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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1204 Press / Mis.

174-175

Dated 25-8— 1873.

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174-175

Not to be folded or roughly handled

No. 174. Read the following letter from J. G. HORSFALL, Esq., Acting President of the Municipal Commission, Nellore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Nellore, 19th July 1873:—

I have the honour to submit the annual report on the operations of the Municipal Commission of Nellore during 1872-73, together with the accounts prescribed by Government and the reports of the Auditor.

2. The report explains the financial aspect of the several institutions under the control of the Municipality.

3. A list of the Commissioners is submitted. There are twenty-two Commissioners at present on the list, but the average attendance is small. In 1872-73 seven was the average.

4. The most important project under the consideration of the Commissioners is the water scheme. Surveys are in progress under the kind direction and advice of Mr. R. Smith, the District Engineer.

5. In reference to paragraph 4 of G.O., No. 1193, dated 9th September 1872, reviewing the report for 1871-72, I beg to state that the collections under "House and Land-tax" were shown in Statement I. for that year exclusive of refunds, while in Statement No. IV. the whole collections were shown against the demand. Hence the difference arose. In the accounts now submitted for 1872-73 the entries in both the accounts were made to agree. The demand also in Statement No. IV. was reduced by the amount of refunds.

6. The statement required in G.O., No. 822, dated 12th June 1873, is enclosed herein.

REPORT.

The number of the Commissioners for the year was twenty-three. Nineteen sittings were held, at which the average attendance was seven.

2. During the year under report, the Commissioners received charge of the dispensaries and lungerkhana at Nellore with their funds, as directed in G.O., Financial Department, No. 614, dated 1st May 1872, which was received on the 6th idem, viz., the dispensaries in May with the back accounts adjusted from 1st April 1872, and the lungerkhana from 1st June. The transactions of the dispensaries for the whole year are shown in the accounts, while those of the lungerkhana ranged over a period of only ten months from 1st June 1872.

3. Previous to the actual transfer the Commissioners had held a balance of Rupees 435 on account of the dispensaries, this being the unspent balance of a contribution made by the Local Fund Board, in 1871-72, for the construction of the Dresser's house.

4. The annual accounts of the Municipality and of the institutions transferred are herewith submitted. It will be seen from these that the balance in hand on the 1st April was Rupees 2,754-12-4 in favour of the Municipality, and Rupees 435 which was held in trust for the dispensary; total Rupees 3,189-12-4. The balances transferred with the institutions in the course of the year were Rupees 1,427-11-5, which was the actual balance on the 1st April in favour of the dispensaries, and Rupees 1,061-12-8, which was the balance of the Lungerkhana Fund as it remained on the 1st of June, total of the balances so transferred amounting altogether to Rupees

5. The entire amount of balances, with which the several institutions started in the year under report under the Commissioners, was as follows :—

	RS.	A.	P.
Municipality	2,754	12	4
Dispensaries	1,862	11	5
Lungerkhana	1,061	12	8
Total ...	5,679	4	5

6. The receipts during the year amounted to Rupees 30,070-6-6, which with the balance made Rupees 35,749-10-11, and the expenditure amounted to Rupees 27,527-15-5, leaving a balance of Rupees 8,221-11-6. The receipts and charges are distributed as follows among the several institutions :—

——	Balance on 1st April.	Receipts.	Total.	Expenditure	Closing balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Municipality	2,754 12 4	+ 19,756 13 2	= 22,511 9 6	— 20,944 9 10	= 1,566 15 8
2. Dispensaries	1,862 11 5	+ 7,373 9 4	= 9,236 4 9	— 5,284 7 10	= 3,951 12 11
3. Lungerkhana	1,061 12 8	+ 2,940 0 0	= 4,001 12 8	— 1,298 13 9	= 2,702 14 11
Total ...	5,679 4 5	+ 30,070 6 6	= 35,749 10 11	— 27,527 15 5	= 8,221 11 6

7. The annexed statement shows a comparison of the actual receipts of the year with the budgeted amounts and the actuals of 1871-72:—

Rates and Taxes.	Budget.	Actual in 1872-73.	In 1871-72.
	RS. A. P.	RS. A. P.	RS. A. P.
Houses and lands	7,000 0 0	7,457 5 6	5,384 6 0
Vehicles and animals	2,100 0 0	1,951 3 4	1,952 8 4
Carts	1,700 0 0	1,800 0 0	1,532 5 4
Tolls...	5,000 0 0	5,092 13 6	4,892 14 6
Fees including slaughter-house ...	620 0 0	636 8 0	450 10 0
Fines	300 0 0	335 2 0	223 12 0
Total ...	16,720 0 0	17,773 0 4	14,436 8 2
Endowment, &c.	5,740 0 0	7,503 9 4	55 0 0
Contributions from Local Funds ...	2,100 0 0	3,810 0 0	2,210 0 0
Miscellaneous	430 0 0	1,483 12 10	1,695 14 2
Total ...	8,270 0 0	12,797 6 2	3,960 14 2
Grand Total ...	24,990 0 0	30,070 6 6	18,397 6 4

8. In comparing the figures of the year with those of 1871-72, it should be borne in mind that last year was only of eleven months' duration. The actuals of the year under report exceeded the sums sanctioned in the budget for the reasons explained below.

