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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 1631 Press ~~Mis.~~

60-61

Dated 7-12- 1872.

60-61 33/34

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
7th December 1872.

No. 60. Read the following letter from the Acting President of the Municipal Commissions in Ganjam, to the Chief Secretary to Government, Fort St. George, dated Chicacole, 19th October 1872, No. 1838 :—

I have the honour to submit the annual accounts of the Municipalities of Berhampore and Chicacole, together with the reports of the Vice-Presidents for the year 1871-72. The Auditors' reports as well as the accounts called for in G. O., dated 4th May 1872, No. 627, Financial Department, also accompany this letter. The accounts sent by the Vice-Presidents and bearing the Auditors' signatures had to be somewhat altered, because the prescribed forms and instructions had been deviated from ; and they have, therefore, been re-written in my office. I have had the fresh accounts of the Berhampore Municipality signed by the Auditor, who is a clerk in my office. But it is too late to get the Chicacole accounts similarly signed as the Auditor of those accounts lives at Bimlipatam. It will also be observed that the Auditor's report on the Chicacole accounts is very meagre, and not in accordance with the instructions contained in G. O., dated 12th August 1870, No. 1010, but it is now too late to remedy the defect. I have made marginal notes in the reports of the Vice-Presidents wherever they were necessary.

2. I. BERHAMPORE.—The total receipts of this Municipality from all sources were Rupees 16,711, exclusive of the preceding year's balance (Rupees 5,982), and deposits; and the total expenditure Rupees 13,752. The receipts under the head "Taxes" (current) were Rupees 13,672. The Vice-President in his report includes the miscellaneous receipts marginally noted under "Taxes." The receipts from taxes (both current and arrears) show an increase of Rupees 996 over the estimate. With regard to the professional-tax it is more correct to say that a tax of Rupees 3 was imposed according to the Act, and 1 Rupee afterwards remitted in consideration of the inability of the taxpayers to pay, so that Rupees 2 only were actually collected. The Vice-President in a letter, dated 3rd instant, No. 53, written in reply to a reference made by Mr. Master, gives the following account of the progress of elementary education in the town :—

	Rs.	A.	P.
Sale of sweepings	6	0	0
,, of materials	3	0	0
Rent of Cart-stand	92	0	0
,, of Police huts	30	0	0
Fees in Slaughter-houses	27	8	0
Total ...	158	8	0

"I have further to state that there are in this town no less than twenty-five pyal schools containing about 500 boys. None of these schools were under inspection last year. But this year we are glad to notice that our educational operations have been successful to some extent. Sixteen schools containing 218 boys and five girls were examined under result system, and a grant of Rupees 340-8-0 was paid at about Rupees 21 on an average for each school. This being the first year of the schools being brought under systematic inspection, the studies in the schools were confined only to the first standard, and in some cases to the second, and consequently no school received a high rate of grant. It will be thus seen that 500 out of the population of 21,816 are educated, viz., two per cent., and 186* were inspected, viz., thirty-eight† per cent. It is interesting to observe that, out of 186

* This is the number actually presented for examination.

† Thirty-eight per cent. of the number on the rolls, viz., 500.

boys and girls that were examined, 118 are Ooriyas and sixty-eight Telugues, which analysis shows that the Ooriyas are beginning to appreciate the value of education." The working of this Municipality is satisfactory. The town of Berhampore is susceptible of much improvement, and much has been done to improve it. It is now very different from what it was a few years ago. Streets and bye-paths which were once impassable during the rains from mud and filth have now become well-constructed roads supplied with efficient means of drainage, and what were once the receptacles of filth and rubbish, and a perfect nuisance to those dwelling in their neighbourhood, are now the sites of decent-looking habitations and good roads. The townspeople cannot but be alive to these improvements, and they accordingly fully appreciate them. There is still, however, more to be done which will in time further improve the town.

II. CHICACOLE.—The total receipts of this Municipality, exclusive of the balance, were Rupees 9,121, and the total expenditure Rupees 9,890, so that the expenditure exceeded the receipts of the year by Rupees 769. The balance of Rupees 3,218 at the beginning of the year made up the deficiency, and left a balance of Rupees 2,449 at the end of the year. The amounts of receipts and charges mentioned in paragraph 1 of the Vice-President's report are exclusive of those of the Civil Dispensary. I enclose a statement of the educational operations of this Municipality, as well as a report from the Medical Officer in charge of the Dispensary on the working of that institution. The high roads of Chicacole are all kept in very good order, but the bye-roads are in a poor condition and by no means in such a state as could be wished. Many of them are lanes so narrow as to make it almost impossible to provide them with suitable roadway and drainage. It is not possible to widen them owing to the houses on both sides. Any project to improve these lanes will necessitate a heavy outlay, which the means at the disposal of the Commissioners at present do not admit. No pains will, however, be spared to introduce all practicable improvements by degrees. The townspeople do not yet fully realize the benefits of the Municipality, but they are becoming more alive to them. Further improvements gradually introduced must make them appreciate the institution more than they have hitherto done.

3. Whatever may have been the feelings of the people in both the towns at the first introduction of the municipal taxes, they do not now murmer at or object to pay them. The novelty has worn away. They have become accustomed to the taxation, and are alive to the benefits resulting from their imposition. Those times have now gone by when every innovation was looked on as an evil; and by improvements gradually introduced, we shall excite the interest of the people and make them heartily co-operate with us.

4. The tolls do not seem to have at all affected traffic in either of the Municipalities. The trifle that is paid by a cartman is charged to the hire of the cart.

5. The following are the lists of the Commissioners on the Municipal Boards:—

BERHAMPORE.

Officials.

William Francis Grahame, Esq., Acting President.
Thomas James Maltby, Esq., Vice-President.

T. D. Harris, Esq., Executive Engineer.
Gade Balaramiah Puntulu, Tahsildar.
Atmakury Lakshminarasimham, Deputy Inspector of Schools.

Non-Officials.

Rev. W. Bailey.
Thomas Parsons, Esq., Agent, Bank of Madras.
Chagante Simhachalam Puntulu, Pleader, Civil Court.
Adurte Lakshminarasimharao Puntulu, Cashier.
Atmakuri Adinarayana Chetty, Merchant.
Kota Gopinadha Chowdary, do.
Desabehara Patarla Polayya, do.
Lalkhan Sahib, Pensioned Subadar.

CHICACOLE.

Officials.

William Francis Grahame, Esq., Acting President.
..... Vice-President.
Honorary Assistant-Surgeon Daniel Gillespie, Civil Surgeon.
Nyapati Narayanamurti Puntulu, Acting Tahsildar.

Non-Officials.

Kantarao Puntulu.
Nidamarti Eswarappa Puntulu.
Nabhy Hussein Sahib.
G. Suryanarama Chetty, Merchant.

From the Vice-President of the Municipal Commission, Berhampore, to the President of the Municipal Commissions in Ganjam, dated Berhampore, 27th July 1872, No. 29.

I have the honour to submit the annual report of this Municipality for the official year 1871-72, together with the duly audited accounts and the Auditor's report, as well as the account prepared according to G. O., No. 627, dated 4th May 1872.

2. Statement I. exhibits the receipts from all sources.

The total receipts under "Taxes" are Rupees 13,830-6-7, of which Rupees 13,671-14-7 are from the various taxes, and Rupees 158-8-0 from Miscellaneous sources. This amount shows an increase of Rupees 1,090-6-7 over the estimated amount. Though the actual receipts on taxes on professions are less than the estimate by 468 Rupees, taxes on carriages, &c., by 50 Rupees, and fees for the registration of carts by 140 Rupees, yet the increased receipts on tolls made up the deficiency and showed an excess. The tolls were let on contract. Under the present Act a tax of Rupees 3 is fixed as professional-tax for persons coming under Class VI., but the majority of the people that had to pay according to that rate used to pay 2 Rupees under the old Act, and were not able to pay more. They are, therefore, assessed at the old rate, and thus the deficiency in the amount of professional-tax is caused.

