted, leaving a balance of Rs. 145 in arrears, of which Rs. 125 have since been collected. Owing to the registers having been imperfect in the description of lands, there were some difficulties in tracing the proprietors, especially as the collection staff was new. A new register showing the survey and paimash numbers as per Government settlement records has been opened to facilitate assessments and collections in future years. Special attention was given to the register of warrants, as directed by the Government in their review of the last annual report, and 188 out of 650 warrants remained unexecuted at the close of the year. The old warrants were all of them cancelled and the outstandings adjusted. There were 378 warrants issued, but actual distraints were resorted to in twelve cases and properties sold in three. The taxes on lands and buildings were revised by me in May and June last and a separate report has been submitted.

9. *Tax on Vehicles, &c.*—More carts and animals were brought under taxation during the year. These escape taxation unless particular attention is paid and the increase shows that such attention was not wanting on the part of the executive.

10. *Tolls.*—The collection of tolls was leased out for Rs. 4,750 and the whole amount paid within the year. Rs. 1,187–8–0 were shown in the accounts as having been deposited in the Post Office Savings Bank, while, as a matter of fact, only Rs. 500 were so deposited and the rest embezzled. There was an old balance of Rs. 100 belonging to the year 1893–94, which was also misappropriated.

11. *Ferry Rents.*—The fall in ferry rents is due to the farms having been sold for Rs. 471 against Rs. 700 in the year 1893–94. The decline is in the first place due to the bad season at the time of the sale when the river Amarávati for want of rain was nearly dry and in the second place to the two ferries having been sold jointly instead of separately as in former years. The amount due for the last quarter Rs. 117–12–0 remained uncollected as it did not properly form a portion of demand till after the close of the official year, the term of the lease being concurrent with the fasli.

12. *Sweepings.*—There were no collections made under the head of sweepings, as the contractor who purchased the right of selling all the rubbish collected during the year did not pay up his dues. There were two depôts for storing them, which were closed in November last owing to their proximity to the town. The selection of a fresh site at a distance of more than a mile from the town affected the income of the contractor and his contract had to cease in the middle of the year. This was inevitable as the proximity of the depôts to the town was a source of danger to public health and as revenue ought to form no consideration against its removal. The contractor has since paid up all his dues amounting to Rs. 127–12–6.

13. *School Fees.*—The school-fee shows a small decline on account of the fall in the strength of the high school. There has since been a noticeable improvement, the number of boys having risen from 67 to 77 and the highest class containing seven boys.

14. *Income from Markets.*—There was a small increase under this head. The weekly and daily markets were leased out for Rs. 392 against Rs. 451 in the previous year. There are eight stalls for butchers maintained by the council, which it was the practice in previous years to let at a monthly rent of Re. 1 each. This was an inconvenient arrangement and besides being a loss to the municipality, gave room for frauds and entailed much difficulty in collection. The system has consequently been changed and all the stalls have been leased out to the highest bidder for the current year for Rs. 220. A sum of Rs. 75 shown as arrears of stall rents in the previous years is found in the list of embezzlements reported.

15. *Cart-stand Fees.*—The cart-stand fees fell to the extent of Rs. 80 owing to trade having been less brisk for failure of crops in the Kángayam division. There are two important cart-stands kept by private individuals which stand in the way of the municipal revenue. The fees paid to the municipality by the proprietors of these stands are only Rs. 29 per year. I addressed the Government on the subject in my letter No. 1, dated 8th April 1895, and the council resolved to raise the license fees to Rs. 20, but the Government has reduced it to Rs. 10 in their G.O., No. 1102 M., Mis. dated 12th July 1895. The cart-stands are large enclosures, measuring 213 by 138 feet and 154 by 103 feet respectively.

16. *License Fees.*—Under this head the collection rose to Rs. 181 from Rs. 40 in the previous year. The demand was Rs. 120 and the arrears of the previous year, amounting to Rs. 71, were collected. Special attention was paid to this revenue in the year under report as directed by Government in their last year's review.

17. *Contributions—Medical.*—The increase in the contribution received from the district board on account of hospitals is due to the moiety of the cost incurred for the maintenance of "the caste and gosha dispensary."

18. There is no revenue derived from fishery rents, although the river Amarávati runs within the municipal limits. The district board lease out the fishery and the municipal council have not claimed a share in the rent hitherto. A separate communication will be addressed on the point.

19. *Private Scavenging Fees.*—There has been considerable improvement, the collections having risen from Rs. 24 to Rs. 122. Much inconvenience and difficulty were experienced in the collections, as the demand in the previous years had been most carelessly prepared. The system of levying the fees in advance was unknown. A large portion of arrears belonging to the years 1892 to 1894 will have to be written off, as they relate to persons who were never served by the municipal scavengers. One hundred and twenty-one houses have now been brought under this system, the total number of houses having privies being 319 in the town.

III.—Expenditure.

20. The total charges amounted to Rs. 14,728 against Rs. 15,821 in 1893–94, being Rs. 1,093 less than the amount as per revised estimate submitted in last February. This decrease is due mainly to the office building having been repaired at a less cost and to the school latrine not having been constructed for want of sanction from the Director of Public Instruction.

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21. *Grant I.*—The total outlay was Rs. 1,984 :—

	Rs.
Under New Works—	
(*a*) Communications	300
(*b*) Buildings	100
Under Repairs—	
(*a*) Communications	1,415
(*b*) Buildings	126

(i) The parapet walls of a bridge over the channel leading to the bazaar street and the revetment of side drains in Nicholsonpet form the new works. There were seven roads repaired, of which four were metalled and three gravelled. The names of the streets are mentioned in the margin with the measurements of the portions reformed. It has not been the practice to metal or gravel the entire breadth of the roads, but only the central portion measuring about 9 feet. The principal roads are in good order; lanes in important places remain to be improved, to which attention will be paid as far as funds can permit in the current year.

1. Sandapetah street	900′×21′
2. Kilvaduga street	900′× 9′
3. Mettu street	990′× 9′
4. Coimbatore road	1,470′× 2′
5. Gendapodikara street ..	570′× 9′
6. Pogalore road	1,350′× 9′
7. Nicholsonpettah road ..	850′×16′

(ii) *Buildings.*—A substantial compound wall for the Government chattram was erected and the office buildings, slaughter-house, &c., were repaired. The floor of the slaughter-house was in bad condition and was a subject of remark by the Deputy Sanitary Commissioner. The floor has been repaired with concrete and chunam so as to permit of no soaking. The building used for the "caste and gosha dispensary" was also repaired, and improved in accordance with the directions of the District Medical and Sanitary Officer.

(iii) A new well for the use of the Valloovars in the Valloova street is in course of construction.

22. *Grant II, Education.*—The total expenditure was Rs. 3,533 against Rupees 3,610 in 1893–94.

(i) There is a high school with four forms which consisted of 67 boys taught by six teachers including the Sanskrit pandit and the gymnastic instructor. A trained gymnastic instructor was appointed in July 1894 on Rs. 10 a month. The headmaster, who is paid Rs. 60 per mensem and is a Government servant, has not been giving satisfaction, and arrangements are being made with the Director of Public Instruction for his transfer to the provincial service. The total net cost of this institution was Rs. 414–8–0 against Rs. 698 in the previous year. The average cost per pupil was Rs. 8–3–0 against Rs. 9–2–1. It is showing signs of improvement and under a competent headmaster, the council hope to develop it into a first-grade high school.

(ii) *Primary Schools.*—Particular attention was paid to primary education during the year. The primary school under the direct control of the council, the strength of which rose from 198 in 1893–94 to 207 in the year under report contained seven teachers, who were paid salaries ranging from Rs. 14 to Rs. 6, besides a proportionate grant on the results produced. The net cost of the school was Rs. 576–11–6 against Rs. 401 in 1893–94. Grants from municipal funds amounting to Rs. 206 were paid to six results schools with 301 pupils against Rs. 96 for five schools with 189 boys in 1893–94. The latter amount was exceptionally low on account of the examinations having been conducted before the completion of a full year in 1893–94. The total number of boys receiving education in the municipal and aided schools rose to 575 from 470.

(iii) *Inspection.*—There is an inspecting schoolmaster employed jointly by this and Erode municipalities to inspect and report on the progress made by the primary schools.

23. *Grant III,* (i) *Hospitals and Dispensaries.*—The municipal hospital was under the charge of M.R.Ry. C. Sekharan Avergal, whose report on its working is

herewith submitted. The total number of patients both in-door and out-door fell to 15,894 from 16,021 owing to the establishment of a separate dispensary for women and children which under Miss Watson is becoming popular. The average number treated daily at the latter dispensary was 75·93. The expenses are shared equally between the district board and the municipal council. Some improvements to the building as suggested by the District Medical Officer were effected at a cost of Rs. 25 and a male compounder has since been appointed. The expenditure on account of the hospitals was Rs. 2,895 against Rs. 2,362 in 1893–94. The increase is due to the pay of the civil apothecary having been raised from Rs. 75 to 125 and to the appointment of a separate staff in the "caste and gosha dispensary."

(ii) The midwife attended 52 cases of labour, which is not satisfactory. The one who was reported not to have done good work in 1893–94 was transferred, and two changes in the appointment made by the District Surgeon during the year. The change probably accounts for the small number. The lady apothecary attended eight cases, of which five were difficult. The townsmen appreciate the value of these institutions as evidenced by the increasing number of patients and the growing cost of medicines. The council very much regret that the contribution from the local board which was Rs. 1,200 has been reduced to a third of the actual expenditure in the case of the main dispensary in the current year. The sheds for contagious diseases have been in existence for several years and their proximity to the hospital has not been complained against. The extension of the hospital compound will involve much expenditure and the proposal of the civil apothecary in his report can only be carried out when the finances show improvement.