9. *Rate on Houses and Lands.*—The collections under this head amounted to Rupees 7,457-5-6 against Rupees 5,384 for eleven months in 1871-72, and against Rupees 7,000 in the budget. The increase is owing to the remeasurement of the houses and to a revision of the rates of their valuation. The principle under which the houses were taxed up to 1871-72 were explained in paragraph 8 of the report for that year, and they were as follow :—The houses were taxed on a simple though arbitrary rate which assumed that the rental of a house measuring forty square yards was Rupees 3 if thatched, Rupees 6 if tiled, and Rupees 7½ if terraced. Shops were assessed at five, seven, or nine times the rate for a dwelling-house, according to the locality of the bazaar. If a building were used as both shop and dwelling it was assumed that twelve square yards were shop and the rest dwelling-house. The tax was 7½ Rupees per cent. on the valuation thus ascertained, and the average incidence was Rupees 1-12-0 on each house, though in last year it was shown as Rupees 1-9-0. Of above 5000 houses only 3033 were liable to assessment in 1871-72.

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10. On a consideration of the improvements in the condition of the town, and after much discussion, the Commissioners revised the rates of valuation in respect to tiled and terraced houses, leaving the rate on thatched houses the same, or at 3 Rupees for forty square yards or five Ankanams. The change effected in the rates of valuation was as follows :—

1st.—That tiled houses be rated at a monthly rent of 10 Annas for five Ankanams, and terraced at 12 Annas.

2nd.—That shops be valued in reference to the old proportion.

3rd.—That houses in which sales are effected should be rated for two Ankanams at shop rates and the rest at house rates.

11. The houses registered for taxation in 1871-72 were 3033, while in the year under report the number has risen to 3843. This is owing to more correct measurements and to new houses having been brought under assessment. Besides new houses brought under taxation large increase in the recorded measurement of registered houses was found, which has raised the valuation, under the principles above enunciated, from 69,799 Rupees to 94,133 Rupees. The assessment settled at 7½ Rupees per cent. on this valuation was Rupees 7,060 against 5,232 Rupees for 1871-72 taking it at twelve months. The remeasurement and the valuation were carried out under the supervision of the Vice-President assisted by a select Committee of the Commissioners. The average incidence according to the new rates has risen to 1·83, while the former incidence average 1·75 on each house, the increased incidence being, therefore, ·08 on each house, or 1 Anna and 2 Pies. The incidence calculated on the demand after deducting refunds is Rupees 1-12-9.

12. The lands assessed are the puttah lands within the municipal limits. The Government assessment is considered the rental, and the rate of 7½ Rupees per cent. is applied to this valuation. The collection of the rate on lands amounted to Rupees 678-12-10.

13. Of the total demand on houses and lands for the year, amounting to Rupees 7,677-13-4, Rupees 7,457-5-6 have been collected during the year. Rupees 60-10-6 have been written off as irrecoverable. The balance thus remaining to be collected on 1st April was Rupees 159-13-4. These have been almost all collected in May and June.

14. Seventy appeals were made against the assessment, and many of them were against the measurement, and others against the classification of shops and houses in which sales took place. The measurements were again tested in disputed cases and rectified. There were no complaints against the revised rates of valuation which were determined after a careful inquiry into the average rates of rent obtaining in the several parts of the town.

15. *Tax on vehicles and animals.*—The tax on vehicles and animals yielded Rupees 1,951-3-4 against Rupees 1,952-8-4 in 1871-72. There has been a slight fall in this branch of revenue. This is owing to the exemption of buffaloes from the tax as per G.O., No. 1871, dated 18th December 1871. By the time the exemption was ordered the tax was in most cases paid in 1871-72. In the year under report full operation was given to the exemption. An alphabetical index of all vehicles and animals has been opened this year.

16. *Carts.*—The receipts from this source amounted to Rupees 1,800 against Rupees 1,532-5-4 in 1871-72. The number of carts registered was 900, the number registered in 1871-72 was 834.

17. *Tolls.*—The receipts under this head amounted to Rupees 5,092-13-6, which included a collection of arrears, Rupees 37-13-6. The tolls were rented out for the year for Rupees 5,055, all of which has been realized in the year. The tolls were collected by the renter at half the

maximum rates. There was no complaint against this impost. In one case it was complained that the renter did not furnish a receipt, and this irregularity was remedied immediately.

18. *License Fees.*—The next item of receipts is fees for licenses, which amounted to Rupees 416-12-0. The licenses were issued for cart-stands, dyeing-houses, and offensive trades.

19. *Slaughter-house.*—This was rented, and the sum realized was Rupees 219-12-0.

20. *Education.*—The receipts under this head were the school fees realized in the Municipal Schools recently established and supplemented by a grant of Rupees 1,000 from the Local Fund Board. The schools were opened, on the 1st of May 1872, at the following places :—

1. At Moolapett.
2. At Moolapett Parcherry.
3. At Fattekhanpett.
4. At Nellore west.
5. At Nellore east.
6. At Santapett.
7. At Ranganayacooloopett.
8. At Stonehousepett.
9. At Nabobpett.