3. The balance remaining due on house and professional taxes, at the end of the last year, was Rupees 101-0-8. Of this a sum of Rupees 96-6-11 has been collected, and the difference (Rupees 4-9-9) is written off the accounts.

4. A sum of Rupees 27-6-9 from the toll's contractor, and Rupees 3-8-10 from taxpayers, total Rupees 30-15-7, have been collected in excess, and this will be refunded.

5. DISPENSARY.—A contribution of Rupees 1,500 by the Local Fund Board, Chetterpore Circle, was sanctioned to this institution, but the Board actually contributed only Rupees 750 stating

that the income from other sources was large. No estimate was made and sanctioned for the income from other sources. The actual receipts are shown according to the accounts rendered by the officer in charge.

6. CHARGES.—*Grant I.*—Under "New Works" a sum of Rupees 3,907-11-9 was expended, viz., Rupees 1,792-4-3 less than the estimate. The details are shown in Statement II.-A, Part I.

ROADS.—A length of 2,448 yards commenced last year were completed in this, and under "Petty Works" a further length of 570 yards, as also two tunnels.

Roads measuring 1,261 lineal yards were commenced during the year in the different principal streets, and are now in progress of completion.

Substantial drains of cut-stone measuring 1,910¾ lineal yards were carried out in the principal streets, and the completion of the drainage system is still in progress.

A well urgently needed is being constructed, and the actual expenditure (Rupees 58-15-6) is shown in the account. Two latrines were made of tatties, at a cost of Rupees 14-4-5, which is shown under "Petty Works and Reserve" under "Sanitary and Miscellaneous."

7. REPAIRS.—The expenditure under this head is Rupees 1,280-14-6, viz., Rupees 148-13-6 less than the estimate. The details are given in Statement II.-A, Part II.

Two roads measuring 3,133 lineal yards were repaired with gravel, also roads measuring in all 1,224 lineal yards and 36 tunnels and ditches. A few other petty repairs were also made here and there. This expenditure is given under "Petty Works and Reserve."

Five existing latrines and stone drains were repaired and kept in good order, as also four wells.

The Police huts having been under the charge of the Municipality for the first four months of the year under review, the repairs necessary were made at a cost of Rupees 58-3-7.

8. *Grant II.*—We have neither training nor municipal schools, sixteen pyal schools were examined during the year under the result system, and a grant of Rupees 340-8-0 was paid to them. The private subscriptions and the Government grant to the town school at Berhampore being insufficient to maintain it, a grant of 15 Rupees per month was sanctioned to make up the deficiency in order that the school might not collapse. A sum of Rupees 88-8-0 was paid during the year.

9. *Grant III.*—A total sum of Rupees 1,777-11-7 was expended during the year on account of the Dispensary. Of this sum, Rupees 656-13-9 were paid for nine months from May 1871 on account of medical subordinates and contingencies, out of the 750 Rupees contributed by the Local Fund Board, Chetterpore Circle; the remaining Rupees 1,120-13-10 were paid from the proceeds of subscriptions, &c. Information can be obtained from the Collector about the Rupees 88-13-9 remarked upon by the Auditor which do not appear to have been paid to the Dispensary as voted by the Municipal Commissioners.

10. REGISTRATION OF BIRTHS AND DEATHS.—Payments were made on results for only two months of the year, and on receipt of the G. O., No. 880, dated 19th June 1871, two Registrars were engaged at 10 Rupees each per month. The total charges under this head during the year were Rupees 213-9-6.

11. CONSERVANCY.—The total cost during the year was Rupees 3,343-5-4. This sum is less than the estimate as fodder and gram for bullocks were given out from the stock bought last year.

12. *Grant IV.*—Nothing was done towards lighting the town. The subject is at present under consideration, and steps will shortly be taken to carry out this important measure effectually.

As it was necessary to support the poor of the town owing to the failure of crops throughout the district, a sum of Rupees 109-15-4 was paid to sixty-five paupers from February 1872, but the payment has since been discontinued.

Proceedings of the Madras Government, Financial Department,
7th December 1872.

13. *Grant V.*—The actual expenditure was Rupees 2,427-4-5, viz., Rupees 87-3-7 less than the estimate.

14. The usual sanitary works were carried on; the streets were cleansed and the rubbish carted away. Want of water was felt during the latter part of the year on account of drought. This want, however, was removed by a few wells dug by the Public Works Department, a few others being repaired by the Municipality.

15. The total births were 403, and the total deaths 301. The number of persons vaccinated was 153, of which 129 cases were successful. Cholera did not make its appearance during the year, although it did in the vicinity. The medical operations are shown in the report annexed. The public health was on the whole good.

16. Of the professional taxes fixed under the provisions of the present Act only a few pay the highest rate. Of those who pay lower rates the majority pay 2 Rupees. Under the present Act the rate of 2 Rupees is fixed only for officials, others being classed under Classes VI. and VIII. at the rates of Rupees 3 and 1, respectively. Those who were not able to pay more than the former rate were retained in Class VI., and a tax of Rupees 2 was levied from them. All others with smaller incomes were assessed under Class VIII. The introduction of this class has been much appreciated by taxpayers who formerly paid a higher rate, and but little difficulty has been experienced in collecting the tax.

The house-tax assessed upon 4,117 houses was readily paid, and no distraints were necessary, and only twenty-one distress warrants were issued.

REGISTRATION OF CARTS.—Under the present Act a maximum fee of 2 Rupees per half-year is fixed for each cart; in accordance with this the estimate was made at Rupees 1-8-0 per cart; on levying at this rate, however, to some extent at the beginning of the year, the fee appeared to be in excess of what the cartmen could pay; and the Commissioners, therefore, sanctioned the reduced rate of 1 Rupee as was formerly the case. This tax is willingly paid by the people.

Tolls were collected at the former rates, viz., at half the present maximum rates, and this amount appears to be a fair and equitable one. The toll contractor was not guilty of any misconduct, and only a single case of double collection by toll collectors was brought to the notice of the Commissioners. The offender was punished by the Magistrate.

17. Although the people grudge the payment of the different taxes under the Towns' Improvement Act, just as they do the payment of all other taxes, yet they are not slow in appreciating the benefits derived by the working of the Act, when they see the improvements carried out in the town, its cleanliness and good order, and its spacious roads.

18. The removal of irregular groups of huts, the filling in of stagnant ponds, and the construction of good roads have all tended to promote the health of the inhabitants, and several parts of the town noted for their generally filthy state have been thoroughly cleansed, and are now the site of numerous respectable houses.

19. As to the Auditor's remarks we have to state that corrections in four entries in the register of house-tax were supported by the Proceedings of the Commissioners, and eight entries corrected according to the register of last year were initialled by the Municipal Manager, only three being without initials. From Section 61 of the Act it is evident that no column is necessary showing the incomes of persons liable to be assessed for arts and professions, nor is the tax to be fixed at so much per cent. The form for keeping the register of taxes on arts and professions, as suggested by the Auditor, is contrary to the Act, and the suggestion need not, therefore, have been made. If the registers for the registration of carts and taxes on carriages, &c., be separately kept for each half-year, it cannot be readily ascertained whether all the carts that were registered in the first half-year were or were not registered in the second half-year. The registers that have been objected to have been kept in the same form for the last four years, and have been

found convenient for reference. The change proposed by the Auditor is, therefore, undesirable. For the payment of coolies it is usual to enter in the account books only the rates, the number of coolies, and the amount paid. It is not usual to take vouchers for daily labour. The same course is followed in the Public Works Department, and this course was never before objected to.

From the Auditor of the Municipal Accounts, Berhampore, to the Vice-President of the Municipal Commission, Berhampore, dated Chetterpore, 15th July 1872.

I beg to return the municipal accounts of the year 1871-72 duly audited. The several registers maintained by the Municipality were examined and found correct with the exception of the following differences :—

(*a.*) Register of Rates on Houses and Buildings.—Annas 7-6 appear to have been collected in excess of the demands, viz., Annas 7-2 from No. 63, Street No. 9, of Berhampore, and Pies 4 from No. 109, Street No. 3, of Bhapur. This excess should be transferred to deposit account and necessary adjustment made in the accounts for 1872-73.