24. *Vaccination.*—A census of all unprotected children below ten years of age was taken under the orders of the Tahsildar-Chairman and measures were adopted to vaccinate them all. The general health was good. No epidemic prevailed during the year. There was one solitary case of cholera, which was that of a traveller from Kulittalai. There were some cases of small-pox towards the close of the year. An inoculated calf was sent for from the Coimbatore depôt and as many as 330 cases vaccinated from the lymph taken directly from it. Nearly all of them proved successful. Councillor M.R.Ry. S. Munusawmi Naidu Garu, Pensioned Deputy Inspector of Vaccination, and M.R.Ry. E. I. Vedanayagam Pillai Avergal, the Stationary Sub-Magistrate of the town, co-operated zealously in bringing about this satisfactory result. There were five deaths from small-pox during the year. Fifty-six cases of failure to vaccinate were reported to the magistrate and vaccination effected in all of them. Lymph taken directly from the calf works more successfully and people have greater confidence in it than in the glycerine paste, which on many occasions proves useless. The following table gives the results of vaccination during the last five years :—

Years.	Number of vaccinations.	Successful.	Unsuccessful.	Unknown.
1890–91	333	305	16	12
1891–92	350	308	35	7
1892–93	428	369	46	13
1893–94	289	222	64	3
1894–95	* 892	785	101	6

* Three hundred and forty-four were infants below one year.

The average cost for vaccination fell from Rs. 1–2–8 to As. 4–8. Vaccination is compulsory in the town and a first-class vaccinator on Rs. 15 attends to the work.

25. The accompanying table gives the vital statistics for the last five years :—

Years.	Total number of birth registrations.	Total number of death registrations.	Population.
1890–91	418	388	10,750
1891–92	437	340	
1892–93	408	261	
1893–94	386	357	
1894–95	413	283	

21. *Grant I.*—The total outlay was Rs. 1,984 :—

	Rs.
Under New Works—	
(*a*) Communications	300
(*b*) Buildings	100
Under Repairs—	
(*a*) Communications	1,415
(*b*) Buildings	126

(i) The parapet walls of a bridge over the channel leading to the bazaar street and the revetment of side drains in Nicholsonpet form the new works. There were seven roads repaired, of which four were metalled and three gravelled. The names of the streets are mentioned in the margin with the measurements of the portions reformed. It has not been the practice to metal or gravel the entire breadth of the roads, but only the central portion measuring about 9 feet. The principal roads are in good order; lanes in important places remain to be improved, to which attention will be paid as far as funds can permit in the current year.

1. Sandapetah street	900′×21′
2. Kilvaduga street	900′× 9′
3. Mettu street	990′× 9′
4. Coimbatore road	1,470′× 2′
5. Gendapodikara street ..	570′× 9′
6. Pogalore road	1,350′× 9′
7. Nicholsonpettah road ..	850′×16′

(ii) *Buildings.*—A substantial compound wall for the Government chattram was erected and the office buildings, slaughter-house, &c., were repaired. The floor of the slaughter-house was in bad condition and was a subject of remark by the Deputy Sanitary Commissioner. The floor has been repaired with concrete and chunam so as to permit of no soaking. The building used for the "caste and gosha dispensary" was also repaired, and improved in accordance with the directions of the District Medical and Sanitary Officer.

(iii) A new well for the use of the Valloovars in the Valloova street is in course of construction.

22. *Grant II, Education.*—The total expenditure was Rs. 3,533 against Rupees 3,610 in 1893–94.

(i) There is a high school with four forms which consisted of 67 boys taught by six teachers including the Sanskrit pandit and the gymnastic instructor. A trained gymnastic instructor was appointed in July 1894 on Rs. 10 a month. The headmaster, who is paid Rs. 60 per mensem and is a Government servant, has not been giving satisfaction, and arrangements are being made with the Director of Public Instruction for his transfer to the provincial service. The total net cost of this institution was Rs. 414–8–0 against Rs. 698 in the previous year. The average cost per pupil was Rs. 8–3–0 against Rs. 9–2–1. It is showing signs of improvement and under a competent headmaster, the council hope to develop it into a first-grade high school.

(ii) *Primary Schools.*—Particular attention was paid to primary education during the year. The primary school under the direct control of the council, the strength of which rose from 198 in 1893–94 to 207 in the year under report contained seven teachers, who were paid salaries ranging from Rs. 14 to Rs. 6, besides a proportionate grant on the results produced. The net cost of the school was Rs. 576–11–6 against Rs. 401 in 1893–94. Grants from municipal funds amounting to Rs. 206 were paid to six results schools with 301 pupils against Rs. 96 for five schools with 189 boys in 1893–94. The latter amount was exceptionally low on account of the examinations having been conducted before the completion of a full year in 1893–94. The total number of boys receiving education in the municipal and aided schools rose to 575 from 470.

(iii) *Inspection.*—There is an inspecting schoolmaster employed jointly by this and Erode municipalities to inspect and report on the progress made by the primary schools.

23. *Grant III,* (i) *Hospitals and Dispensaries.*—The municipal hospital was under the charge of M.R.Ry. C. Sekharan Avergal, whose report on its working is

herewith submitted. The total number of patients both in-door and out-door fell to 15,894 from 16,021 owing to the establishment of a separate dispensary for women and children which under Miss Watson is becoming popular. The average number treated daily at the latter dispensary was 75·93. The expenses are shared equally between the district board and the municipal council. Some improvements to the building as suggested by the District Medical Officer were effected at a cost of Rs. 25 and a male compounder has since been appointed. The expenditure on account of the hospitals was Rs. 2,895 against Rs. 2,362 in 1893–94. The increase is due to the pay of the civil apothecary having been raised from Rs. 75 to 125 and to the appointment of a separate staff in the "caste and gosha dispensary."

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The average cost for vaccination fell from Rs. 1–2–8 to As. 4–8. Vaccination is compulsory in the town and a first-class vaccinator on Rs. 15 attends to the work.

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Years.	Total number of birth registrations.	Total number of death registrations.	Population.
1890–91	418	388	10,750
1891–92	437	340	
1892–93	408	261	
1893–94	386	357	
1894–95	413	283	

The number of births has risen to 413 from 386 and that of deaths fell from 357 to 283. This satisfactory result is due to the complete absence of epidemic in the year, while in 1893–94 cholera carried away no less than 98. The registration work is done by a registrar, who is assisted by the vaccinator.

26. *Sanitation.*—The total charges under this head advanced to Rs. 3,456 from Rs. 3,275, and was nearly 22 per cent. of the total revenue. There are twenty-eight sweepers and scavengers maintained besides six cartmen, three peons under two inspectors supervise their work. The proportion of the scavengers is one for 380 of the population. The town was found to be one of the cleanest in the district by the Collector when he visited it last December, and the District Medical and Sanitary Officer was also of the same opinion. The situation of the town is said to be favourable from a sanitary point of view. There are eight public latrines, six for women and two for men. The council is alive to the necessity for additional latrines and arrangements will be made in the current year for constructing at least two as advised by the sanitary authorities. Sites have to be purchased in valuable wet fields and the prices charged will be high. The need for a proper system of drainage formed the subject of G.O., No. 469 M., dated 19th March 1895. A good supply of water was considered by the Sanitary Commissioner as more necessary, and the Government concurred in his view. There are at present three streets, which have side-drains constructed, one of them being a pukka masonry, one leading to the river bed. A scavenger is specially employed to clean and keep the main drain in order. The two others are also kept free from filth by weekly removing the sewage after mixing it with sand. A list of houses, which allow water to stagnate has been made and the council desire to insist on their owners keeping large iron tubs to hold the sewage and to arrange for removing it every morning and evening by means of two municipal carts. I have made an enumeration of the cess-pits or well-latrines in the town which number 125. Notices are being issued for closing them up. There are fifty-eight dust-bins in the town, of which thirty-five are of corrugated iron and twenty-three of masonry. All the above are in good condition. The number requires to be increased and the council will attend to it in the current year. New sites for burial and burning grounds have not yet been selected, as there are difficulties in getting suitable ones and as the attention of the council and the chairman was occupied largely in systemating the work of collections and bringing the municipality to a state of order. There are at present two places, where dead bodies are buried by the Hindus, one is to the north-east to the town close to the railway station compound and is maintained by the council, the other is to the south-west on the river bank near Vanjiamman coil. Burials do not take place in the bed of the river, as has been reported by the civil apothecary It is the nearness of the latter ground to the river that is taken objection to and the selection of a proper site towards the south or west of the town as a substitute for it is therefore more necessary than to provide for a burial ground elsewhere. The Government burial ground in the heart of the town has been, under the orders of Government, closed. It was proposed last year that a place on the Coimbatore road used for storing rubbish may be utilized for the purpose, and the District Sanitary Officer approved of it, but I find it is rocky below the depth of two feet, and is quite unfit for burials. Some site not far removed from the river must be acquired at a high price to satisfy the religious requirements of the Hindu community. The Muhammadans bury their dead in the mosques and to prevent them from doing so will give rise to strong opposition. It can only be done gradually by conciliatory means. The practice of burning in the river bed, the council is anxious respectfully to submit, is not prejudicial to public health, as the bodies are burnt to ashes. The bones remaining after the bodies are burnt, will, according to religious custom, be put into the river, wherever they may be burnt.

28. *Grant IV, Lighting and Miscellaneous Municipal purposes.*—The town is lighted for twenty nights in a month by means of 126 lanterns, whereas there were 121 lanterns lighted for eigteen nights in 1893–94. There are four men employed on Rs. 5–8–0 each a month for the purpose. The total cost was nearly the same as in the previous year. The average expenditure for each lantern was Rs. 5–4–0 a year or As. 7 a month and compares favourably with the charges in other municipalities.

The avenues in the town have not been improved, as the temple authorities claim them and take objection to plant fresh ones, the whole town being regarded as part of the Devastanam inam. The question is now under the consideration of the Government.

29. *Grant V.*—The office establishment has undergone much change and is now working satisfactorily.

IV.—Closing Balance.

30. The year closes with a balance of Rs. 2,462–0–9 excluding the deposit balance.

31. Copy of the resolution of the council approving the report is also submitted.

Enclosure.

Concise Annual Report on the working of the Municipal Hospital, Karúr, for the year 1894–95.

Public Health.—Except a very mild epidemic of small-pox which broke out mostly among children during the last quarter of the year there was no epidemic of any sort in the town during the year. Fewer people suffered this year from ague, the most common disease here, when compared to the year previous. The general health of the people was good throughout the year.

2. *Vital Statistics.*—There were 283 deaths in all in the town, of which 99 were children under one year. The largest number of deaths comes under bowel complaints and fever. The number of births registered during the year was 413.

3. *Sanitation.*—The Amarávati is the principal source of water-supply. There is no proper drainage to this town. Refuse water is either let into side-drains or allowed to flow into back-yard of houses. About 125 houses have cess-pools, a few of which are properly kept. A burial-ground has not yet been selected, the dead bodies being still buried or burnt in the bed of the Amarávati alone. Want of a burial ground and two or three additional public latrines have been suggested more than once in previous reports. Excepting these, the sanitary condition of the town is fair.