The annexed statement shows the strength of the schools as they existed on the 31st March 1873 :—

Schools.	Hindoos.	Mahomedans.	Total.	Girls.	Total.	Receipts in school fees.	Establishment and contingencies.	Furniture and building.
						RS. A. P.	RS. A. P.	RS. A. P.
1. Moolapett	36	40	76	...	76	130 2 0	282 11 4	
2. ,, Parcherry...	24	...	29*	...	29	31 14 0	62 11 10	* 36 8 0
Native Christians ...	5							
3. Fattekhanpett	25	1	26	1	27	41 8 0	153 11 11	
4. Nellore west	55	57	112	1	113	172 12 0	398 5 2	†466 12 0
5. Nellore east	28	2	30	...	30	53 12 0	231 0 3	
6. Santapett	14	2	16	...	16	47 2 0	202 14 5	
7. Ranganayacooloopett.	28	25	53	9	62	91 14 0	261 9 9	
8. Stonehousepett	28	...	28	...	28	49 12 0	164 6 0	
9. Nabobpett	36	1	37	...	37	88 14 0	240 10 1	
Total ...	279	128	407	11	418	707 10 0	1,998 0 9	503 4 0
Total Receipts, Local Fund contributions						1,000 0 0	Total Expenditure ...	2,501 4 9
Sale of books						23 11 0		
					Total ...	1,731 5 0		

21. Mr. Fortey examined the schools in April 1873, and a copy of his report is enclosed. Mr. Fortey speaks hopefully of the institutions, and the Commissioners are confident that the schools have been productive of much good in the town. Elementary instruction is imparted in Hindustani, Telugu, and English. The Mussulman portion of the community especially appreciate the benefits thrown open to them. There are now altogeter 128 Mussulman boys. Prizes were offered at the examination, of which the Mussulman boys carried off a large number. There has been some opposition to these schools from inefficient old pial teachers whom the Commissioners would not wish to have, but this rivalry has not materially checked the prosperity of our schools. In respect to Mr. Fortey's observations about the education of girls, the Commissioners did feel that their schools were not resorted to freely by girls, and they have since opened a special school for them in June 1873. The fees collected in the Municipal Schools are 2 Annas for the alphabet class, and 4 Annas for the rest. In the girls' school a fee of half an Anna has been introduced, and there are now thirty-five girls.

* School building.
† Furniture and books.

The Commissioners purchased a supply of Hindustani books from the Curator, and have been selling them to the boys. The total receipts of the school from fees and Local Fund grants amounted to Rupees 1,731-5-0, and the expenditure to Rupees 2,501-4-9. The net charge for schools on the municipal fund was Rupees 769-15-9.

22. *Local Fund Contributions.*—The contributions from Local Funds were principally for the dispensaries, which amounted to Rupees 3,810, as follows:—

Rupees 1,710 for medical establishment ;
,, 1,100 for deadhouse ; and
,, 1,000 for the Municipal Schools.

23. *Charges.*—The entire charges amounted to Rupees 27,527-15-5, of which Rupees 22,511-9-6 were spent on purely municipal purposes. The details of charges were as follow :—

				RS. A. P.
Communication—				
New Works				3,439 8 10
Repairs...				3,671 12 10
				7,111 5 8
Education—				
School building of Parcherry		32 0 0		
Repairs		4 8 0		
				36 8 0
Sanitary Miscellaneous—				
New Works		2,638 3 3		
Repairs...		286 11 5		
				2,924 14 8
				10,072 12 4
Education				2,464 12 9
Conservancy				4,478 5 10
Dispensaries				3,770 4 5
Lungerkhana				1,281 2 9
Lighting				2,104 11 4
Vaccination				157 6 5
Registration				238 9 2
Water-pandals...				101 11 8
Other charges				1,074 7 10
Office				1,783 10 11
			Total ...	27,527 15 5

24. Statements II.-A and II.-B furnish the details of works executed and the establishment maintained.

25. Several roads have been opened and metalled where they were found necessary. The chief works executed consisted in providing drains, erecting parapet walls, and fixing lamp-posts, and constructing a latrine.

26. The sanitation of the town has been satisfactorily kept up with the usual establishment. The town is clean, and has been generally healthy. There was no cholera this year. The dengue fever appeared in November and continued for three months. The necessary sanitary steps were adopted, all houses and choultries whitewashed, and carbolic acid used in all places of dirt and filth.

27. *Festivals.*—As usual the festivals of Moolapett and Ranganayacooloopett took place in February and they passed off quietly. No outbreak of any diseases occurred.

28. *Registration.*—The number of births registered during the year was 602 and the number of deaths was 450, against 439 and 451, respectively, in the last year. Great care has been impressed on the two Registrars employed on this work. The total cost on this account was Rupees 238-9-2.

29. *Vaccination.*—The number vaccinated was 772 against 1118 in the previous year. The people as usual submit to this operation only when the epidemic is reported to be raging in the vicinity. The Commissioners have spared no means to impress upon the people the usefulness of this process in saving human life. There is one vaccinator employed at Rupees 12 a month.

Rations are given to the mothers of vaccinated children at half a seer of rice a day. The decrease in vaccination is owing to the apathy of the people.