(*b.*) There are some alterations in the registers, but they have not been initialled by the Head of the Department.

(*c.*) Register of Tax on Arts and Professions.—Rupees 3-1-4 have been collected from the following individuals in excess of their demand. This amount should likewise be transferred to deposit account and adjusted in the accounts for 1872-73 :—

Rupees 2-8-0 from No. 56, C. B. Shaw, Esq., under Class V.
Annas 2-8 from Naraniporichu, No. 630, Class VI.
,, 6-8 from K. Venkataswamy's brother, K. Pottanah, No. 60, Class VIII.

2. Out of the current demand there remained a balance of Rupees 429-1-9 in the register of rates on houses and buildings, and Rupees 190-0-1 in the register of tax on arts and professions.

3. The total collections of the year, viz., Rupees 15,585-4-4, were properly remitted to the Branch Bank of Madras, Berhampore.

4. No column having been provided for in the register of taxes on arts and professions to show the income of each individual, it was impossible to check whether the assessments therein entered have been properly calculated.

5. I would, therefore, suggest the adoption of the accompanying form if approved of.

6. The registers of licenses and registration of vehicles in their present condition entail much labour on the Auditors with little satisfaction. I would, therefore, suggest that separate registers be kept for each half-year in their present form.

7. As regards the charges I beg to state that all the items have been duly supported by vouchers, but no receipts were secured for the sums distributed to coolies employed on road-work.

8. The balance in favour of the fund was Rupees 6,157-10-6 at the end of March 1872.

9. It appears that the Municipality has paid to Government Rupees 656-13-9 on account of pay of the medical subordinates and contingent charges of the Civil Dispensary, Berhampore, but from the accounts furnished by the Zillah Surgeon it is found that Rupees 88-13-9 were paid in excess of the actual charges, but I have no means of ascertaining whether the amount in question is a proper charge on the Municipality. It will have, therefore, to be ascertained and recovered from Government if necessary.

Concise Annual Report of the Civil Dispensary at Berhampore for the official year ending 31st March 1872.

Having so recently assumed medical charge of the station, I am not in a position to say much as to the working of this Dispensary as it has been already stated in the annual report for 1872 by my predecessor.

Proceedings of the Madras Government, Financial Department,
7th December 1872.

1. *Seasonal Phenomena.*—Have been stated in the jail report.

2. *Necessaries of life.*—Stated in the jail report.

3. *General state of Public Health.*—Has been remarkably good, there has* no special prevalence of any particular disease; the principal diseases for which in-patients has sought admissions have been ague, bowel affections, syphilis, and chronic rheumatism. The out-patients have generally suffered from fever, bowel affections, rheumatism, ulcers, injuries, syphilis, and skin diseases. The number of deaths amongst the in-patients was ten averaging to one per cent. of those treated is accounted for by the fact that patients are frequently brought into hospital in a hopeless and dying state.

* Sic in original, query "been ?"—W. F. G.

4. *Cholera.*—A mild epidemic of this disease made its appearance first in the neighbouring villages of the town.

5. *Small-pox.*—A few cases have occurred amongst the population, but the disease does not appear to have prevailed much.

6. *Malarious Fevers.*—Are almost always present, being most prevalent during the rains, but the population this year appears to have† very free from the disease.

† Sic in original, query been ?—W. F. G.

7. *General working of the Institution.*—The following is a tabular view showing the number admitted in this and last year :—

	In the year ending 31st March 1871.	In the year 31st March 1872.
	RS.	RS.
In-patients	123	107
Out-patients...	1,867	2,320

The diminished number of in-patients is, as was observed, due to the chronic character of the diseases, such as chronic ulcers, chronic rheumatism, the result of‡ mostly of syphilis and the abuse of mercury, &c. Owing to this, many patients had to be refused admission for want of room.

‡ Sic in original.—W. F. G.

The financial position of the institution has somewhat improved during the year.

	RS.	A.	P.
The capital having been raised from	2,741	7	6
31st March 1872	2,814	3	10
Of this sum is invested in Government security...	2,121	3	4
Floating capital in Berhampore Branch of Madras Bank	650	4	10
In hand	42	11	8
Total ...	2,814	3	10

Berhampore, 1*st April* 1782. (Signed) T. R. PATERSON.

From the Vice-President of the Municipal Commission, Chicacole, to the Acting President of the Municipal Commissions in Ganjam, dated Chetterpore, 24th June 1872, No. 13.

I have the honour to submit the following annual report of the Municipal Commissions for the town of Chicacole, together with the statements of receipts and disbursements for the year ending 31st March 1872, duly audited. The Auditor's letter of remarks, in original, is also forwarded herewith.

1. The total amount collected during the year was Rupees 8,223-11-10* with an opening balance of Rupees 497-5-3, and the expenditure Rupees 8,277-5-6,* leaving a balance of Rupees 443-11-7 in hand.

* *Vide* remarks in paragraph 2 of my covering letter.—W. F. G, *Ag. Presdt.*

2. You will observe from the Demand, Collection, and Balance sheet that, on the 31st March 1872, a sum of Rupees 162-10-11 was outstanding, being balance of house-tax. This is chiefly attributable to the indigent circumstances of some of the lower-class inhabitants of the town, who have not the means to pay the tax. One-eighth of the amount may be collected in the current year. The remainder will have to be written off as irrecoverable.

3. New Works.—(*a.*) Rupees 353 have been expended in constructing the new market previously estimated for at Rupees 500. The building is still under construction; it will be completed in a short time, when the Commissioners will arrange to rent it out.

(*b.*) As no suitable place could be got to build the latrine estimated at Rupees 150, the work has been put off for the present.

(*c.*) Masonry stone drains on both sides of two large roads in the town, measuring in all 779 yards, and costing Rupees 762-9-0, have been constructed.

4. Under the head of repairs a sum of Rupees 275-8-7† was expended to repair roads, &c., in the town exclusive of wages paid to coolies, &c. The roads are kept in fair order, and the cleanliness of the town is looked after.

† Including the cost of daily coolies employed on the works (Rupees 46), the expenditure on repairs amounts to Rupees 321-8-7.—W. F. G., *Ag. Presdt.*

5. The total number of persons vaccinated by the Municipal Vaccinator during the past year was 184, out of which number fifty-three were unsuccessful. The Commissioners regret that the majority of the people in the town are utterly opposed to vaccination, while they are in favour of inoculation; hence the small number vaccinated.

6. During the past year there were 360 births, and 384 deaths registered in the Municipal Office. Ninety-four persons died of fever, seventy-one of small-pox, thirty-one of bowel complaints, and the remainder from other causes.

7. The Commissioners do not think it necessary with reference to G. O., dated the 4th May 1872, No. 627, that the maximum rates of tolls should be reduced to one-fourth. The present rates levied are one-half of those laid down in Schedule C, and it is the opinion of the Commissioners that these rates do not press heavily on the people. No instance of oppression or irregularity on the part of the toll collectors has come to the notice of the Commissioners.

8. In the past year the Commissioners held nineteen meetings to transact business; the average attendance of the members was seven at each meeting.

From the Auditor of the Municipal Accounts, Chicacole, to the President of the Municipal Commissions, Chicacole, dated Bimlipatam, 14th June 1872.

I have the honour to inform you that I have carefully checked and examined the accounts belonging to the Chicacole Municipality, and have found them to be correct, and that the receipts and disbursements have been entered accurately in the different books set apart for that purpose.

The sum total of receipts for the year ending 31st March 1872, including the opening balance on 31st May 1871, of Rupees 497-5-3—

	Rs.	A.	P.
Amounts to	8,721	1	1
Disbursements	8,277	5	6
Leaving a balance of ...	443	11	7

Four hundred and forty-three, Annas eleven, Pies seven, which amount is correct as certified by the Deputy Tahsildar of Chicacole in charge of the Municipal Fund.

Annual Concise Report of the Civil Dispensary, Chicacole, for the year 1871-72.

1. *General Phenomena.*—I am glad to say that there has been very little difference in the past season than the few former ones, although the rains were scarce in the latter part of the year. The temperature in the verandah with the S. W. sea breeze was highest 105°, lowest 90°.