4. *Vaccination.*—Vaccination is compulsory and is conducted by a first-class vaccinator. Eight hundred and forty-three cases were vaccinated during the year against 289 of the previous year. Of the 843 cases, 535 were worked with "glycerine" paste and 308 from direct calf, both supplied from Coimbatore depôt; of the former only 83 per cent proved successful and of the latter 95 per cent. were successful. This year there were 351 cases vaccinated under one year, against 89 of the previous year. There were also eighteen cases of re-vaccination this year.

5. *Hospital* (*a*)—In the main building there are two separate wards, one for males and the other for females and will accommodate five and three patients, respectively. There is also a separate building for receiving lying-in-patients. Besides these there are three katcha sheds for the contageous disease and one dead-house within the hospital compound.

(*b*) The pucka buildings are in good state of repair, but the four detached sheds are in opposite condition and have been condemned by the District Medical and Sanitary Officer during his last inspection.

(*c*) Furniture are in fair condition.

(*d*) The tabular statement given below shows the number treated as compared with previous years:—

Years.	In-door.	Out-door.	Total.
1892–93	67	15,102	15,169
1893–94	70	15,951	16,021
1894–95	93	15,801	15,894

The decrease in the number of out-patients treated is owing to the opening of a separate female dispensary in the town.

(*e*) There were six deaths among the in-patients during the year, viz., injury (burn) two, narcotic poison one, epilepsy one, general debility one.

(*f*) Seventy-one major and 830 minor operations were performed during the year, and all but one major operation were successful.

The number of births has risen to 413 from 386 and that of deaths fell from 357 to 283. This satisfactory result is due to the complete absence of epidemics in the year, while in 1893–94 cholera carried away no less than 98. The registration work is done by a registrar, who is assisted by the vaccinator.

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29. *Grant V.*—The office establishment has undergone much change and is now working satisfactorily.

IV.—Closing Balance.

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3. *Sanitation.*—The Amarávati is the principal source of water-supply. There is no proper drainage to this town. Refuse water is either let into side-drains or allowed to flow into back-yard of houses. About 125 houses have cess-pools, a few of which are properly kept. A burial-ground has not yet been selected, the dead bodies being still buried or burnt in the bed of the Amarávati alone. Want of a burial ground and two or three additional public latrines have been suggested more than once in previous reports. Excepting these, the sanitary condition of the town is fair.

4. *Vaccination.*—Vaccination is compulsory and is conducted by a first-class vaccinator. Eight hundred and forty-three cases were vaccinated during the year against 279 of the previous year. Of the 843 cases, 535 were worked with "glycerine" paste and 308 from direct calf, both supplied from Coimbatore depôt; of the former only 83 per cent proved successful and of the latter 95 per cent. were successful. This year there were 351 cases vaccinated under one year, against 89 of the previous year. There were also eighteen cases of re-vaccination this year.

5. *Hospital* (*a*).—In the main building there are two separate wards, one for males and the other for females and will accommodate five and three patients, respectively. There is also a separate building for receiving lying-in-patients. Besides these there are three katcha sheds for the contageous disease and one dead-house within the hospital compound.

(*b*) The pucka buildings are in good state of repair, but the four detached sheds are in opposite condition and have been condemned by the District Medical and Sanitary Officer during his last inspection.

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The decrease in the number of out-patients treated is owing to the opening of a separate female dispensary in the town.

(*e*) There were six deaths among the in-patients during the year, viz., injury (burn) two, narcotic poison one, epilepsy one, general debility one.

(*f*) Seventy-one major and 830 minor operations were performed during the year, and all but one major operation were successful.

(*g*) Establishment is quite sufficient and efficient.

(*h*) The midwife attached to the hospital aided 52 cases during the year against 44 in the year previous.

(*i*) From the 1st of September last a separate dispensary was opened for the use of female and children alone and is occupying a portion of the local fund chattram for its use, some necessary improvements having been made to the original building. The total number treated was 6,776 with a daily average attendance of 75·93. One hundred and ninety-three minor and ten major operations were also successfully performed in this dispensary.

(*j*) The hospital compound is too small and the buildings consequently are huddled together; the present contagious sheds are too close to the main wards.

KARUR,
9th May 1895.

(Signed) C. HAMBARAM,
Civil Apothecary.

No. 1919.

Forwarded to the Chairman, Municipal Council, Karúr.

COIMBATORE,
11th May 1895.

(Signed) J. F. FITZPATRICK, Surgn.-Lieut. Col.,
District Medical and Sanitary Officer.

No. 2544-R..

Submitted.

2. The main streets are maintained in good order.

(Signed) T. M. SWAMINATHA AIYAR,
Acting Sub-Collector.

4th August 1895.

Endorsement No. 15.

Forwarded.

2. The Council consisted of three officials and nine non-officials, all nominated. The average attendance of officials was two and that of non-officials only four. The latter should have been higher.

3. *Financial.*—The total receipts of the year including the opening balance were Rs. 17,200 against Rs. 17,790, the sanctioned estimate, and Rs. 17,030, the revised estimate of the year, and Rs. 17,160, the actuals of the preceding year. The variations in the general total are not large, though in individual items, tolls show an increase of Rs. 2,013 as compared with the preceding year, and about Rs. 500 as contrasted with the sanctioned and revised estimates. This increase is explained by the chairman. A portion of it, however, as well as the outstandings under the same item for the previous year and certain other sums, Rs. 1,145–13–10 in all, were embezzled by the manager who was convicted of forgery and criminal breach of trust and sentenced to undergo six years' rigorous imprisonment therefor. In G.O., No. 1100 M. Mis., dated 12th July last, sanction was accorded to prosecute also the *ex*-chairman under whom the year commenced, and steps have been taken to carry out the order. This man was a pleader of the local munsiff's court appointed in July 1891 and on the expiry of his term of three years of office, the Tahsildar of the taluk was put in; he, however, found the work too much for him, with his own travelling to do, and the Sub-Registrar, who now holds the post, was finally appointed in January of the present year. Defalcations of further sums are said to have been subsequently discovered by him.

The collection of the general taxes and private scavenging fees showed improvement. The private scavenging system is probably still susceptible of extension, seeing that two-thirds of the total number of houses in the town have not been brought under it, and the levy of fees in advance should not have been "unknown," for it is enjoined in paragraph 4 of G.O., No. 134 M., dated 28th May 1885, a copy of which was sent to the chairman of the Municipal Council on the 19th June 1885. There were no collections on account of sale of sweepings within the year under report, and the reason is given by the chairman; the amount, however, viz., Rs. 127–12–6, due on this account is said to have been since realised.

4. *Charges.*—The total charges amounted to Rs. 14,728 or Rs. 1,382 and Rs. 832 less than the sanctioned and revised estimates, respectively; compared with the actuals of the previous year there was also a falling off of Rs. 1,093. Smaller expenditure under all grants generally, except Grant III, accounts for the decrease.

5. *Works.*—The new works and repairs carried out during the year are all detailed in Parts I and II of Statement II-A and are referred to by the chairman in paragraph 21 of his report. Of them the comparatively important ones were the road revetment in Nicholsonpet and the chattram compound wall under "New Works" and the repair of seven roads, the office buildings, slaughter-house and the female hospital under "Repairs." Rs. 1,416 or about 34 per cent. of the net toll receipts were spent on road repairs.

The main streets are reported by the Revenue Divisional Officer to have been maintained in good order and the chairman says that the town was found by both the Collector and the District Medical and Sanitary Officer when visited by them to be one of the cleanest in the district.

6. *Educational.*—The municipal council maintained a high school and a primary school and aided six primary schools with results grants amounting to Rs. 206 against Rs. 96 in 1893–94. There was a rise in the number of boys in the municipal and aided schools, but the high school was not self-supporting, the net cost to the council on its account being Rs. 414. The council looks for improvement in the latter under a more competent headmaster than it now has, and arrangements are, it is said, being made to secure one. The rate at which grants to the results system schools were paid is not given either in the report or in the remarks column of statement V-B.

7. Some Rs. 6,700 was spent on sanitation and medical services. There was only a single case of cholera said to have been imported from Kulittalai in the Trichinopoly district, against 98 deaths from this disease in 1893–94; small-pox appeared among children towards the close of the year, and resulted in five deaths. The hospital service continues to be popular, and the decline (127) in the number of patients treated thereat is attributed to the establishment of a separate dispensary for women and children from the 1st September 1894. At the latter institution 6,776 out-patients received treatment. This is encouraging, and it is gratifying to hear that Miss Watson, who is in its charge, is becoming popular; she, it appears, attended eight cases of labour, of which five were difficult, while the midwife attached to the hospital attended 52 cases against 44 in 1893–84. Vaccination, vital statistics and general conservancy also appear to have received attention. Cases of infantile vaccination were 331 against 413 births registered. It is to be regretted that suitable sites for burial and burning grounds have not yet been chosen and acquired. Whatever the effect of burning may be, burials at any rate near the river banks cannot but prove injurious to the health of the town people, especially as their main source of drinking water-supply is the Amarávati river and the selection of suitable sites for this purpose should no longer be delayed.

8. I have not seen the town of Karúr myself and cannot, therefore, speak to the state of its roads and sanitary services from personal knowledge, but they appear to be fairly satisfactory. The chief feature of the year has been the discovery of the defalcations already noticed, and the suspicion that still further defalcations may be discovered. When Mr. Pritchard, the Inspector of Local Fund Accounts was here, however, recently, I spoke to him about the matter, and he promised to undertake the audit of the municipal accounts as early as possible, and such an audit will no doubt help very greatly to put things straight and to give the present chairman a fair start.

9. In checking the accounts the following discrepancies were found:—

(i) The incidences of taxation per head of population given at the close of paragraph 4 of the report are As. 14–11 and As. 8–8, and not Rs. 1–7–7 and Rs. 1–1–4.

(ii) The total receipts excluding the opening balance were Rs. 15,860–9–4, not Rs. 15,861–12–6 as given in paragraph 5.

(iii) The tax on buildings realized Rs. 4,116 not Rs. 4,111 as shown in the table in paragraph 6 of the report.

(iv) Rs. 1,093 mentioned in the second line of paragraph 20 is the difference between the total charges of the year and those of 1893–94, and not that as compared with the revised estimate, which amounts to only Rs. 832.