30. *Dispensaries.*—As already stated these institutions were transferred to the Municipality with a balance of Rupees 1,427-11-5, and a funded capital in notes to the extent of Rupees 8,500. The receipts amounted to Rupees 7,373-9-4, which consisted of contribution from Local Fund, viz., Rupees 1,710 for pay of medical officers, and 1,100 Rupees for deadhouse. Of the remaining Rupees 4,563-9-4, Rupees 3,600 were contributed by the Rajah of Venkatagherry who paid his contribution both for 1872-73 and 1873-74 before 31st March 1873. The sum of Rupees 963-9-4 accrued from the sources pointed out below, viz. :—

	Rs.	A.	P.
Sale of medicines	232	11	9
Local contribution	211	0	0
Interest on funded capital	471	13	1
	915	8	10
Recoveries	48	0	6
Total	963	9	4

The recovery of Rupees 48-0-6 was made under order of Accountant-General from the payments made to Government on account of the pay of medical officers drawn in excess by third-class Hospital Assistant. The report of the Zillah Surgeon and Sub-Assistant Surgeon on the operation of these institutions is submitted.

31. *Lungerkhana.*—This institution was transferred, as already stated, in June 1872, with the balance then remaining, viz., Rupees 1,061-12-8. The receipt amounted to Rupees 2,940, which was the endowment sanctioned by Government for the support of the institution. The expenditure in the year amounted to Rupees 1,281-2-9. Fifteen thousand five hundred and seventy-three paupers were fed and clothed, of which 10,401 belonged to Nellore, and 5175 were fed in the taluqs. No contribution was received for 1872-73 from Local Fund, as it was not considered necessary, the funds of the institution being ample. These will, however, be spent on the repair of the present building, which is in a dilapidated condition.

32. *Lighting.*—The town has been lighted, forty-five lamp-posts and fifteen wall-brackets have been provided, the kerosine-oil being used. The cost on their account amounted as follows :—

	Rs.	A.	P.
Cost of lamp-posts and brackets including the carriage-hire	1,396	15	10
Putting up the posts	482	7	3
Cost of oil and wick, &c.	397	2	0
Establishment	131	2	11
Contingencies	179	6	7
Total	2,587	2	7

Four lighters have been employed at Rupees 6 each.

33. *Water-pandals.*—It was considered necessary to open water-pandals in the several parts of the town during the hot weather for the convenience of the people. Seven water-pandals were kept open for three months till the hot weather passed away. The cost incurred on account of the water-pandals was Rupees 101-11-8.

34. *Avenues.*—There was no charge incurred this year on this account. No payment was made, as the Contractor had to replace certain decayed trees which he did in the beginning of 1873-74. The avenues on the whole are thriving.

35. *Miscellaneous.*—A sum of Rupees 340 was paid for certain ground and buildings taken up in 1865 for the Main Cutcherry Road, but for which no compensation was paid at the time. Rupees 347-15-9 were spent upon removing prickly-pear. There is much Government land on which prickly-pear has to be removed. Proposals will be submitted for a contribution from Government towards destroying the prickly-pear in such localities.

Rupees 70-12-0 were paid for the toll establishment entertained in March 1872 previous to the contract.

36. The accounts were audited by Mr. Plunkett, and his report is submitted, together with remarks of the Commissioners thereon explaining the subjects animadverted upon by him. The

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Commissioners have opened a progress report as suggested by Mr. Plunkett. The system of regular postings was introduced this year, and Mr. Plunkett, as the Commissioners observe, accepted the correctness of the accounts. His remarks seem to be confined to a few items of misclassification of Public Works expenditure. The recent Order of Government on the subject of classification of items to be observed in the Municipalities will be attended to when the forms are provided.

37. The water scheme is still under consideration. During the year under report preliminary surveys and plans were taken, a temporary Surveyor on 60 Rupees having been employed for some months. Steps have been taken with the kind advice of Mr. Smith, the District Engineer, for obtaining regular surveys, plans, and estimates for the work. It has been found from the level taken quite practicable to lead water from the tank by direct flow instead of raising the water from a channel reservoir by a bucket-pump. In the current year all available funds will be appropriated for the work.

(Signed) J. G. HORSFALL,
Acting President.

From H. FORTEY Esq., M.A., Inspector of Schools, 2nd Division, to E. B. POWELL, Esq., M.A., C.S.I., Director of Public Instruction, dated Nellore, 12th March 1873.

I have the honour to report on the condition of the Municipal Schools at Nellore which I have just inspected with the assistance of the Deputy Inspector.

2. These schools were formerly Pial Schools receiving Results' grants, but on the formation of a Municipality Results' grants were discontinued, and the schools in which the teaching was most efficient were converted into Municipal Schools, the same masters continuing in charge of them at Local Fund servants and receiving fixed salaries, the school fees of course being credited to the Local Fund.

3. Municipal Schools, with an aggregate attendance of about 350 pupils, were thus broughs under the direct management of the Municipality, and the results seems to me to be so far highly satisfactory. I proceed, however, to give some account of my examination and its results.

4. It was considered desirable to make the examination a means of testing, not only the absolute proficiency of each pupil, but also the relative efficiency of the teaching in the several schools, and, therefore, as the classes in each school corresponded pretty well with the standards laid down for "Payment-for-Results," all the classes which were up to the first standard were examined together, then all the classes which were up to the second standard, and so on.

5. The results were with one or two exceptions highly satisfactory. The following table gives a list of the schools, the number of pupils examined from each, the percentage of full marks gained by each class and of all classes taken together, and the rank of each school as deduced from the last-mentioned percentage. It should be borne in mind that the number of pupils examined from each school is considerably less than the number of pupils who attend it as all those who were not up to the first standard were merely beginners, were not subjected to examination.