2. *Necessaries of life.*—The weather had no influence whatever on the public health. The crops were not abundant, about two-thirds or a little more owing to the scarcity of rain, but, however, the river channels were somewhat useful in supplying water to some of the fields. The prices of grain were rather high.

3. *State of Public Health.*—The state of public health has been good. The prevailing diseases were fever, rheumatism, diseases of the stomach and bowels, small and chicken-pox.

4. *Cholera.*—I am happy to say that the disease has never made its appearance either in the Town of Chicacole or in any of the villages in its vicinity during the past year.

N.B.—Cholera made its appearance after the official year was over.—W. F. G.

5. *Small-pox.*—Small-pox in its various forms was prevalent almost throughout the year, but increased in number of cases and in virulence in the months of January and February 1872. About seventy-one deaths occurred in the municipal limits of the town, and a small number from fever and dysentery, the sequel of small-pox. I am happy to say that it is now in its declining state.

Vaccination was kept up very carefully throughout the year, but with very great difficulty as the inhabitants still evince a great reluctance to vaccination and prefer inoculation.

6. *Malarious Fevers.*—I am glad to say that there have been no malarious fevers throughout the year.

7. *General working of the Civil Dispensary.*—The working of the Dispensary has been carried on as hitherto. It has given relief to 2,328 patients, of which in-patients 106, and out-patients 2,222, showing a decrease from last year of eighty-eight, of which in-patient one and out-patients eighty-seven.

8. *Financial Condition and Funded Property.*—The Dispensary is supported chiefly by the Maharajah of Vizianagram, K.C.S.I., who subscribes Rupees 50 monthly, and a few European and Native gentlemen of the district. In one of the Local Fund Board's meetings I informed the Principal Assistant Collector Mr. Grahame, the Vice-President, in the presence of the proprietor of the Oorlam Taluq, that this Native gentleman has withdrawn his annual subscription of Rupees 100 to the Civil Dispensary for the last two years, and on Mr. Grahame's asking and reasoning with him, said that he has derived no benefit from the institution, consequently he has discontinued.

	Rs.	A.	P.
The total income for the year is	1,878	13	6
Expenditure	1,873	8	9

The monthly income is just barely enough to cover the expenditure. The funded capital in Government security is Rupees 2,000, and in hand Rupees 5-4-9, making a total of Rupees 2,005-4-9.

Chicacole,
1*st April* 1872.

(Signed) DANIEL GILLESPIE,
Hon. Assistant Surgeon.

C

No. 61. ORDER THEREON, 7th December 1872, No. 1631.

With the letter above recorded, the President of the Ganjam Municipalities forwards the annual municipal reports of Berhampore and Chicacole for the year 1871-72.

RECEIPTS.

	RS.
Current—	
Rates on houses	2,881
Tax on arts	2,282
Tax on vehicles	691
Registration of carts	550
Tolls	7,038
Fees	88
Fines	142
	13,672
Arrear Taxes—	
Houses	50
Arts	46
	13,768
Hospital	3,935
Contribution to Hospital from Local Fund Board	750
Miscellaneous	158
Government contribution (arrears)	859
Advances recovered	19
Balance	3,204
Total	22,693

EXPENDITURE.

	RS.
Public Works—	
New Works	3,908
Repairs	1,281
Other items	163
	5,352
Education	429
Dispensary	1,778
Vaccination	99
Registration of births and deaths	214
Conservancy	3,343
Miscellaneous	596
Supervision and Management	1,941
	13,752
Balance—	
Municipal	6,034
Endowment	2,907
Total	22,693

2. BERHAMPORE.—In this Municipality the receipts for the year amounted to Rupees 22,693, and the expenditure to Rupees 13,752, leaving a balance at the end of the year of Rupees 8,941, of which Rupees 6,034 belonged to Municipal Funds, and the remainder to the Dispensary. This institution having been transferred to the Municipality during the year, the floating balance at its credit should have been entered as a receipt in the general accounts and the amount realized by sale of medicines and interest under the head of "Endowments, (*a*) Hospitals," the details being only shown in Statement I.-A. In Statement II. the charges for Police would have appeared more properly under the head of "Miscellaneous municipal purposes" than under "Supervision and Management." The statements are otherwise correctly prepared, and the Auditor in his report points out only a few errors and inaccuracies in the municipal accounts. No explanation, however, is *given* of the discrepancy between his statement of the balance at the end of the year as being Rupees 6,158 and the entry in the form submitted of Rs. 6,034. The total demand (current and arrears) for rates on houses and taxes on arts and professions amounted to Rupees 6,500, and the uncollected balance to Rupees 619, or rather over nine per cent. The remission of Rupees 617 was really an abatement of assessment under Class VI. on account of poverty. Of the expenditure of Rupees 3,908 on New Works, Rupees 1,617 were spent on Communications, and the remainder on Sanitary works, chiefly of drainage, which is still in progress, 1,910¾ lineal yards of substantial cut-stone drains having been constructed in the principal streets during the year.

3. As yet no municipal schools have been established, but Rupees 340 were expended in results grants, and Rupees 89 as a salary grant to the town school.

Proceedings of the Madras Government, Financial Department,
7th December 1872.

The working of the Dispensary appears to have been satisfactory, but the statement of the financial position of the institution given by the Medical Officer does not agree with Statement I.-A. The Auditor also remarks on an apparent expenditure of Rupees 88 on account of this institution in excess of the charges borne by the Municipality, and the Vice-President observes in his report that information on the subject can be obtained from the Collector, who, however, takes no notice of the matter in his report. It would have been more satisfactory had some explanation been given. Rupees 3,343 were spent on conservancy, but nothing has yet been done towards lighting the town. The subject is under consideration, and the Government trust that early action will be taken in the matter. Only 153 persons were vaccinated in the year—a result which is probably due to the local preference for inoculation. The public health throughout the year appears to have been good, though there was a general failure of crops in the district. Rupees 110 were spent in poor relief.

4. CHICACOLE.—The receipts of the Chicacole Municipality amounted to Rupees 10,339, and the expenditure to Rupees 9,890, as shown in the marginal abstract. The funded capital of the Dispensary has been included as a balance in the accounts submitted, but only the floating balance should have been shown. According to Statement I.-A Rupees 5 out of the sum of Rupees 449 remaining at the end of the year belongs to the Dispensary, but if the entries of charges in Statement II. under the head "Hospitals and Dispensaries" be correct, the expenditure on that institution exceeded the receipts by Rupees 880. The discrepancies between the two accounts should have been explained. Here, as at Berhampore, the opening balance of the Dispensary has been shown in Statement I. as a balance on hand, although the Dispensary was only transferred during the year, and some of the Dispensary receipts have been entered under the wrong head. The details given in Statement II.-A are too meagre.

RECEIPTS.

	RS.
Current Taxes—	
Rates on houses	1,534
Tax on arts	533
Registration of carts	219
Tolls	4,960
Fines	62
	7,308
Dispensary	1,618
Markets	911
Miscellaneous	5
Balance	497
Total	10,339

EXPENDITURE.

	RS.
Public Works—	
New Works	1,143
Repairs	321
Other items	886
	2,350
Education	1,272
Dispensary	2,497
Vaccination	130
Registration of births and deaths	150
Conservancy	1,780
Miscellaneous	640
Supervision and Management	1,071
	9,890
Balance—	
Municipal	444
Endowments	5
Total	10,339

5. The Auditor certifies to the municipal accounts being well kept. From the President's letter it appears that the Dispensary accounts were incorporated with those of the Municipality after the Auditor had submitted his report.

6. Rupees 353 were spent on the new market works, and 779 yards of drains were constructed in two of the principal streets at a cost of Rupees 763. The

erection of the latrines was postponed owing to the difficulty of procuring a suitable site. The sum of Rupees 1,272 was paid for result grants and educational inspection. Only 184 persons were vaccinated. The Government trust that the Commissioners do all in their power to render the operation acceptable to the people. Nothing has yet been done towards lighting the town, but the small sum at the disposal of the Commissioners limits their operations.