(v) The correct total net cost of the municipal high school is Rs. 414–4–8, not Rs. 414–8–0.

(vi) The expenditure on account of hospitals was Rs. 2,896, not Rs. 2,895.

(vii) It is presumed that 380, the population for which the proportion of scavengers is given as one in paragraph 26 of the report, is the round number for 384.

(viii) The average expenditure for each lantern (lamp light) came to Rs. 6–2–6 a year or As. 8 a month; and not Rs. 5–4–0 or As. 7 a month.

(ix) The provision of Rs. 400 in the sanctioned estimate on account of "Results grants" is omitted opposite that item in the column intended for it in statement II. The details given in columns 5 and 6 under Grant II do not make up Rs. 3,580 and Rs. 3,609–9–2 entered, respectively, as the totals of those columns.

(x) The establishment charges for municipal schools on salary system is Rs. 1,894–14–5 as per statement II, whereas they are Rs. 1,884–14–5 according to statement II-B.

(xi) The correct total of the pay of Road-cleaning establishment—"5 (*a*) under Conservancy," comes to Rs. 2,450–2–6, not Rs. 2,454–2–6, as given in statement II-B; further, the details given amount to a total of only Rs. 2,388, not Rs. 2,392 as entered.

(xii) It is not known how the gross receipts of Rs. 6,221–2–0 under "Tolls" as shown in statement I, were arrived at, nor do the sums entered in columns 8 to 11 of statement VII seem correct. It does not also appear how there will be a balance of Rs. 100 as shown in statement IV-B, if of the arrear demand of Rs. 2,662–8–0 under "Tolls" Rs. 2,567–10–0 have been collected.

(xiii) The amount shown in column 17 of statement IX does not tally with that given in column 4 of statement IV-A opposite the item "Tax on buildings" as it should.

(xiv) The figures in columns 8 and 9 opposite the item 2 in the appendix A to statements IV-A and IV-B do not tally with the totals of those in columns 12, 14, 16 and 18, and in columns 13, 15, 17 and 19, respectively. The entry in column 9 opposite the item 3 also does not agree with the total of those in columns 13, 15, 17 and 19.

(xv) Columns 5 and 9 of statement XI are evidently intended to give the number on the 31st March 1894, not 1895. The entry "1895" in the headings is wrong, as also the figure 8 in the former column, which should have been 13.

(xvi) The closing balance and the grand total are not entered on the expenditure side of the account.

(Signed) H. A. SIM,
Acting Collector.

28*th July* 1895.

(iv) Rs. 1,093 mentioned in the second line of paragraph 20 is the difference between the total charges of the year and those of 1893–94, and not that as compared with the revised estimate, which amounts to only Rs. 832.

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(xiv) The figures in columns 8 and 9 opposite the item 2 in the appendix A to statements IV-A and IV-B do not tally with the totals of those in columns 12, 14, 16 and 18, and in columns 13, 15, 17 and 19, respectively. The entry in column 9 opposite the item 3 also does not agree with the total of those in columns 13, 15, 17 and 19.

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(xvi) The closing balance and the grand total are not entered on the expenditure side of the account.

(Signed) H. A. SIM,
Acting Collector.

28*th July* 1895.

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Ravin annual report

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Karim municipal report

Karim Municipal
report 1894-95

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C.S.
P.S.

(4) *Vaccination and Vital Stat*
vaccination in the year previous was n
persons vaccinated during the year h
of each successful case having fallen f
tion also made satisfactory progress.
1893–94 was, however, still low. Th
borne by the Chairman to the assistanc
referred to in paragraph 24 of his report

Fair attention appears to have been
number of deaths recorded declined, and
mortality from cholera as in the previ
regarded as complete as the rate is consid
should be paid to this matter in the curr

(5) *Sanitation.*—The expenditure
3·5 per cent. and amounted to 21·9 per ce
26 of the Chairman's report it appears
sanitation of the town, but it is eviden
Sanitary Commissioner, recorded in G.O.,
a great deal yet remains to be done in this
out the recommendations made by this offic

The delay in selecting a ~~sight~~ for a
most regrettable. Every effort should be
in the concluding portion of paragraph 26
the harmlessness of burning corpses in
Deputy Sanitary Commissioner's observat
order above referred to.

5. *General Remarks.*—The year close
cent. of the current receipts. The adminis
under review showed an improvement in
regarded as altogether satisfactory. The
the registration of deaths and sanitation de

6. The delay of nearly two months whi
report is regrettable and should be ~~guarded~~ ag

(True Extra

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

2. The number of meetings held by
the previous year, viz., twenty-five.
average attendance of the official member
of the non-officials declined and was indif

3. *Receipts* (1).—Under the tax on
increased, rising by Rs. 100, but under th
collections of the tax on buildings improve
tax were again indifferent. It is observed,
outstandings under both these heads has
and the Government trusts that the effo
until they have all been adjusted.

(2) The number of coercive process
notwithstanding the repeated remark
cent. of the total number of those un
The Chairman should see that greater
by the municipal executive.

(3) There was a marked increase in
but under the circumstances explained in pa
income from ferry rents declined. The fal
due to want of energy on the part of the poli
ing the sanitary provisions of the law, and if
the receipts from the sale of the town sweepi
the rubbish depôts to sites further from the

(4) The private scavenging service m
The number of houses attended to rose fro
to the municipal council was Rs. 14 against
invariably collected in advance, as repeated
would have been worked at a profit. The
has never been hitherto done, and trusts tha
subject will in future be strictly followed.
report it appears that since the close of th
extended and it is hoped that in the current
the review of last year's administration will
last occasion on which it will be necessary to
is defective.

4. *Expenditure*—(1) *Public Works.*—No
taken during the year. The total outlay on
or only 41·4 per cent. of the net municipal
of 50 per cent. prescribed by Government, b
Revenue Divisional officer to have been in go

(2) *Education.*—The net expenditure
cent. of the income from taxation. All but
education. The council again maintained a
primary school on the salary-result system.
altered and the pupils from them were fairly
tions. Efforts should be made to render the
The council also aided six primary schools wit
There was a marked improvement in the atte
fairly well at the grant examinations, nearl
was, for reasons which have not been explai
satisfactory to note that the total number of
and aided schools rose from 59·8 to 74·3 per
going age.

(3) *Medical Relief.*—The number of pa
exhibited a decline, which is ascribed to the
dispensary for women and children. This lat
cipal council and the district board jointly, wa
and the Government is glad to note that it is
6,776 patients having been treated in it up to
occurred in the post of midwife attached to
fifty-two cases of labour were attended. This
there may be an improvement henceforth.

ORDER—No. /803 M., Local and Municipal, dated 30 October 1895.

The receipts and charges of the Karúr Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94:—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,185	2,630	1,340	1,339
Tax on Buildings and Lands	4,085	4,250	4,350	4,456
„ on Vehicles and Animals	450	550	550	540
„ on Carts	738	850	850	816
Tolls	2,189	3,600	3,880	4,151
Realizations under Special Acts	671	550	730	541
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	64	20	30	30
Conservancy Receipts	251	250	170	..
Fees and Revenue from Educational Institutions	2,001	2,000	1,950	1,948
„ from Medical Institutions	..	30	30	..
Income from Markets and Slaughter-houses	837	750	760	806
License Fees	40	100	150	181
Other Fees	471	370	390	395
Fines under Municipal and other Acts	183	200	130	116
Grants and Contributions from Government	298	380	380	324
„ „ from Local Boards	1,200	1,200	1,200	1,238
Recoveries for services to private individuals	24	60	120	122
Miscellaneous	..	..	10	6
Advances Recovered	1,473	..	..	140
Total	17,160	17,790	17,020	17,149
Charges.				
GRANT I—				
New Works—				
Communications	368	400	310	300
Buildings	816	200	200	100
Water-supply	26	50	50	22
Repairs—				
Communications	1,652	1,400	1,400	1,416
Buildings	108	300	300	127
Water-supply	51	50	50	19
Total	3,021	2,400	2,310	1,984
GRANT II—				
Municipal Schools—				
On the Salary System	2,187	1,980	1,960	1,936
„ Salary-result System	1,167	1,380	1,250	1,246
Result Grants	96	400	250	206
Inspection	90	120	120	130
Miscellaneous	70	..	..	15
Total	3,610	3,880	3,580	3,533
GRANT III—				
Hospitals and Dispensaries	2,362	2,730	2,970	2,896
Contributions	78	90	90	132
Vaccination	202	260	290	215
Registration of Births and Deaths	104	100	90	75
Conservancy, Road-cleaning and Road-watering	3,304	3,580	3,550	3,457
Total	6,050	6,760	6,990	6,775
GRANT IV—				
Lighting	787	870	820	776
Markets and Slaughter-houses	3	..	..	..
Choultries	57	70	70	60
Avenues	52	..	..	4
Public Garden, Survey of Land, Fire and other charges	509	800	540	503
Total	1,408	1,740	1,430	1,343
GRANT V—				
Supervision and Management	1,508	1,330	1,230	1,081
Advances Recoverable	224	..	..	12
Refunds	..	..	20	..
Balance	1,339	1,680	1,460	2,421
Total	17,160	17,790	17,020	17,149

e municipal council was the same as in
re was a marked improvement in the
d it was satisfactory; but the attendance
ent.

uildings, the net current demand again
ax on lands it remained unaltered. The
omewhat, but the realizations of the land-
owever, that a considerable portion of the
en collected since the close of the year,
s made in this direction will not be relaxed

sses issued] during the year declined, and
Government on the subject, nearly 29 per
disposal remained unexecuted at its close.
ptitude in this matter is in future displayed

in the receipts from tolls and license fees,
paragraph 11 of the Chairman's report the
all in the revenue from fines is apparently
olice and the municipal executive in enforc-
if so, it is not satisfactory. The decline in
pings is said to be owing to the removal of
e town. Why this should be the case is not very

made no material progress during the year.
h 74 to 93 and the net cost of the service
t Rs. 104 in 1893–94. Had the fees been
edly ordered by Government, the system
Government learns with regret that this
hat the instructions already issued on this
. From paragraph 19 of the Chairman's
the year the service has been somewhat

t year the directions in paragraph 3 (3) of
ll be attended to, and that this will be the
to observe that the working of the system

No new work of any importance was under-
on communications amounted to Rs. 1,716
l income from tolls against the minimum
but the main roads are reported by the
good order.