Results of Examination of Municipal Schools, Nellore, March 1873.

Name of School.	Number of pupils examined.	Percentage of marks gained by				Rank of School.
		1st Class.	2nd Class.	3rd Class.	All Classes.	
East School	18	58	64	...	61	4
West ,,	75	39	41	35	38	7
Moolapett School	29	79	24	24	42	6
Parcherry ,,	27	38	63	...	61	4
Fattekhanpett School	27	23	39	20	27	8
Nabobpett ,,	33	81	68	63	71	2
Ranganayacoolooopett School	40	70	69	73	71	2
Stonehousepett School	9	77	73	...	75	1
Santapett School	17	9	16	56	27	8

6. It will be seen that, looking at the percentage of marks gained, the Nabobpett, Ranganayacooloopett, and Stonehousepett Schools are at the head of the list, then come the East School and the Parcherry School, then the Moolapett School, then the West School, and last of all are the Santapett and Fattekhanpett Schools.

7. You will observe that the West School is the most numerously attended, and has attained the highest nominal standard, as there is in that school and in that only a fourth class. But its low rank in the list of percentages shows that the teaching is not so sound as it ought to be, and this fact will, no doubt, engage the attention of the Municipal Commissioners.

8. Taken altogether I must say I look on the results above tabulated as very satisfactory. It is now two years since I examined these schools, and I think considerable progress has been made in the interim.

9. It is also a matter for congratulation that these schools are maintained without any very great expenditure of Local or Municipal Funds. The whole cost of these nine schools during the past years has been, I am informed, not more than 1,000 Rupees in excess of the receipt of school fees, or about Rupees 9 per school per month, and they are, I think, well worth that money.

10. In conclusion, I have to express my regret that, owing to the discontinuance of Result grants to Native Girls' School, and to the fact that the Municipality have not yet opened a girls' school of their own, the number of girls under instruction has become very insignificant.

11. There were formerly from 100 to 130 girls under instruction in Results' Grant Schools, but in the boys' schools now under inspection the number of girls does not exceed ten or a dozen. This is to be lamented, but it will be brought to the prominent notice of the Municipal Board, and I have no doubt that next year I shall be able to report that adequate measures have been taken to secure the advancement of female education.

12. I may add that the simultaneous examination of so many pupils would have been an impossibility but for the kind courtesy of the Rev. Mr. Macmillan, who, at considerable inconvenience to himself, placed the large hall of the Free Church School at our disposal for two whole days. I feel much indebted to him for his kindness in this matter.

From C. E. PLUNKETT, Esq., Auditor of the Accounts of the Municipal Commission, to J. G. HORSFALL, Esq., Acting President of the Municipal Commission, Nellore, dated Bodiningampaud, 15th May 1873.

By desire of the President and Vice-President of the Municipal Commission for the Town of Nellore, I have undertaken, for the second time this year, the audit of the accounts of that Municipality, and I have now the honour to report to you the result of my examination.

2. My present audit extended over the period from 1st April 1872 to 31st March 1873, or for the official year 1872-73, and I have carefully gone into the various registers, accounts, daily and monthly postings, &c., kept during this period.

3. The following is a brief summary of receipts and charges for the year referred to, and attached to this report are the annual accounts as carefully revised and drawn up by myself in the forms prescribed in Proceedings of the Madras Government, Public Department, dated 28th October 1871, No. 1646 :—

	Rs.	A.	P.	*Remarks of the Commissioners.*
1. Opening Balance of the year	3,189	12	4	
Receipts.				
1. Assignment and allotments by Government	2,940	0	0	
2. Rates and taxes, &c., under the Act.	17,895	12	4	
3. Schools	731	5	0	
4. Endowments and sundry contributions and donations including the balance at credit of each endowment when it was made over to the charge of the Municipality	7,005	0	11	
5. Local Fund contribution	3,810	0	0	
6. Miscellaneous	721	9	3	
7. Advances recovered	250	10	7	
Total Receipts ...	33,354	6	1	
Total including Balance ...	36,544	2	5	

This is too large by Rupees 842-8-0. The Auditor included the amount twice, being the sum adjusted from Deposits to Tolls.

The Auditor omitted Rupees 48-0-6, an actual recovery. He struck out the item from both sides.

Charges.	Rs.	A.	P.	Rs.	A.	P.	*Remarks of the Commissioners.*
Grant I.—							
New Works	6,093	7	1				
Repairs	3,979	5	3	10,072	12	4	
Grant II.—							
Municipal Schools				2,464	12	9	
Grant III.—							
Hospitals and Dispensaries	3,722	3	11				
Sanitation, Conservancy, &c., services.	4,874	5	5	8,596	9	4	Rupees 48-0-6 omitted.
Grant IV.—							
Miscellaneous Municipal purposes				4,046	5	6	
Grant V.—							
Supervision and Management including temporary Establishment				2,299	7	0	In the revised Municipal accounts now submitted the deposits are shown separately.
Security deposits adjusted to tolls				842	8	0	
Total Charges ...				28,322	6	11	
Balance remaining at close of the year ...				8,221	11	6	

4. As Auditor of the accounts, I presume that, having given a summary of Receipts and Charges, no more is required of me than merely to report upon their accuracy or inaccuracy as exhibited by the detailed registers and other vouchers filed in the Municipal Office in support of each item, and that I need not go into the collection and expenditure under each major and minor head, or draw comparison thereof with receipts and expenditure under the same heads in the previous year. These particulars will, I have no doubt, be furnished by the Municipal Commissioners themselves in their annual report to Government.