7. The Vice-President in his very brief report makes no allusion to the expenditure of Rupees 276 in feeding beggars, which should now be explained.

8. With reference to G. O., dated 4th May 1872, No. 627, the Acting President reports that the people are beginning to appreciate the benefits of the Act and do not now murmur against the taxation. The tolls have not been found obstructive in either Municipality.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commissions in Ganjam.
,, Board of Revenue.
,, Revenue Department.
,, Public Works Department.
,, Inspector-General of Police.
,, Inspector-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Boards, Ganjam.

Exd. J. Wright.

Govt. of [1872] Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Gunjam.
&c., &c., &c.

Dated December, 7th.

Read.

G. O., 7th December 1872, *No.* 1631.

DECEMBER.
Nos. 60-61.

Reviewing the annual report on the working of the Berhampore and Chicacole Municipalities for the year 1871-72.

15

Chicacole Municipality

1871—72

Receipts.

Current.	Rs		
Rate on houses Vcn	1534	"	5
Tax on Arts Vcn	"	"	"
Tax on Vehicles Vcn	533	8	"
Registration of Carts	219	"	"
Tolls	1960	"	"
Fees	"	"	"
Fines	62	"	"
Arrears	1308	8	5
Rate on houses Vcn	"	"	"
Tax on Arts Vcn	"	"	"
Tolls	"	"	"
Other arrears	"	"	"
Allotment by Govt	"	"	"
Other receipts	1812	7	4
Recoveries	"	"	"
Balance	3217	11	7
	5030	2	11
Grand Total	12338	11	4

Chicacole Municipality

1871-72

Expenditure.

		Rs.
Grant I		
New works	1142 9 "	
Repairs	321 8 7	
Other items	385 10 5	
		2349 12 "
Grant II		
Education	1272 " "	
		1272 " "
Grant III		
Hospitals & Dispensaries	2497 5 6	
Vaccination	130 4 6	
Registration of births and deaths	150 " "	
Conservancy	1780 4 5	
		4557 14 5
Grant IV		
Lighting	" " "	
Markets	" " "	
Choultries	297 8 "	
Other miscellaneous Expenditure (Whole consisting of Census Expenditure)	107 14 9	
		405 6 9
Grant V		
Supervision & Management (including Rs. 233-14-7 paid for Police)	1304 9 10	
Advances recoverable & unadjusted	" " "	
Refunds other than of current taxes	" " "	
		1304 9 10
		9889 11 "
Balance		2449 - 4
		12338 11 4

Compared
B Chinnah
3 Clerk

W Sankaran
Acting President, Municipality, Ganjam.

Berhampore Municipality 19

1871-72

Receipts

Current		Rs.
Rate on houses Y.C.	7881 " 1	
Tax on arts Y.C.	2282 3 11	
Ds. on vehicles	690 11 8	
Registration of Carts	550 4 "	
Tolls	7037 15 5	
Fees	87 12 2	
Fines	141 15 4	
		13671 11 1
Arrears		
Rate on houses Y.C.	119 11 11	
Tax on arts Y.C.	16 8 "	
Tolls	" " "	
Other arrears	" " "	
		96 6 11
Allotments by Government.	" " "	
Other receipts, (including Rs. 858-9-11 on account of Govt. and Contribution for 1870-71 and Rs. 30.15.7 on account of Excess Collections held in deposit	2955 " 10	
Recoveries	18 13 4	
Balance	5981 11 1	
		8955.9.3
Grand Total		22723.11.7

Enclosure in a letter from the Collector Burdwan had his Receipt & Expenditure Statement for the Municipality of Kalna for 1871-72.

Rs. 10,652

Certified to be a correct Receipt & Expenditure Statement for 1871-72.

Dated 12 2 2016.

Berbice Municipality

1871-72.

Expenditure.

Grant I		
New works		3907 11 9
Repairs		1280 14 6
Other items		163 2 "
		5351 12 3
Grant II.		
Education	429 " "	429 " "
Grant III		
Hospitals & Dispensaries		1777 11 7
Vaccination		99 8 "
Registration of birth & death		213 9 6
Conservancy		3343 5 4
		5434 2 5
Grant IV.		
Lighting	" " "	
Markets	" " "	
Thoroughfares	" " "	
Other Incidental Annual Expenditure - (including Rs. 195-1-3 Census Expenditure)	305 " 7	
		305 " 7
Grant V		
Superintendence & Management. (including 291-8-" paid to Govt. for Police for April 1871 and Rs 14 on account of Costs for defending certain Suits)		2232 3 2
Advances recoverable & irregularly paid	" " "	
Refunds other than of Current taxes	" " "	
		2232 3 2
		13752 2 5
Balance (including Rs 30:15:7 on account of Excess collections held in deposit)		8971 12 4
Grand Total		22723 14 9

Acting Assistant Immigration Agent,
Guiana.

Compd
W. Smith
3rd Clerk

No 1765

23

Guyana Registered Collectors
Office, Charlestown 26th Sept.
1872

From

The Acting President of the
Municipal Commissioners
Guyana

To

The Chief Secretary to Govern=
=ment,
Georgetown

Sir,

I have the honour to for=
=ward the Abstract accounts of
Receipts and Expenditure of the
Berbice and Chicacole
Municipalities for 1871-72 as called
for in Inst. Under Secretary
Sturrock's Official Memorandum
No. 232 dated 5th Instant, and to
inform you that the Annual
Report with Statements will be
sent as soon as possible.

I have the honor to be
Sir
Your most obedient Servant

W Graham

Acting President, Municipalities
Guyana,

Compared
R Chrimes
Clerk

No 1765

Guyana Registered Collectors
Office, Charlestown 26th Sept.
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Sir
Your most obedient Servant

W Graham

Acting President, Municipalities
Guyana,

Compared
R Chrimes
Clerk

I Enclose herewith a Letter from the Acting President, Municipalities Guyana to the Chief Secretary to Govern=ment dated 26th Sept 1872 No 1765.

Abstract Accounts of Receipts & Expenditure of the Municipalities Berbice & Chicacole for 1871-72

Municipal 1872
No 2216

17 Dec 72 No 60-61

No 1838

Camp Chicacole
19th October 1872

From

The Acting President
of the Municipalities
Ganjam

To

The Chief Secretary
to Government
Fort St George

Sir,

I have the honor to
submit the annual accounts of
the Municipalities of Berhampore
and Chicacole together with the
reports of the Vice Presidents for
the year 1871-72. The Auditors' reports
as well as the accounts called for
in G.O. dated 4th May 1872 No 627
Financial Department also accompany
this letter. The accounts sent by
the Vice Presidents and bearing
the Auditors' signatures had to be
somewhat altered because the
prescribed

prescribed forms and instructions had been deviated from; and they have therefore been re-written in my office. I have had the fresh accounts of the Berhampore Municipality signed by the Auditor who is a Clerk in my office. But it is too late to get the Chicacole Accounts similarly signed as the Auditor of those accounts lives at Vizianagram. It will also be observed that the Auditor's report on the Chicacole accounts is very meagre and not in accordance with the instructions Contained in G.O. dated 12th August 1870 No 1010. but it is now too late. I have made marginal notes in the reports of the Vice Presidents wherever they were necessary.

2 ——— I. Berhampore — The total receipts of this Municipality from all sources were Rs 16711, exclusive of the preceding year's balance (Rs 5982) and deposits; and the total expenditure Rs 13752. The receipts under the head "Taxes" (Current) were Rs 13672.

The

	Rs
Sale of Stampings	6
Roofing materials	3
Rent of Cart stand	92
Do of Police huts	30
Fees in Slaughter houses	27½
Total	158½

The Vice President in his report includes the miscellaneous receipts marginally noted under "Taxes". The receipts from taxes (both Current and arrears) shew an increase of Rs 996 over the estimate. With regard to the professional tax it is more correct to say that a tax of Rs 3 was imposed according to the Act, and one Rupee afterwards remitted in Consideration of the inability of the tax payers to pay, So that Rs 2 only were actually Collected.