re on education was Rs. 1,341 or 13·5 per
ut Rs. 414 of this was devoted to primary
a high school on the salary system and a
. The total attendance at these remained
ly successful at the departmental examina-
e high school more nearly self-supporting.
with result grants against five in 1893–94.
ttendance at them, but although they did
arly one-half of the allotment for grants
plained, allowed to lapse. It is, however,
of boys under instruction in the municipal
per cent. of the male population of school-

f patients treated at the municipal hospital
he establishment in the town of a separate
latter, which is maintained by the muni-
was opened on the 1st of September 1894.
t is already becoming popular, as many as
p to the end of the year. Several changes
to the hospital, and in consequence only
his is not satisfactory and it is hoped that
simpler measures will produce better

ics.—The ground lost in the matter of
re than recovered, the reported number of
ig risen from 300 to 892, and the net cost
Rs. 1–2–8 to As. 4–5. Infantile vaccina-
ie ratio of success though better than in
Government is glad to note the testimony
given him in this matter by the gentlemen

paid to the registration of births. The
his is attributed to the absence of any large
s year. The returns cannot, however, be
ably below the normal. Greater attention
year.

der this head fell short of the allotment by
of the current receipts. From paragraph
hat some attention is being paid to the
from the inspection notes of the Deputy
No. 29 M., dated 10th January 1895, that
irection. Steps should be taken to carry
r one after another as funds permit.

rning and burial ground for Hindus is
ade to acquire one at once. The remarks
of the Chairman's report on the subject of
e river bed are sufficiently met by the
ns in the inspection notes read in the

with a balance of Rs. 2,421 or 15·3 per
ation of the municipality during the year
several branches, but it cannot yet be
tension of the private scavenging system,
and increased attention.

ich occurred in the submission of this
gainst in future. ~~It~~ be allowed [illegible]

ract.)

Chief Secretary.

26/10/95

No. 1803 M., 30TH OCTOBER 1895.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. V. SUBBA RAO Avargal, B.A., Chairman, Municipal Council, Karúr, to the Chief Secretary to Government (through the Revenue Officer of the division), dated Karúr, 28th July 1895, No. 15.

I have the honour to submit the annual report on the working of the Karúr Municipality for the year 1894–95. The prescribed statements and reports accompany.

I.—CONSTITUTION OF THE COUNCIL.

2. Statement X shows the constitution and attendance of the council. The maximum strength of the council is twelve, of whom three are officials including the revenue divisional officer. All the councillors are nominated by the Government, and the council has not the privilege of electing its chairman. There were several changes; the terms of five councillors including the late chairman M.R.Ry. K. Srinivasa Aiyangar Avargal expired within the year; four resigned and one died. For one month the municipality was in charge of the ex-officio chairman and his delegate. M.R.Ry. S. Krishna Aiyar Avargal, Tahsildar, was made chairman on the 14th August 1894 and continued to be so till the 8th January 1895, on which date my nomination as councillor and chairman was gazetted. Only one of the out-going councillors was re-nominated. Three seats remained vacant at the close of the year. There were 25 meetings held and only two were adjourned for want of quorum against 25 and seven in the year 1893–94. The average attendance was six and was the same as in the previous year. The attendance of the official councillors was more satisfactory, being two against one.

3. The year was eventful in the administration of the municipality. In July 1894, M.R.Ry. K. Srinivasa Aiyangar Avargal ceased to be chairman. The accounts were found unsatisfactory, and on their being audited, defalcations to the extent of Rs. 1,145–13–10 were discovered and the office manager was convicted of forgery and criminal breach of trust. Further defalcations of Rs. 149 have subsequently been found. The records were most perfunctorily kept, and the general management was loose. It consequently entailed upon the Tahsildar-Chairman much labour and trouble to introduce some system and bring the municipalty to a working order.

4. The following table compares the financial position of the council for the years 1893–94 and 1894–95 :—

Year.	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1893–94	2,184	14,976	17,160	15,821	1,339
1894–95	1,339	15,861	17,200	14,728	* 2,472

* Includes Rs. 10 in cash reported to be embezzled.

The incidence of taxation per head of the population, which according to the last census was 10,750, is Rs. 1–7–7 including tolls and Rs. 1–1–4 without them.

II.—RECEIPTS.

5. The year opened with a balance of Rs. 1,339–7–6 and the total receipts were Rs. 15,861–12–6 as against Rs. 14,975–15–8 in the year 1893–94.

6. The following is a comparison of the principal items of revenue collected for the two years:—

—	1893–94.	1894–95.	Increase or decrease.
	Rs.	Rs.	
Tax on buildings	3,776	4,111	+ 335
,, on lands	309	340	+ 31
,, on vehicles	130	154	+ 24
,, on animals	320	385	+ 65
,, on carts	738	816	+ 78
Tolls	2,189	4,202	+ 2,013
Ferry rents	671	496	— 175
Sale-proceeds of sweepings	251	..	— 251
Fees from educational institutions	2,001	1,948	— 53
Income from markets	476	509	+ 33
,, from slaughter-house	362	297	— 65
License fees	40	181	+ 141
Cart-stand fees	469	389	— 80
Fines	183	116	— 67
Grants and contributions from Government (municipal schools)	214	* 240	+ 26
Grants and contributions, medical, from local boards	1,200	1,238	+ 38
Private scavenging	24	122	+ 98

* This amount does not include Rs. 124 which has since been found to have been embezzled.

7. *Tax on Buildings.*—Of the total demand of Rs. 4,111 there remained only Rs. 305 uncollected at the close of the year after a remission of Rs. 25 as against Rs. 369 in arrears in 1893–94. Rs. 200 have since been collected. The balance of old demand, some of which belongs to the year 1892–93, was Rs. 53 and related mostly to houses which were unoccupied and whose owners had left the town. The arrears of 1892–93 have since been cleared after one of the defaulters was prosecuted under section 203 of the Municipal Act.

8. *Tax on Lands.*—The demand was Rs. 366, the same as in the previous year. Rs. 213 were collected and Rs. 8 remitted, leaving a balance of Rs. 145 in arrears, of which Rs. 125 have since been collected. Owing to the registers having been imperfect in the description of lands, there were some difficulties in tracing the proprietors, especially as the collection staff was new. A new register showing the survey and paimash numbers as per Government settlement records has been opened to facilitate assessments and collections in future years. Special attention was given to the register of warrants, as directed by the Government in their review of the last annual report, and 188 out of 650 warrants remained unexecuted at the close of the year. The old warrants were all of them cancelled and the outstandings adjusted. There were 378 warrants issued, but actual distraints were resorted to in twelve cases and properties sold in three. The taxes on lands and buildings were revised by me in May and June last and a separate report has been submitted.

9. *Tax on Vehicles, &c.*—More carts and animals were brought under taxation during the year. These escape taxation unless particular attention is paid and the increase shows that such attention was not wanting on the part of the executive.

10. *Tolls.*—The collection of tolls was leased out for Rs. 4,750 and the whole amount paid within the year. Rs. 1,187–8–0 were shown in the accounts as having been deposited in the Post Office Savings Bank, while, as a matter of fact, only Rs. 500 were so deposited and the rest embezzled. There was an old balance of Rs. 100 belonging to the year 1893–94, which was also misappropriated.

11. *Ferry Rents.*—The fall in ferry rents is due to the farms having been sold for Rs. 471 against Rs. 700 in the year 1893–94. The decline is in the first place due to the bad season at the time of the sale when the river Amarávati for want of rain was nearly dry and in the second place to the two ferries having been sold jointly instead of separately as in former years. The amount due for the last quarter Rs. 117–12–0 remained uncollected as it did not properly form a portion of demand till after the close of the official year, the term of the lease being concurrent with the fasli.

12. *Sweepings.*—There were no collections made under the head of sweepings, as the contractor who purchased the right of selling all the rubbish collected during the year did not pay up his dues. There were two depôts for storing them, which were closed in November last owing to their proximity to the town. The selection of a fresh site at a distance of more than a mile from the town affected the income of the contractor and his contract had to cease in the middle of the year. This was inevitable as the proximity of the depôts to the town was a source of danger to public health and as revenue ought to form no consideration against its removal. The contractor has since paid up all his dues amounting to Rs. 127–12–6.

13. *School Fees.*—The school-fee shows a small decline on account of the fall in the strength of the high school. There has since been a noticeable improvement, the number of boys having risen from 67 to 77 and the highest class containing seven boys.

14. *Income from Markets.*—There was a small increase under this head. The weekly and daily markets were leased out for Rs. 392 against Rs. 451 in the previous year. There are eight stalls for butchers maintained by the council, which it was the practice in previous years to let at a monthly rent of Re. 1 each. This was an inconvenient arrangement and besides being a loss to the municipality, gave room for frauds and entailed much difficulty in collection. The system has consequently been changed and all the stalls have been leased out to the highest bidder for the current year for Rs. 220. A sum of Rs. 75 shown as arrears of stall rents in the previous years is found in the list of embezzlements reported.

15. *Cart-stand Fees.*—The cart-stand fees fell to the extent of Rs. 80 owing to trade having been less brisk for failure of crops in the Kángayam division. There are two important cart-stands kept by private individuals which stand in the way of the municipal revenue. The fees paid to the municipality by the proprietors of these stands are only Rs. 29 per year. I addressed the Government on the subject in my letter No. 1, dated 8th April 1895, and the council resolved to raise the license fees to Rs. 20, but the Government has reduced it to Rs. 10 in their G.O., No. 1102 M., Mis. dated 12th July 1895. The cart-stands are large enclosures, measuring 213 by 138 feet and 154 by 103 feet respectively.

16. *License Fees.*—Under this head the collection rose to Rs. 181 from Rs. 40 in the previous year. The demand was Rs. 120 and the arrears of the previous year, amounting to Rs. 71, were collected. Special attention was paid to this revenue in the year under report as directed by Government in their last year's review.

17. *Contributions—Medical.*—The increase in the contribution received from the district board on account of hospitals is due to the moiety of the cost incurred for the maintenance of "the caste and gosha dispensary."

18. There is no revenue derived from fishery rents, although the river Amarávati runs within the municipal limits. The district board lease out the fishery and the municipal council have not claimed a share in the rent hitherto. A separate communication will be addressed on the point.