5. As regards the accuracy of the accounts, therefore, I am able to state, upon the result of my audit thereof, that, so far as respects totals, the accounts are correct. All receipts and charges are duly supported by vouchers, and the opening and final balances of the year are correctly given.

Insufficient.

6. In the matter of details, however, I am sorry to state there is much confusion and irregularity. There is *no system* of classification observed, and an item is debited to-day to one head, to-morrow to some other head, and next day to a new head altogether at the caprice or pleasure of the Managing Clerk of the Office.

This is not the case. Alterations in heads of account when made have always been adjusted by Vice-President.

7. In this manner it will be seen how it is quite possible that each item being duly noted down, totals as well as balance for any given period may be found to be correct, whilst the

details are mixed up and full of confusion as respects a regular and systematic classification.

8. At their periodical meetings the Commissioners pass month by month certain accounts and progress reports which are supposed to show correctly the transactions under each head of receipt and charge in the month to which those accounts appertain. In such belief, however, I am sorry to state the Commissioners err. These monthly accounts are prepared by the Managing Clerk of the Office, who, as I said before, arranges the items at his caprice or pleasure, and books them just according to the humour he happens to be in when he is making up the accounts, and not with regard to any order or system of classification.

9. As an instance of the very unsystematic and irregular manner in which these monthly progress reports are at present drawn up and put before the Commissioners, by whom they are either "Passed" or "Recorded," I will refer to the last such report, viz., the one for March 1873, passed by them at their meeting held under date 28th April 1873.

10. This progress report shows not only the transactions for the month of March itself, but also *up to the end of March*, which latter really are the figures or transactions, for the whole year 1872-73. A comparison, however, between the figures of that progress report with those given in the annual statements I submit with this letter will show that the discrepancies between the two accounts are many and great.

11. I will illustrate some of the discrepancies.

12. *Vide* expenditure under Grant I., Public Works—

	Rs.	A.	P.
According to the Monthly Progress Report for March 1873 passed by the Commissioners under date 29th April 1873...	9,757	14	4
According to the annual accounts herewith submitted, Statement II.	10,072	12	4
Difference ...	314	14	0

This difference of Rupees 314-14-0 is explained as appertaining to charges incurred for erecting and fixing lamp-posts and lamps purchased during the year for the lighting of the town, and the charges on which account by

Remarks of the Commissioners.

The correction from one head of account to another was done only in the preparation of the annual account by the Vice-President. The Auditor's remark as to Managing Clerk is not strictly correct.

In drawing up the annual as to head of accounts corrections were made where considered necessary by Vice-President. The Commissioners see nothing objectionable in this.

Statement II.-A, herewith sent, aggregated altogether Rupees 482-7-3. In dealing with this charge, however, in the preparation of the monthly accounts a rather curious and anomalous procedure was followed. It was paid in parts at three different times. One part, or Rupees 167-9-3, was booked to Sanitation and Miscellaneous under the head "Buildings;" a second part, or Rupees 240, was debited to "Contingencies;" and the third part, or Rupees 74-14-0, was transferred to some other head (I forget exactly what, but so far as I recollect I think it was "Conservancy"). This is the way the monthly account was drawn up and put before the Commissioners, but when the annual accounts were under preparation the irregularity was detected; then all three parts were thrown together under the one head of "Sanitation and Miscellaneous," and in this manner Rupees 314-14-0 were added under the expenditure on "Public Works" in the annual accounts more than what was shown under this head in the monthly accounts, and hence the cause of the difference between the two.

13. In like manner it will be seen that under this same head of expenditure, Grant I., "Public Works," the two accounts referred to agree only in the one item of "Communications," both "New Works" and "Repairs." In all other details as well as in the total (which is what has been explained in the foregoing paragraph) they differ.

14. Various other discrepancies will be found between the two accounts referred to, but it seems unnecessary, and it will make this report much too lengthy and tedious, were I to undertake to point out all or attempt to explain them. All do admit of explanation and satisfactory adjustment after much scrutiny and examination of the accounts; but I submit that, in important transactions of the kind, with varied assets aggregating nearly Rupees 37,000 and charges of more than Rupees 28,000, far more attention, regularity, and order should have been observed than appears to me to have been done.

15. At much cost during the year the Commissioners undertook to begin the long-felt want of lighting the town. Lamp-posts and lamps were bought, brought up from Madras, erected, and the measure started; but should yourself, or any one of the other Commissioners,

Remarks of the Commissioners.

This is not the case; both items appear under "Lighting—Contingencies" and were transferred in preparing annual accounts to New Works, Sanitation—Miscellaneous.

The adjustment just alluded to account for this.