The Vice President in a letter dated 3rd instant No 53 written in reply to a reference made by Mr Master gives the following account of the progress of elementary education in the Town ——.

"I have further to state that there "are in this town no less than "25 pial Schools Containing about "500 boys. None of these schools "were under inspection last year. "But this year we are glad to "notice that our educational opera= "=tions have been successful to "some extent. Sixteen Schools

Containing

"Containing 218 boys and 5 girls were
"examined under Result System and
"a grant of Rs 340-8 was paid at
"about Rs 21 on an average for each
"school. This being the first year
"of the Schools being brought under
"Systematic inspection the studies
"in the schools were confined only to
"the 1st Standard and in some
"Cases to the second and Consequently
"no school received a high rate of
"grant. It will be thus seen that
"500 out of the population of 21816 are
"educated viz 2 per Cent and 186 were
"inspected viz 38 per Cent. It is
"interesting to observe that out of
"186 boys and girls that were examined
"118 are Oriyas and 68 Telugus which
"Analysis shews that the Oriyas
"are beginning to appreciate the
"value of education." The working
of this Municipality is Satisfactory.
The town of Berhampore is Susceptible
of much improvement, and much
has been done to improve it. It is
now very different from what it
was a few years ago. Streets and
bye-paths

* This is the number actually presented for examination.

* 38 per Cent of the number on the rolls viz 500.

bye-paths which were once impassable
during the rains from mud and filth
have now become well-constructed
roads supplied with efficient means
of drainage; and what were once
the receptacles of filth and rubbish
and a perfect nuisance to those
dwelling in their neighbourhood are
now the sites of decent looking habitations
and good roads. The townspeople
cannot but be alive to these
improvements and they accordingly
fully appreciate them. There is still
however more to be done which will
in time further improve the town.

II. Chicacole— The total receipts
of this Municipality, exclusive of the
balance, were Rs 9121, and the total
expenditure Rs 9890, so that the
expenditure exceeded the receipts
of the year by Rs 769. The balance
of Rs 3218 at the beginning of the
year made up the deficiency and
left

left a balance of Rs 2449 at the end of the year. The amounts of receipts and charges mentioned in para 1 of the Vice President's report are exclusive of those of the Civil Dispensary. I enclose a statement of the educational operations of this Municipality as well as a report from the Medical Officer in charge of the Dispensary on the working of that institution. The high roads of Chicacole are all kept in very good order but the bye-roads are in a poor Condition and by no means in such a state as Could be wished. Many of them are lanes so narrow as to make it almost impossible to provide them with suitable roadway and drainage. It is not possible to widen them owing to the houses on both sides. Any project to improve these lanes will necessitate a heavy outlay, which the means at the disposal of

of the Commissioners at present do not admit. No pains will however be spared to introduce all practicable improvements by degrees. The townspeople do not yet fully realize the benifits of the Municipality but they are becoming more alive to them. Further improvements gradually introduced must make them appreciate the institution more than they have hitherto done.

3. Whatever may have been the feelings of the people in both the towns at the first introduction of the Municipal taxes, they do not now murmur at or object to pay them. The novelty has worn away. They have become accustomed to the taxation and are alive to the benefits resulting from their position. Those times have now gone by when every innovation was

looked

looked on as an evil; and by improvements gradually introduced we shall excite the interest of the people, and make them heartily Co-operate with us.

4- The tolls do not seem to have at all affected traffic in either of the Municipalities. The trifle that is paid by a Cartman is charged to the hire of the Cart.

5. The following are the lists of the Commissioners on the Municipal Boards.

Berhampore—

Officials

William Francis Grahame Esqr. Acting President
Thomas James Malthy Esqr. Vice President
J. D. Harris Esqr. Executive Engineer
Gade Balarāmiah Paululu, Sahsildar
Atmakury Lakshminarasimham, Deputy Inspector of Schools.

Non-officials.

Revd. W. Bailey

Thomas Parsons Esqr. Agent Bank of Madras
Chaganty Simhadrim Pantulu. Pleader Civil Courts
Aduri Lakshminarasimharao Pantulu Cashier
Almakuri Adinarayana Chetty, Merchant
Kota Gopinadha Chowdary— Do.
Desabehara Patarla Polayya— Do
Lal Khan Sahib Pensioned Subadar.

Chicacole

Officials

William Francis Grahame Esqr. Ag President
..... Vice President
Honorary Apistant Surgeon Daniel Gillespie— Civil Surgeon
Nyapati Narayanamurti Pantulu, Acting Sahsildar

Non-Officials

Kantarao Paululu
Nidamarti Eswarappa Paululu
Nabby Hussein Sahib
G. Suryanarāma Chetty— Merchant

I

I have the honor to be
Sir
Your Most obedient Serv.t

W Graham

Acting President of
the Municipalities
Ganjam

Copied & Compared
by
P Venniste
agler Jan.

1872
Trinidad Dispatches
From the Asst. Protector
of the Immigrants
Caroni
No. 1631
No. 1631
To the Colonial Secretary
&c &c &c
Port of Spain
Dated 19th October
Received 24th January 1872

No 2192 of 1872.
Enclosures — 13.
W. Murphy
Annual report
of the Municipality
of Caroni for the
year 1871-72.
£6 7s 6d/72 £6 0-0

1872

Annual Concise Report of the Civil Dispensary Chicaicole for the year 1871-72.

No 1

General Phenomena

I am glad to say that there has been very little difference in the past season than the few former ones, although the rains were scarce in the latter part of the year. The temperature in the Verandah with the S.W. Sea breeze was highest 105°, lowest 90°.

II

Necessaries of life

The weather had no influence whatever on the public health. The crops were not abundant, about 2/3 or a little more owing to the scarcity of rain but however the river channels here somewhat useful in supplying water to some of the fields. The prices of grain here rather high.

III

Vale of Public health

The state of public health has been good. The prevailing diseases were Fever, Rheumatism, Diseases of the Stomach and Bowels, Small and Chicken pox.

IV

Cholera

I am happy to say that the disease has

has never made its appearance either in the Town of Chicacole or in any of the villages in its vicinity during the past year.

N.B. Cholera made its appearance after the official Year was over W.H.G.

V

Small pox in its various forms was prevalent almost throughout the year but increased in number of Cases and in virulence in the months of January and February 1872. About 71 deaths occurred in the Municipal limits of the Town, and a small number from Fever and Dysentry, the sequel of Small-pox. I am happy to say that it is now in its declining state-

Small-pox

Vaccination was kept up very Carefully throughout the year but with very great difficulty as the inhabitants still evince a great reluctance to Vaccination and prefer inoculation.

VI

I am glad to say that there have been no Malarious fevers throughout the year.

Malarious Fevers

VII

The working of the Dispensary has been

General working of the Civil Dispensary

been Carried on as hitherto. It has given relief to 2328 patients of which inpatients 106 and outpatients 2222, Shewing a decrease from last year of 88, of which inpatients 1 and outpatients 87.

VIII

Financial Condition and Landed property

The Dispensary is supported chiefly by the Maharajah of Vizianagram K.C.S.I. who subscribes Rs 50 monthly and a few European and Native Gentlemen of the District. In one of the Local Fund Board's Meetings I informed Principal Assistant Collector Mr. Grahame, the Vice President, in the presence of the Proprietor of the Cocanada Paluy that this Native gentleman has withdrawn his annual subscription of Rs 100 to the Civil Dispensary for the last two years and on Mr Grahame's asking and reasoning with him, Said that he has derived no benefit from the distribution, Consequently he has discontinued.

The total income for the year is Rs 1878-13-6
Expenditure ——— 1873-8-9

The

The monthly income is just barely enough to cover the expenditure. The funded Capital in Government Security is Rs 2000 and in Land Rs 5-4-9 making a total of Rs 2005-4-9.

Chicacole 3rd April 1873

/Signed/ Daniel Gillespie
Hon: Apt Surgeon

(True Copy)

/Signed/ B Lakshmanarasu
Acting President of
Municipalities
Ganjam

Copied & compared by
S Krishnaji
apts Jamdi

Enclosure in Mr Collector's letter from the Vice President Municipality Ganjam to the Chief Secretary to Government Madras dated 19th October 1872 No 1838.