19. *Private Scavenging Fees.*—There has been considerable improvement, the collections having risen from Rs. 24 to Rs. 122. Much inconvenience and difficulty were experienced in the collections, as the demand in the previous years had been most carelessly prepared. The system of levying the fees in advance was unknown. A large portion of arrears belonging to the years 1892 to 1894 will have to be written off, as they relate to persons who were never served by the municipal scavengers. One hundred and twenty-one houses have now been brought under this system, the total number of houses having privies being 319 in the town.

III.—EXPENDITURE.

20. The total charges amounted to Rs. 14,728 against Rs. 15,821 in 1893–94, being Rs. 1,093 less than the amount as per revised estimate submitted in last February. This decrease is due mainly to the office building having been repaired at a less cost and to the school latrine not having been constructed for want of sanction from the Director of Public Instruction.

21. *Grant I.*—The total outlay was Rs. 1,984—

	Rs.
Under New Works—	
(*a*) Communications	300
(*b*) Buildings	100
Under Repairs—	
(*a*) Communications	1,415
(*b*) Buildings	126

(i) The parapet walls of a bridge over the channel leading to the bazaar street and the revetment of side drains in Nicholsonpet form the new works. There were seven roads repaired, of which four were metalled and three gravelled. The names of the streets are mentioned in the margin with the measurements of the portions reformed. It has not been the practice to metal or gravel the entire breadth of the roads, but only the central portion measuring about 9 feet. The principal roads are in good order; lanes in important places remain to be improved, to which attention will be paid as far as funds can permit in the current year.

1. Sandapetah street	900′×21′
2. Kilvaduga street	900′× 9′
3. Mettu street	990′× 9′
4. Coimbatore road	1,470′× 2′
5. Gendapodikara street ..	570′× 9′
6. Pogalore road	1,350′× 9′
7. Nicholsonpettah road ..	850′×16′

(ii) *Buildings.*—A substantial compound wall for the Government chattram was erected and the office buildings, slaughter-house, &c., were repaired. The floor of the slaughter-house was in bad condition and was a subject of remark by the Deputy Sanitary Commissioner. The floor has been repaired with concrete and chunam so as to permit of no soaking. The building used for the "caste and gosha dispensary" was also repaired, and improved in accordance with the directions of the District Medical and Sanitary Officer.

(iii) A new well for the use of the Valluvars in the Valluva street is in course of construction.

22. *Grant II, Education.*—The total expenditure was Rs. 3,533 against Rupees 3,610 in 1893–94.

(i) There is a high school with four forms which consisted of 67 boys taught by six teachers including the Sanskrit pandit and the gymnastic instructor. A trained gymnastic instructor was appointed in July 1894 on Rs. 10 a month. The headmaster, who is paid Rs. 60 per mensem and is a Government servant, has not been giving satisfaction, and arrangements are being made with the Director of Public Instruction for his transfer to the provincial service. The total net cost of this institution was Rs. 414–8–0 against Rs. 698 in the previous year. The average cost per pupil was Rs. 8–3–0 against Rs. 9–2–1. It is showing signs of improvement and under a competent headmaster, the council hope to develop it into a first-grade high school.

(ii) *Primary Schools.*—Particular attention was paid to primary education during the year. The primary school under the direct control of the council, the strength of which rose from 198 in 1893–94 to 207 in the year under report, contained seven teachers, who were paid salaries ranging from Rs. 14 to Rs. 6, besides a proportionate grant on the results produced. The net cost of the school was Rs. 576–11–6 against Rs. 401 in 1893–94. Grants from municipal funds amounting to Rs. 206 were paid to six result schools with 301 pupils against Rs. 96 for five schools with 189 boys in 1893–94. The latter amount was exceptionally low on account of the examinations having been conducted before the completion of a full year in 1893–94. The total number of boys receiving education in the municipal and aided schools rose to 575 from 463.

(iii) *Inspection.*—There is an inspecting schoolmaster employed jointly by this and Erode municipalities to inspect and report on the progress made by the primary schools.

23. *Grant III,* (i) *Hospitals and Dispensaries.*—The municipal hospital was under the charge of M.R.Ry. C. Sekharan Avargal, whose report on its working is

herewith submitted. The total number of patients both in-door and out-door fell to 15,894 from 16,021 owing to the establishment of a separate dispensary for women and children which under Miss Watson is becoming popular. The average number treated daily at the latter dispensary was 75·93. The expenses are shared equally between the district board and the municipal council. Some improvements to the building as suggested by the District Medical Officer were effected at a cost of Rs. 25 and a male compounder has since been appointed. The expenditure on account of the hospitals was Rs. 2,895 against Rs. 2,362 in 1893–94. The increase is due to the pay of the civil apothecary having been raised from Rs. 75 to 125 and to the appointment of a separate staff in the "caste and gosha dispensary."

(ii) The midwife attended 52 cases of labour, which is not satisfactory. The one who was reported not to have done good work in 1893–94 was transferred, and two changes in the appointment made by the District Surgeon during the year. The change probably accounts for the small number. The lady apothecary attended eight cases, of which five were difficult. The townsmen appreciate the value of these institutions as evidenced by the increasing number of patients and the growing cost of medicines. The council very much regret that the contribution from the local board which was Rs. 1,200 has been reduced to a third of the actual expenditure in the case of the main dispensary in the current year. The sheds for contagious diseases have been in existence for several years and their proximity to the hospital has not been complained against. The extension of the hospital compound will involve much expenditure and the proposal of the civil apothecary in his report can only be carried out when the finances show improvement.

24. *Vaccination.*—A census of all unprotected children below ten years of age was taken under the orders of the Tahsildar-Chairman and measures were adopted to vaccinate them all. The general health was good. No epidemic prevailed during the year. There was one solitary case of cholera, which was that of a traveller from Kulittalai. There were some cases of small-pox towards the close of the year. An inoculated calf was sent for from the Coimbatore depôt and as many as 330 cases vaccinated from the lymph taken directly from it. Nearly all of them proved successful. Councillor M.R.Ry. S. Muniswami Nayudu Garu, Pensioned Deputy Inspector of Vaccination, and M.R.Ry. E. T. Vedanayakam Pillai Avargal, the Stationary Sub-Magistrate of the town, co-operated zealously in bringing about this satisfactory result. There were five deaths from small-pox during the year. Fifty-six cases of failure to vaccinate were reported to the magistrate and vaccination effected in all of them. Lymph taken directly from the calf works more successfully and people have greater confidence in it than in the glycerine paste, which on many occasions proves useless. The following table gives the results of vaccination during the last five years :—

Years.	Number of vaccinations.	Successful.	Unsuccessful.	Unknown.
1890–91	333	305	16	12
1891–92	350	308	35	7
1892–93	428	369	46	13
1893–94	289	222	64	3
1894–95	* 892	785	101	6

* Three hundred and forty-four were infants below one year.

The average cost for vaccination fell from Rs. 1–2–8 to As. 4–8. Vaccination is compulsory in the town and a first-class vaccinator on Rs. 15 attends to the work.

25. The accompanying table gives the vital statistics for the last five years :—

Years.	Total number of birth registrations.	Total number of death registrations.	Population.
1890–91	418	388	10,750
1891–92	437	340	
1892–93	408	261	
1893–94	386	357	
1894–95	413	283	

The number of births has risen to 413 from 386 and that of deaths fell from 357 to 283. This satisfactory result is due to the complete absence of epidemic in the year, while in 1893–94 cholera carried away no less than 98. The registration work is done by a registrar, who is assisted by the vaccinator.

26. *Sanitation.*—The total charges under this head advanced to Rs. 3,456 from Rs. 3,275, and were nearly 22 per cent. of the total revenue. There are twenty-eight sweepers and scavengers maintained besides six cartmen; three peons under two inspectors supervise their work. The proportion of the scavengers is one for 380 of the population. The town was found to be one of the cleanest in the district by the Collector when he visited it last December, and the District Medical and Sanitary Officer was also of the same opinion. The situation of the town is said to be favourable from a sanitary point of view. There are eight public latrines, six for women and two for men. The council is alive to the necessity for additional latrines and arrangements will be made in the current year for constructing at least two as advised by the sanitary authorities. Sites have to be purchased in valuable wet fields and the prices charged will be high. The need for a proper system of drainage formed the subject of G.O., No. 469 M., dated 19th March 1895. A good supply of water was considered by the Sanitary Commissioner as more necessary, and the Government concurred in his view. There are at present three streets, which have side-drains constructed, one of them being a pukka masonry, one leading to the river bed. A scavenger is specially employed to clean and keep the main drain in order. The two others are also kept free from filth by weekly removing the sewage after mixing it with sand. A list of houses, which allow water to stagnate has been made and the council desire to insist on their owners keeping large iron tubs to hold the sewage and to arrange for removing it every morning and evening by means of two municipal carts. I have made an enumeration of the cess-pits or well-latrines in the town which number 125. Notices are being issued for closing them up. There are fifty-eight dust-bins in the town, of which thirty-five are of corrugated iron and twenty-three of masonry. All the above are in good condition. The number requires to be increased and the council will attend to it in the current year. New sites for burial and burning grounds have not yet been selected, as there are difficulties in getting suitable ones and as the attention of the council and the chairman was occupied largely in systematizing the work of collections and bringing the municipality to a state of order. There are at present two places, where dead bodies are buried by the Hindus, one is to the north-east of the town close to the railway station compound and is maintained by the council, the other is to the south-west on the river bank near Vanjiyamman coil. Burials do not take place in the bed of the river, as has been reported by the civil apothecary. It is the nearness of the latter ground to the river that is taken objection to and the selection of a proper site towards the south or west of the town as a substitute for it is therefore more necessary than to provide for a burial ground elsewhere. The Government burial ground in the heart of the town has been, under the orders of Government, closed. It was proposed last year that a place on the Coimbatore road used for storing rubbish may be utilized for the purpose, and the District Sanitary Officer approved of it, but I find it is rocky below the depth of two feet, and is quite unfit for burials. Some site not far removed from the river must be acquired at a high price to satisfy the religious requirements of the Hindu community. The Muhammadans bury their dead in the mosques and to prevent them from doing so will give rise to strong opposition. It can only be done gradually by conciliatory means. The practice of burning in the river bed, the council is anxious respectfully to submit, is not prejudicial to public health, as the bodies are burnt to ashes. The bones remaining after the bodies are burnt, will, according to religious custom, be put into the river, wherever they may be burnt.