The Commissioners are unable to ascertain any, and the Auditor has failed to point them out.

now wish to ascertain what the total cost of the original measure was, and how much was spent during the year in maintaining the lights, it will entail on such seekers for information from the manner in which the accounts are now kept much labour and time to eliminate the various items from the manifold heads into which they have been thrown, and work out a true result. This is a state of affairs that I think will be generally admitted ought not to be, and, in my opinion, the entire charge for these lamp-posts and lights should have been debited under the minor head "Lighting" under Grant IV. in the Statement II. of annual expenditure herewith sent, and it should have been also shown distinctly thus—(1) cost of lamp-posts and lamps; (2) cost of carriage from Madras to Nellore; (3) putting up or erection, which would give the total cost of the original measure; and then should follow establishment, oil, and such like contingencies of maintenance. This is the only way in which a clear and distinct state of accounts could be kept. All charges for one object would appear together, and it is the only way in which regularity, perspicuity, and system could be expected to be attained.

Remarks of the Commissioners.

The total cost is shown under "Lighting."

It is not possible that these separate items should appear in the annual account.

16. I may explain here that I refer to the matter of lamp-posts and lighting thus prominently, not because it is the *only* or *chief* item in which confusion in the accounts that I complain of exists, but merely because it serves me as the most convenient illustration of the irregular manner in which the accounts have been kept.

This is a sweeping charge that the Commissioners cannot, of course, attempt to meet unless supported by facts.

17. I will now note some of the many items in respect of which, in my opinion, there has been erroneous classification, and which, therefore, do not appear in either the monthly or annual accounts under the correct heads of charge:—

1. A plan obtained from Bangalore of the Cantonment Market there has been booked to "Buildings" under "New Works."

2. Expenditure on the Gangapatam Tunnel, on a tunnel in Moolapett Road in January, and on two culverts in March have likewise been clubbed "Buildings" instead of as, in my opinion, they ought to have been being charged to "Communications" as parts of the roads on which they were constructed.

3. Repairs to drains in January were debited to "Sanitation," in February to "Buildings."

Rupees 482-7-3 under "New Works," "Sanitary," and "Miscellaneous."

New Works, Sanitary and Miscellaneous, appear to be correct.

The Commissioners admit that there was an erroneous classification with regard to these items as pointed out.

Proceedings of the Madras Government, Financial Department, 25th August 1873.

4. Parapet walls or walls by the side of roads, *e.g.*, Post Office Road, Walker's Road, &c., if made of stone-in-chunam are charged to "Buildings," but if made of mud, as in "Kapu" or "Gollah" Street, they are charged to "Communications." All ought, in my opinion, have been booked to "Communications" as an item of work necessary for the protection and security of the road on the sides of which these walls are built. On this point the Managing Clerk of the Office gave me an apt illustration of his ideas of classification for the various heads of charge. He maintained that his division of these parapet walls was not wrong, because one being of stone-in-chunam *and built* was a "building," but the other being of mud was *not built* (according to his sense of what the verb "to build" implies), and, therefore, was not a "building."

Remarks of the Commissioners.

5. Compensation for land occupied for latrines also charged as "Buildings," "New Works."

This is correct.

6. Rupees 65-14-6 expended in painting the doors and windows of the hospital premises are charged to "Contingencies," whereas white-washing and repairing the walls was booked to "Buildings" under "Repairs," as if brushing up and painting the doors and windows over again was not as much part of the repairs to the hospital as cleaning and renewing the whitewash of its walls. The Managing Clerk was not able to understand this, and here I may suggest that, inasmuch as this item has been erroneously charged to Municipal Funds proper instead of to Grant III. under "Hospitals and Dispensaries," there ought to be an adjustment of the charge made in the current year by debiting the latter head and crediting to former.

The Commissioners are of opinion that both these items should appear under Contingencies. The item in question was entered under "Grant III., Hospitals and Dispensaries."

7. As shown by Statement II.-B of the annual accounts herewith submitted, the sum of Rupees 22-11-9, spent for postage stamps and similar contingent items, is charged under the head of "Establishment," under "Hospitals and Dispensaries." I was told there was authority for this (what seemed to me) strange procedure, and a Government Order was shown to me, but I could find nothing in it to make me alter the opinion that this amount, Rupees 22-11-9, had been erroneously included in the cost of hospital establishments.

Included in repayment of the cost of Dressers, &c., and so shown under "Establishment."

Remarks of the Commissioners.

18. During the year under review the Commissioners have established certain elementary Schools within the town, but there is no account kept which will show to any one wishing to ascertain the same the status and financial position of each school at the end of the year, or whether the results attained in reference to the number of scholars in attendance, &c., are commensurate with the charges incurred. Fees are levied, but there is no sufficient check to show that all collections so realized are duly remitted and credited. Everything is left to the honesty of the masters, whose salaries do not rise over 12 Rupees a-month, and that, too, in only two or three cases, the majority of them being paid only 6 or 7 Rupees, and others even as little as 5. The demand, collection, and balance of fees due for each school and the charges incurred on it cannot thus be now ascertained, except at much cost of time and labour, far more so even than in the matter of lamps and lamp-posts referred to above in paragraph 15. The Vice-President has given a form for maintaining the details required for these schools, but beyond ruling and writing out the headings of the form it has been left blank, and no attempt soever has been made to work it up.

Monthly accounts are received through the Presidents of the several schools. Had the Auditor examined these he would not have been led into such an error.