Annual consolidated return of the Civil Dispensary of Chicacole for the year 1871-72.

Dispensary of Chicacole for the year 1871-72.

Name of Patient	Disease	Date of 1st Visit	Amount due at the end of last year	Amount paid during the year	Date of Payment	Amount due at the end of the year	Remarks & Recommendation or increase in the Establishment
No Return							

Dont print 41

No 29.

Berhampore Municipal
Commissioner's office
27th July 1872

43

From,

The Vice President
of the Municipality
Berhampore.

To.

The President
of the Municipalities
in Ganjam
Chatterpur.

Sir.

I have the honor to submit the Annual Report of this Municipality for the official year 1871-72. together with the duly audited Accounts and the Auditors Report as well as the Account prepared according to Government Order No 627 dated 4th May 1872.-

2. Statement I Exhibits the receipts from all sources.

The total receipts under "Taxes" are Rs 13,830-6-7. of which 13,671-14-7. are from the various taxes, Rs 158. 8-- from Miscellaneous sources. This Amount shows an increase of Rs 1,090. 6-7. over the estimated Amount. Though the actual receipts on

Taxes

Taxes on Professions are less than the Estimate by 468 Rs, taxes on Carriages down by 50 Rupees and fees for the Registration of Carts by 140 Rs, yet the increased receipts on tolls made up the deficiency and showed an excess. The tolls were let on Contract. Under the present Act a tax of Rs 3 is fixed as Professional tax for persons Coming under Class VI but the Majority of the people that had to pay according to that rate, used to pay 2 Rs under the Old Act, and were not able to pay more. They are therefore Assessed at the old rate and thus the deficiency in the Amount of Professional tax is Caused.

3. The balance remaining due on Account and Professional taxes at the End of the last year was Rs 101-11-8. of this a Sum of Rupees 96-6-11 has been collected, and the difference Rs. 4-9-9. is written off the Accounts.

4. A Sum of Rupees 27-6-9. from the Toll's Contractor and Rupees 3-8-10. from tax-payers total Rupees 30-15-7. have been collected in excess, and this will be refunded.

5. Dispensary. A Contribution of Rs 1500 by the Local Fund Board Chatterpur circle was sanctioned to this, institution, but the Board actually Contributed only Rs 750.

45/7

Rs 750. stating that the income from other sources was large. No Estimate was made and sanctioned for the income from other sources. The actual receipts are shown according to the Accounts rendered by the Officer in charge.-

Charges.

6. Grant I Under New Works. a sum of Rs 3907-11-9. was expended viz Rs 1792-4-3. less than the Estimate. The details are shown in Statement II A Part I.-

Roads. A length of 2448 yards commenced last year were completed in this and under "Petty Works" a further length of 570 yards as also two tunnels.-

Roads. measuring 1261 lineal yards were commenced during the year in the different principal streets and are now in progress of completion.

Substantial drains of cut stone measuring 1910 3/4 lineal yards were carried out in the principal streets and the Completion of the drainage system is still in progress.

A well urgently needed is being Constructed and the actual Expenditure Rs 58-15-6. is shown in the Account. Two latrines were made of tatties at a cost of Rupees 14-4-5. which is

is shown under Petty Works and Reserve under "Sanitary" and "Miscellaneous."

7. Repairs. The Expenditure under this Head is Rs 1,280. 14-6. viz Rs 148-13-6. less than the estimate. The details are given in Statement II A Part II.

Two roads measuring 3133. lineal yards were repaired with gravel also roads measuring in all 1,224 lineal yards and 36 Tunnels and ditches. A few other Petty Repairs were also made here and there. This Expenditure is given under "Petty Works and Reserve".

Five existing latrines and stone drains were repaired and kept in good order, as also 4 wells.

The Police huts having been under the charge of the Municipality for the first four months of the year under review. the repairs necessary were made at a cost of Rupees 58-3-7.

8 Grant II We have neither Training nor Municipal Schools. Sixteen Pial Schools were examined during the year under the Result System and a grant of Rs 340-8-0 was paid to them. The private Subscriptions and the Government Grant to the Town School at Berhampore being insufficient to maintain it a grant of 15 Rs per month was sanctioned to make up the deficiency in order that the School might not Collapse. A sum of Rs 88-8-0 was paid during the year.

9. Grant III. A Total sum of Rs 1777-11-7 was expended during the year on account of the Dispensary. Of this sum Rs 656-13-9. were paid for 9 months from May 1871. on account of Medical Subordinates and Contingencies, out of the 750 Rs contributed by the Local Fund Board Chetterpur Circle. The remaining Rs 1120-13-10. were paid from the proceeds of Subscriptions &c. Information can be obtained from the Collector about the Rs 88-13-9. remarked upon by the Auditor which do not appear to have been paid to the Dispensary as voted by the Municipal Commissioners.

10. Registration of Births and Deaths. Payments were made on results for only two months of the year and on receipt of the Government Order, No 880. dated 19 June 1871. two Registrars were engaged at 10 Rs each per month. The total charges under this head during the year were Rs 213-9-6.

11. Conservancy. The Total Cost during the

the year was Rs. 3343-5-4. This sum is less than the Estimate as fodder and gram for bullocks were given out from the stock brought last year.

12. Grant IV. - Nothing was done towards lighting the town. The subject is at present under consideration, and steps will shortly be taken to carry out this important measure effectually. -

As it was necessary to support the poor of the Town owing to the failure of Crops throughout the District a sum of Rs. 109-15-4. was paid to 65 paupers from February 1872, but the payment has since been discontinued. -

13. Grant V. The actual Expenditure was Rs 2,427-4-5: viz Rs 87-3-7. less than the Estimate. -

14. - The usual Sanitary Works were carried on; the Streets were Cleansed and the rubbish carted away. Want of water was felt during the latter part of the year on account of drought. This want however was removed by a few wells dug by the Public Works Department; a few others being repaired by the Municipality.

15. The Total births were 403. and the total deaths 301. - The number of persons vaccinated

vaccinated was 153. of which 129. Cases were successful. Cholera did not make its appearance during the year, although it did in the vicinity. The Medical operations are shown in the report annexed. The public health was on the whole good. -

16. - Of the Professional taxes fixed under the provisions of the present Act, only a few pay the highest rate. Of those who pay lower rates the Majority pay 2 Rupees. Under the present Act the rate of 2 Rs is fixed only for Officials, others being Classed under Clases VI and VIII at the rates of Rs 3 and 1 respectively. Those who were not able to pay more than the former rate were retained in Class VI and a tax of Rupees two was levied from them. All others with smaller incomes were assessed under Class VIII. The introduction of this Class has been much appreciated by tax payers who formerly paid a higher rate and but little difficulty has been Experienced in collecting the tax. -

The house tax assessed upon 4117 houses was readily paid and no distraints were necessary and only 21. Distress Warrants were issued

ifsued.-

Registration of Carts. Under the present Act a maximum fee of 2 Rs per half year is fixed for each Cart in accordance with the estimate was made at Rs 1-8-" per Cart; on levying at this rate however to some extent at the beginning of the year, the fee appeared to be in excess of what the Cart men could pay; and the Commissioners therefore sanctioned the reduced rate of one rupee as was formerly the case. This tax is willingly paid by the people.-

Tolls were collected at the former rates viz at half the present maximum rates and this Amount appears to be a fair and equitable one. The tolls Contractor was not guilty of any misconduct, and only a single case of double collection by toll Collectors was brought to the notice of the Commissioners. The offender was punished by the Magistrate.-

17.- Although the people grudge the payment of the different taxes under the Towns' Improvement Act just as they do the payment of all other taxes, yet they are not slow in appreciating the benefits derived by the working

of

of the Act, when they see the improvements carried out in the Town, its cleanliness and good order, and its spacious roads.