27. *Grant IV, Lighting and Miscellaneous Municipal purposes.*—The town is lighted for twenty nights in a month by means of 126 lanterns, whereas there were 121 lanterns lighted for eighteen nights in 1893–94. There are four men employed on Rs. 5–8–0 each a month for the purpose. The total cost was nearly the same as in the previous year. The average expenditure for each lantern was Rs. 5–4–0 a year or As. 7 a month and compares favourably with the charges in other municipalities.

The avenues in the town have not been improved, as the temple authorities claim them and take objection to plant fresh ones, the whole town being regarded as part of the Devastanam inam. The question is now under the consideration of the Government.

28. *Grant V.*—The office establishment has undergone much change and is now working satisfactorily.

IV.—Closing Balance.

29. The year closes with a balance of Rs. 2,462–0–9 excluding the deposit balance.

30. Copy of the resolution of the council approving the report is also submitted.

Enclosure.

Concise Annual Report on the working of the Municipal Hospital, Karúr, for the year 1894–95.

Public Health.—Except a very mild epidemic of small-pox which broke out mostly among children during the last quarter of the year there was no epidemic of any sort in the town during the year. Fewer people suffered this year from ague, the most common disease here, when compared to the year previous. The general health of the people was good throughout the year.

2. *Vital Statistics.*—There were 283 deaths in all in the town, of which 99 were children under one year. The largest number of deaths comes under bowel complaints and fever. The number of births registered during the year was 413.

3. *Sanitation.*—The Amarávati is the principal source of water-supply. There is no proper drainage to this town. Refuse water is either let into side-drains or allowed to flow into back-yard of houses. About 125 houses have cess-pools, a few of which are properly kept. A burial-ground has not yet been selected, the dead bodies being still buried or burnt in the bed of the Amarávati alone. Want of a burial-ground and two or three additional public latrines have been suggested more than once in previous reports. Excepting these, the sanitary condition of the town is fair.

4. *Vaccination.*—Vaccination is compulsory and is conducted by a first-class vaccinator. Eight hundred and forty-three cases were vaccinated during the year against 289 of the previous year. Of the 843 cases, 535 were worked with glycerine paste and 308 from direct calf, both supplied from Coimbatore depôt; of the former only 83 per cent. proved successful and of the latter 95 per cent. were successful. This year there were 331 cases vaccinated under one year, against 89 of the previous year. There were also eighteen cases of re-vaccination this year.

5. *Hospital* (*a*).—In the main building there are two separate wards, one for males and the other for females and will accommodate five and three patients, respectively. There is also a separate building for receiving lying-in-patients. Besides these there are three katcha sheds for contagious diseases and one dead-house within the hospital compound.

(*b*) The pukka buildings are in good state of repair, but the four detached sheds are in opposite condition and have been condemned by the District Medical and Sanitary Officer during his last inspection.

(*c*) Furniture is in fair condition.

(*d*) The tabular statement given below shows the number treated as compared with previous years:—

Years.	In-door.	Out-door.	Total.
1892–93	67	15,102	15,169
1893–94	70	15,951	16,021
1894–95	93	15,801	15,894

The decrease in the number of out-patients treated is owing to the opening of a separate female dispensary in the town.

(*e*) There were six deaths among the in-patients during the year, viz., injury (burn) two, narcotic poison one, epilepsy one, general debility one.

(*f*) Seventy-one major and 830 minor operations were performed during the year, and all but one major operation were successful.

(*g*) Establishment is quite sufficient and efficient.

(*h*) The midwife attached to the hospital aided 52 cases during the year against 44 in the year previous.

(*i*) From the 1st of September last a separate dispensary was opened for the use of women and children alone and is occupying a portion of the local fund chattram for its use, some necessary improvements having been made to the original building. The total number treated was 6,776 with a daily average attendance of 75·93. One hundred and ninety-three minor and ten major operations were also successfully performed in this dispensary.

(*j*) The hospital compound is too small and the buildings consequently are huddled together; the present contagious sheds are too close to the main wards.

KARUR,
9th May 1895.

(Signed) C. SEKHARAN,
Civil Apothecary.

No. 1919.

Forwarded to the Chairman, Municipal Council, Karúr.

COIMBATORE,
11th May 1895.

(Signed) J. F. FITZPATRICK, Surgn.-Lieut.-Col.,
District Medical and Sanitary Officer.

No. 2544-R.

Submitted.

2. The main streets are maintained in good order.

4th August 1895.

(Signed) T. M. SWAMINATHA AIYAR,
Acting Sub-Collector.

Endorsement No. 15.

Forwarded.

2. The Council consisted of three officials and nine non-officials, all nominated. The average attendance of officials was two and that of non-officials only four. The latter should have been higher.

3. *Financial.*—The total receipts of the year including the opening balance were Rs. 17,200 against Rs. 17,790, the sanctioned estimate, and Rs. 17,030, the revised estimate of the year, and Rs. 17,160, the actuals of the preceding year. The variations in the general total are not large, though in individual items, tolls show an increase of Rs. 2,013 as compared with the preceding year, and about Rs. 500 as contrasted with the sanctioned and revised estimates. This increase is explained by the chairman. A portion of it, however, as well as the outstandings under the same item for the previous year and certain other sums, Rs. 1,145–13–10 in all, were embezzled by the manager who was convicted of forgery and criminal breach of trust and sentenced to undergo six years' rigorous imprisonment therefor. In G.O., No. 1100 M. Mis., dated 12th July last, sanction was accorded to prosecute also the *ex*-chairman under whom the year commenced, and steps have been taken to carry out the order. This man was a pleader of the local munsiff's court appointed in July 1891 and on the expiry of his term of three years of office, the Tahsildar of the taluk was put in; he, however, found the work too much for him, with his own travelling to do, and the Sub-Registrar, who now holds the post, was finally appointed in January of the present year. Defalcations of further sums are said to have been subsequently discovered by him.

The collection of the general taxes and private scavenging fees showed improvement. The private scavenging system is probably still susceptible of extension, seeing that two-thirds of the total number of houses in the town have not been brought under it, and the levy of fees in advance should not have been "unknown," for it is enjoined in paragraph 4 of G.O., No. 134 M., dated 28th May 1885, a copy of which was sent to the chairman of the Municipal Council on the 19th June 1885. There were no collections on account of sale of sweepings within the year under report, and the reason is given by the chairman; the amount, however, viz., Rs. 127–12–6, due on this account is said to have been since realised.

4. *Charges.*—The total charges amounted to Rs. 14,728 or Rs. 1,382 and Rs. 832 less than the sanctioned and revised estimates, respectively; compared with the actuals of the previous year there was also a falling off of Rs. 1,093. Smaller expenditure under all grants generally, except Grant III, accounts for the decrease.

5. *Works.*—The new works and repairs carried out during the year are all detailed in Parts I and II of Statement II-A and are referred to by the chairman in paragraph 21 of his report. Of them the comparatively important ones were the road revetment in Nicholsonpet and the chattram compound wall under "New Works" and the repair of seven roads, the office buildings, slaughter-house and the female hospital under "Repairs." Rs. 1,416 or about 34 per cent. of the net toll receipts were spent on road repairs.

The main streets are reported by the Revenue Divisional Officer to have been maintained in good order and the chairman says that the town was found by both the Collector and the District Medical and Sanitary Officer when visited by them to be one of the cleanest in the district.

6. *Educational.*—The municipal council maintained a high school and a primary school and aided six primary schools with results grants amounting to Rs. 206 against Rs. 96 in 1893–94. There was a rise in the number of boys in the municipal and aided schools, but the high school was not self-supporting, the net cost to the council on its account being Rs. 414. The council looks for improvement in the latter under a more competent headmaster than it now has, and arrangements are, it is said, being made to secure one. The rate at which grants to the results system schools were paid is not given either in the report or in the remarks column of statement V-B.

7. Some Rs. 6,700 was spent on sanitation and medical services. There was only a single case of cholera said to have been imported from Kulittalai in the Trichinopoly district, against 98 deaths from this disease in 1893–94; small-pox appeared among children towards the close of the year, and resulted in five deaths. The hospital service continues to be popular, and the decline (127) in the number of patients treated thereat is attributed to the establishment of a separate dispensary for women and children from the 1st September 1894. At the latter institution 6,776 out-patients received treatment. This is encouraging, and it is gratifying to hear that Miss Watson, who is in its charge, is becoming popular; she, it appears, attended eight cases of labour, of which five were difficult, while the midwife attached to the hospital attended 52 cases against 44 in 1893–84. Vaccination, vital statistics and general conservancy also appear to have received attention. Cases of infantile vaccination were 331 against 413 births registered. It is to be regretted that suitable sites for burial and burning grounds have not yet been chosen and acquired. Whatever the effect of burning may be, burials at any rate near the river banks cannot but prove injurious to the health of the town people, especially as their main source of drinking-water supply is the Amarávati river and the selection of suitable sites for this purpose should no longer be delayed.

8. I have not seen the town of Karúr myself and cannot, therefore, speak to the state of its roads and sanitary services from personal knowledge, but they appear to be fairly satisfactory. The chief feature of the year has been the discovery of the defalcations already noticed, and the suspicion that still further defalcations may be discovered. When Mr. Pritchard, the Inspector of Local Fund Accounts was here, however, recently, I spoke to him about the matter, and he promised to undertake the audit of the municipal accounts as early as possible, and such an audit will no doubt help very greatly to put things straight and to give the present chairman a fair start.

9. In checking the accounts the following discrepancies were found:—

(i) The incidences of taxation per head of population given at the close of paragraph 4 of the report are As. 14–11 and As. 8–8, and not Rs. 1–7–7 and Rs. 1–1–4.

(ii) The total receipts excluding the opening balance were Rs. 15,860–9–4, not Rs. 15,861–12–6 as given in paragraph 5.

(iii) The tax on buildings realized Rs. 4,116 not Rs. 4,111 as shown in the table in paragraph 6 of the report.

(iv) Rs. 1,093 mentioned in the second line of paragraph 20 is the difference between the total charges of the year and those of 1893–94, and not that as compared with the revised estimate, which amounts to only Rs. 832.

(v) The correct total net cost of the municipal high school is Rs. 414–4–8, not Rs. 414–8–0.

(vi) The expenditure on account of hospitals was Rs. 2,896, not Rs. 2,895.

(vii) It is presumed that 380, the population for which the proportion of scavengers is given as one in paragraph 26 of the report, is the round number for 384.