18. The removal of irregular groups of huts the filling in of stagnant ponds and the Construction of good roads have all tended to promote the health of the inhabitants and several parts of the Town noted for their generally filthy state, have been thoroughly cleansed and are now the site of numerous respectable houses.-

19. As to the Auditor's remarks we have to state that Corrections in 4 Entries in the Register of House tax, were supported by the Proceedings of the Commissioners and 8 entries Corrected According to the Register of last year were initialled by the Municipal Manager only, being without initials.- From Section 61. of the Act it is evident that no Column is necessary showing the incomes of persons liable to be assessed for Arts and Professions; nor is the tax to be fixed at so much per cent. The form for keeping the Register of Taxes on Arts and Professions as suggested by the Auditor is contrary to the Act, and the suggestion need

not

not therefore have been made. If the Registers for the Registration of Carts and taxes on Carriages &c. be separately Kept for each half year it cannot be readily ascertained whether all the Carts that were Registered in the 1st half year were or were not Registered in the 2d half year. The Registers that have been objected to have been Kept in the same form for the last four years and have been found convenient for reference. The change proposed by the Auditor is therefore undesirable. For the payment of Coolies it is usual to enter in the Account Books only the rates, the number of Coolies and the Amount paid. It is not usual to take Vouchers for daily labour. The same course is followed in the Public Works Department and this course was never before objected to

I have the honor to be &c.
(Signed) J. J. Mallby.
Vice President.

(True Copy).
W. Graham
Acting President.

Ext by
E. H. Johnson
Ag. Clerk

Copy of Letter from the Vice President Bezwada to the Secretary to Government Revenue dated 19th October 1872 No 1838

Encloses in a letter from the acting President Municipality Ganjam to the Chief Secretary to Government Revenue dated 19th October 1872 No 1838

Financial Department.

PROCEEDINGS of the **MADRAS GOVERNMENT.**

Read the following letter from the acting President of the Municipalities, Ganjam dated 19th October 1872 No 1838.

Order thereon 4th Decr 72 No 1631

With the letter above recorded, the President of the Ganjam Municipalities forwards the annual Municipal reports of Berhampore and Chicacole for the year 1871-72.

Berhampore. In this Municipality the receipts for the year amounted to Rs 22693 and the expenditure to Rs 13752 leaving a balance at the end of the year of Rs 8941, of which Rs 6034 belonged to Municipal Funds and the remainder to the Dispensary. This

Receipts	Rs
Current.	
Taxes on Bouges	2881
Tax on Arts.	2282
Tax on Vehicles	691
Registration of Carts	550
Tolls	7038
Fees	88
Fines	142
	13,672
Arrear Taxes.	
Bouges	50
Arts.	46
	13768
Hospital	3935
Contribution to Dr. from Local Fund Board	750
Miscellaneous	158
Government Contribution (arrears)	859
Advances recovered	19
Balance	3204
	22,693

Expenditure

Institution having been transferred to the Municipality during the year, the floating balance at its credit should have been entered as a receipt in the general account and the amount realized by sale of medicines and interest under the head of "Endowments, (a) Hospitals", the details being only shown in Statement IX. In Statement II the charges for Police would have appeared more properly under the head of "Miscellaneous Municipal purposes" than under "Supervision & management". The Statements are otherwise correctly prepared and the Auditor in his report points out only a few errors & inaccuracies in the Municipal accounts. No explanation however is given of the discrepancy between his statement of the balance at the end of the year

Expenditure		
Public Works.		
New Works	3908	Rs
Repairs	1281	
Other Items	163	
	5352	
Education	429	
Dispensary	1778	
Vaccination	99	
Registn of births and deaths	214	
Conservancy	3343	
Miscellaneous	596	
Supervision and management	1941	
	13752	
Balance.		
Municipal	6034	
Endowment	2907	
	22,693	

as being Rs 6158 and the entry in the form submitted of Rs 6034. The total demand (current & arrears) for taxes on Houses and Taxes on arts & professions amounted to Rs 6,500 and the uncollected balance to Rs 619 or rather over 9 per cent. The remission of Rs 617 was really an abatement of assessment under class VI, on account of poverty. Of the expenditure of Rs 3908 on new works, Rs 1617 were spent on communications and the remainder on sanitary works, chiefly of drainage which is still in progress. 1910 3/4 Lineal yards of cylindrical cut stone drains having been constructed in the principal streets during the year.

As yet no Municipal schools have been established but Rs 340 were expended in Results Grants

Grants and Rs 89 as a salary grant to the Town School. The working of the Dispensary appears to have been satisfactory but the statement of the financial position of the institution given by the Medical Officer does not agree with Statement IA. The Auditor also remarks on an apparent expenditure of Rs 88 on account of this institution, in excess of the charges borne by the Municipality, and the Vice President observes in his report that information on the subject can be obtained from the Collector who, however, takes no notice of the matter in his report. It would have been more satisfactory had some

explanation been given. Rs 3343, were spent on Conservancy but nothing has yet been done towards lighting the town. The subject is under consideration and the Government trust that early action will be taken in the matter. Only 153 persons were vaccinated in the year, a result which is probably due to the local preference for inoculation. The public health throughout the year appears to have been good though there was a general failure of crops in the district. Rs 110 were spent in poor relief.

Chicacole. The receipts of the Chicacole Municipality amounted to Rs 11339 and the expenditure

to

to Rs 9890 as shown in the marginal abstract. The funded Capital of the Dispensary has been included as a balance in the accounts submitted but only the floating balance should have been shown. According to statement IA 225 out of the sum of Rs 449 remaining at the end of the year, belong to the dispensary but if the entries of charges in Statement II under the head "Hospitals & Dispensaries" be correct, the expenditure on that institution exceeded the receipts by Rs 880. The discrepancies between the two accounts should have been explained. Here, as at Berhampore, the opening balance of the Dispensary has been shown in Statement I, as

		Rs.
Receipts		
Current taxes.		
Taxes on Houses		1534
Tax on carts		533
Registration of Carts		219
Tolls		4960
Fines		62.
		7,308
Dispensary		1618
Markets		911
Miscellaneous		5
Balance		497
		10,339
Expenditure		
Public Works.		
New Works		1143
Repairs		921
other Items		886
		2950
Education		1272
Dispensary		2497
Vaccination		150
Keep of births and deaths		150
Conservancy		1780
Miscellaneous		640
Supervision & Management		1071
		9890
Balance.		
Municipal		444
Endowments		5
		10339

as a balance on hand although the Dispensary was only transferred during the year, and some of the Dispensary receipts have been entered under the wrong head. The details given in Statement II are too meagre.

The Auditor certifies that the Municipal accounts being well kept. From the President's letter, it appears that the Dispensary accounts were incorporated with those of the Municipality after the Auditor had submitted his report.

Rs 353 were spent on the new market works and 779 yards of drains were constructed in lieu of the principal streets at a cost of Rs 763. The erection of the latrines was postponed owing to the

the difficulty of procuring a suitable site. The sum of Rs 1272 was paid for Result Grants and Educational inspection. Only 184 persons were vaccinated.

The Government trust that the Commissioners do all in their power to render the operation acceptable to the people.

Nothing has yet been done towards lighting the town but the small sum at the disposal of the Commissioners limits their operations.

The Vice President in his very brief report makes no allusion to the expenditure of Rs 276 in feeding beggars which should now be explained.

With reference to G. O. dated 4th May 1872, No 627, the Acting President reports that the people are beginning to appreciate the benefits of the Act and do not now murmur against the taxation. The tolls have not been found obstructive in either Municipality.

63/24

President of the Munl. Commissions in Ganjam 6
Board of Revenue 11
Revenue Deptt 11
Public Works Deptt 21
Inspector General of Police 6
Insp. Genl. I. M. Deptt 6.
Sanitary Commissioner 6
Director of Public Instruction 7
Accountant General 6
President of the Local Fund Board Ganjam. 6

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Govt. of {1872} Madras.

Financial

To

The Secy. to Govt.

Gen. Dept.

Dated Dec. 7 1872

Recd. 1872 No. 1631.

Nos. 60. 61.

Reviewing the annual report of the working of the Berhampore & Cuddalore Municipalities for the year 1871-72.

3/12/72