(viii) The average expenditure for each lantern (lamp light) came to Rs. 6–2–6 a year or As. 8 a month, and not Rs. 5–4–0 or As. 7 a month.

(ix) The provision of Rs. 400 in the sanctioned estimate on account of "Results grants" is omitted opposite that item in the column intended for it in statement II. The details given in columns 5 and 6 under Grant II do not make up Rs. 3,580 and Rs. 3,609–9–2 entered, respectively, as the totals of those columns.

(x) The establishment charges for municipal schools on salary system is Rs. 1,894–14–5 as per statement II, whereas they are Rs. 1,884–14–5 according to statement II-B.

(xi) The correct total of the pay of Road-cleaning establishment—"5 (*a*) under Conservancy," comes to Rs. 2,450–2–6, not Rs. 2,454–2–6, as given in statement II-B; further, the details given amount to a total of only Rs. 2,388, not Rs. 2,392 as entered.

(xii) It is not known how the gross receipts of Rs. 6,221–2–0 under "Tolls" as shown in statement I, were arrived at, nor do the sums entered in columns 8 to 11 of statement VII seem correct. It does not also appear how there will be a balance of Rs. 100 as shown in statement IV-B, if of the arrear demand of Rs. 2,662–8–0 under "Tolls" Rs. 2,567–10–0 have been collected.

(xiii) The amount shown in column 17 of statement IX does not tally with that given in column 4 of statement IV-A opposite the item "Tax on buildings" as it should.

(xiv) The figures in columns 8 and 9 opposite the item 2 in the appendix A to statements IV-A and IV-B do not tally with the totals of those in columns 12, 14, 16 and 18, and in columns 13, 15, 17 and 19, respectively. The entry in column 9 opposite the item 3 also does not agree with the total of those in columns 13, 15, 17 and 19.

(xv) Columns 5 and 9 of statement XI are evidently intended to give the number on the 31st March 1894, not 1895. The entry "1895" in the headings is wrong, as also the figure 8 in the former column, which should have been 13.

(xvi) The closing balance and the grand total are not entered on the expenditure side of the account.

(Signed) H. A. SIM,
Acting Collector.

28*th July* 1895.

Order—No. 1803 M., dated 30th October 1895.

The receipts and charges of the Karúr Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94:—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,185	2,630	1,340	1,339
Tax on Buildings and Lands	4,085	4,250	4,350	4,456
" on Vehicles and Animals	450	550	550	540
" on Carts	738	850	850	816
Tolls	2,189	3,600	3,880	4,151
Realizations under Special Acts	671	550	730	541
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	64	20	30	30
Conservancy Receipts	251	250	170	..

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts—cont.	Rs.	Rs.	Rs.	Rs.
Fees and Revenue from Educational Institutions	2,001	2,000	1,950	1,948
" from Medical Institutions	..	30	30	..
Income from Markets and Slaughter-houses	837	750	760	806
License Fees	40	100	150	181
Other Fees	471	370	390	395
Fines under Municipal and other Acts	183	200	130	116
Grants and Contributions from Government	298	380	380	324
" " from Local Boards	1,200	1,200	1,200	1,238
Recoveries for services to private individuals	24	60	120	122
Miscellaneous	..	..	10	6
Advances Recovered	1,473	..	..	140
Total ..	17,160	17,790	17,020	17,149
Charges.				
Grant I—				
New Works—				
Communications	368	400	310	300
Buildings	816	200	200	100
Water-supply	26	50	50	22
Repairs—				
Communications	1,652	1,400	1,400	1,416
Buildings	108	300	300	127
Water-supply	51	50	50	19
Total ..	3,021	2,400	2,310	1,984
Grant II—				
Municipal Schools—				
On the Salary System	2,187	1,980	1,960	1,936
" Salary-result System	1,167	1,380	1,250	1,246
Result Grants	96	400	250	206
Inspection	90	120	120	130
Miscellaneous	70	..	..	15
Total ..	3,610	3,880	3,580	3,533
Grant III—				
Hospitals and Dispensaries	2,362	2,730	2,970	2,896
Contributions	78	90	90	132
Vaccination	202	260	290	215
Registration of Births and Deaths	104	100	90	75
Conservancy, Road-cleaning and Road-watering	3,304	3,580	3,550	3,457
Total ..	6,050	6,760	6,990	6,775
Grant IV—				
Lighting	787	870	820	776
Markets and Slaughter-houses	3	..	..	..
Choultries	57	70	70	60
Avenues	52	..	..	4
Public Garden, Survey of Land, Fire and other charges	509	800	540	503
Total ..	1,408	1,740	1,430	1,343
Grant V—				
Supervision and Management	1,508	1,330	1,230	1,081
Advances Recoverable	224	..	..	12
Refunds	..	..	20	..
Balance	1,339	1,680	1,460	2,421
Total ..	1,7160	17,790	17,020	17,149

2. The number of meetings held by the municipal council was the same as in the previous year, viz., twenty-five. There was a marked improvement in the average attendance of the official members, and it was satisfactory; but the attendance of the non-officials declined and was indifferent.

3. *Receipts* (1).—Under the tax on buildings the net current demand again increased, rising by Rs. 100, but under the tax on lands it remained unaltered. The collections of the tax on buildings improved somewhat, but the realizations of the land-tax were again indifferent. It is observed, however, that a considerable portion of the outstandings under both these heads has been collected since the close of the year, and the Government trusts that the efforts made in this direction will not be relaxed until they have all been adjusted. The question of writing off the amounts found to have been embezzled should be considered.

(2) The number of coercive processes issued during the year declined, and notwithstanding the repeated remarks of Government on the subject, nearly 29 per cent. of the total number of those under disposal remained unexecuted at its close. The Chairman should see that greater promptitude in this matter is in future displayed by the municipal executive.

(3) There was a marked increase in the receipts from tolls and license fees, but under the circumstances explained in paragraph 11 of the Chairman's report the income from ferry rents declined. The fall in the revenue from fines is apparently due to want of energy on the part of the police and the municipal executive in enforcing the sanitary provisions of the law, and if so, it is not satisfactory. The decline in the receipts from the sale of the town sweepings is said to be owing to the removal of the rubbish depôts to sites further from the town. Why this should be the case is not very clear, as taking the depôts outside the town would apparently bring them nearer to the ryots' fields.

(4) The private scavenging service made no material progress during the year. The number of houses attended to rose from 74 to 93 and the net cost of the service to the municipal council was Rs. 14 against Rs. 104 in 1893–94. Had the fees been invariably collected in advance, as repeatedly ordered by Government, the system would have been worked at a profit. The Government learns with regret that this has never been hitherto done and trusts that the instructions already issued on this subject will in future be strictly followed. From paragraph 19 of the Chairman's report it appears that since the close of the year the service has been somewhat extended and it is hoped that in the current year the directions in paragraph 3 (3) of the review of last year's administration will be attended to and that this will be the last occasion on which it will be necessary to observe that the working of the system is defective.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,716, or only 41·4 per cent. of the net municipal income from tolls, against the minimum of 50 per cent. prescribed by Government, but the main roads are reported by the Revenue Divisional Officer to have been in good order.

(2) *Education.*—The net expenditure on education was Rs. 1,341, or 13·5 per cent. of the income from taxation. All but Rs. 414 of this was devoted to primary education. The council continued to maintain a high school on the salary system and a primary school on the salary-result system. The total attendance at these remained unaltered and the pupils from them were fairly successful at the departmental examinations. Efforts should be made to render the high school more nearly self-supporting. The council also aided six primary schools with result grants against five in 1893–94. There was a marked improvement in the attendance at them, but although they did fairly well at the grant examinations, nearly one-half of the allotment for grants was, for reasons which have not been explained, allowed to lapse. It is, however, satisfactory to note that the total number of boys under instruction in the municipal and aided schools rose from 59·8 to 74·3 per cent. of the male population of school-going age.

(3) *Medical Relief.*—The number of patients treated at the municipal hospital exhibited a decline, which is ascribed to the establishment in the town of a separate dispensary for women and children. This latter which is maintained by the municipal council and the district board jointly, was opened on the 1st of September 1894 and the Government is glad to note that it is already becoming popular, as many as 6,776 patients having been treated in it up to the end of the year. Several changes occurred in the post of midwife attached to the hospital and in consequence only fifty-two cases of labour were attended. This is not satisfactory; stringent measures to produce better results should be taken at an early date.

(4) *Vaccination and Vital Statistics.*—The ground lost in the matter of vaccination in the year previous was more than recovered, the reported number of persons vaccinated during the year having risen from 300 to 892 and the net cost

of each successful case having fallen from Re. 1–2–8 to As. 4–5. Infantile vaccination also made satisfactory progress. The ratio of success though better than in 1893–94 was, however, still low. The Government is glad to note the testimony borne by the Chairman to the assistance given him in this matter by the gentlemen referred to in paragraph 24 of his report.

Fair attention appears to have been paid to the registration of births. The number of deaths recorded declined, and this is attributed to the absence of any large mortality from cholera as in the previous year. The returns cannot, however, be regarded as complete as the rate is considerably below the normal. Greater attention should be paid to this matter in the current year.

(5) *Sanitation.*—The expenditure under this head fell short of the allotment by 3·5 per cent. and amounted to 21·9 per cent. of the current receipts. From paragraph 26 of the Chairman's report it appears that some attention is being paid to the sanitation of the town, but it is evident from the inspection notes of the Deputy Sanitary Commissioner, recorded in G.O., No. 29 M., dated 10th January 1895, that a great deal yet remains to be done in this direction. Steps should be taken to carry out the recommendations made by this officer, one after another, as funds permit.

The delay in selecting a site for a burning and burial ground for Hindus is most regrettable. Every effort should be made to acquire one at once. The remarks in the concluding portion of paragraph 26 of the Chairman's report on the subject of the harmlessness of burning corpses in the river bed are sufficiently met by the Deputy Sanitary Commissioner's observations in the inspection notes read in the order above referred to.

5. *General Remarks.*—The year closed with a balance of Rs. 2,421, or 15·3 per cent. of the current receipts. The administration of the municipality during the year under review showed an improvement in several branches, but it cannot yet be regarded as altogether satisfactory. The extension of the private scavenging system, the registration of deaths and sanitation demand increased attention.

6. The delay of nearly two months which occurred in the submission of this report is regrettable and should not be allowed to recur.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. C. Rajagopaul.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

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OCTOBER.

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