19. Another difficulty which has occurred to me in connexion with these accounts is the almost impossibility of finding out from them, as they are now kept, the actual sum laid out on each separate work during the year under Grant I., "Public Works." Should any one wish to know how much a certain new road, or set of latrines, or other "new work" may have cost, or how much money was laid out on a certain road for repairs, &c., it will need, as I said before, an elimination of various items from several parts of the accounts, and an amount of calculation, trouble, and time that could with ease be saved by the adoption of a little regularity and system. Two methods occur to me of meeting the difficulty. One by maintaining a Monthly Progress Report for all such works; the same is done for salt works under "Petty Construction and Repairs, &c.," and as is also done by the officers of the Department of Public Works for all public works of whatever nature carried out by them. Another mode would be by having separate bills and vouchers for each work. There were two chief Contractors to the municipal works in last year—Mr. Roscow and Venkata-

The Commissioners have adopted the Progress Report.

Remarks of the Commissioner.

kristnama Naidoo. These men did a quantity of work in each month, and then at the end of the month they put in one general bill for *all* the work done by them, and this bill was paid. In it there was a multiplicity of items, some for roads, "new works," others for roads, "repairs," a third for "latrines" a fourth for "erecting lamp-posts," and so on; and when under such circumstances an examination of the accounts has to be undertaken with *one* bill and *one* voucher for so many and varied items, it leads to much needless confusion and difficulty. Separate bills and vouchers for each work being insisted on, they should be filed in the office separately, and when the work is completed they could be put together and an abstract formed, and the sum total of them as shown by the abstract will be the cost of the work. I beg to commend this suggestion for the consideration of the Commissioners.

Each work is supported by a separate bill.

20. In my report last year, I commented on the very irregular way in which the various registers of animals, vehicles, houses, &c., had been kept in 1871-72, and remarked that, as then drawn up, it was impossible, by a cursory examination of them, to detect if any evasion of the law is being practised, or if any one has not taken out a license that by the Act he is required to do. I suggested that, to meet this difficulty, a nominal roll, alphabetically arranged, of all persons liable under each section of the Act should be maintained, and, in paragraph 20 of their annual report, the Commissioners informed the Government that they had resolved to act on my recommendation. The manner in which this suggestion has been carried out is that a rough alphabetical list of names has been prepared on a number of loose sheets of paper fastened together at one end, and which list is practically not of much use. It showed who had taken out licenses in the first half-year of 1872-73 for animals and vehicles, &c., and who of those persons had omitted to do so in the succeeding half-year. It did not show whether *all persons liable* did pay in the first half-year, or that if any one did *not* pay in the second half-year whether steps were taken to enforce payment, and the difficulty I commented on last year appears to me as great now as it was then.

There is a regular alphabetical register kept. The Auditor has mistaken for this the extracts furnished to Nuisance Inspector for the purpose of scrutiny and inquiry.

21. To sum up in conclusion it will be seen from the foregoing remarks that the result

of my audit of the accounts for the past year is by no means satisfactory. None of the books are kept with that precision, perspicuity, and punctuality that is, in my opinion, called for in accounts connected with transactions of such large amount belonging to so many important institutions as fall now under the control of the Commissioners. In the cash chittah frequently a total is made, the amount of the disbursement as taken from the separate book kept for them is entered and a balance struck, and the account to all appearance closed for the day; then on the same day a few more items are added, the same process is gone over, and a new balance made out a second time for that day. Likewise also to show want of punctuality I may state that in what is called the Day-book of Disbursements the expenditure of 14th December is shown before that of 13th December, and the expenditure of 4th February before that of 3rd February.

22. Had the accounts been kept with that precision with which they ought to have been irregularities of this kind could not have crept in. Moreover, both cash chittah and day-book of disbursements are untidy and not neatly written, blotted frequently and on the commonest description of thin paper stitched together. For important accounts of the kind it is superfluous for me to point out the great disadvantages of maintaining particular books like these in this loose fashion, and the necessity for using more durable material and having the books cleanly, properly, and punctually written up.

23. If the Commissioners wish the accounts to be kept with that degree of exactness and perspicuity that is undoubtedly necessary, I think a change in the constitution of the office establishment highly desirable. I do not think it is possible to get a man equal to work of the kind on Rupees 40 per mensem, the salary now paid to the present Managing Clerk, and I think it will be true economy in the end and prevent much irregularity to put a thoroughly efficient man in charge of the office on whom reliance can be placed, and who is not likely, from his attainments and knowledge of accounts, to debit an item to-day to one head of charge, the following day to some other head, and next day to quite a distinct head altogether, as I have shown in my foregoing remarks has been done in the accounts of the year I am reporting on.

Remarks of the Commissioner.

It is sometimes unavoidable.

The Managing Clerk was absent, and in copying in the account the error was made.

The Commissioners disagree with the Auditor.
(Signed) J. G. HORSFALL.

To get a man of this kind for the office I do not think Rupees 100 a-month will be looked upon as too large a salary; in fact, I doubt whether it is possible to get such an one for less.

Annual Report of the Civil Dispensary at Nellore for 1872.

In-patients.

Remained 31st December 1871	Europeans	0	
	East Indians	0	21
	Natives	21	
Admitted during the year 1872	Europeans	1	
	East Indians	1	264
	Natives	262	
Total treated			285
Cured	Europeans	1	
	East Indians	1	243
	Natives	241	
Relieved	Europeans	0	
	East Indians	0	7
	Natives	7	
No better	Europeans	0	
	East Indians	0	9
	Natives	9	
Died	Europeans	0	
	East Indians	0	11
	Natives	11	
Remaining 31st December 1872	Europeans	0	
	East Indians	0	15
	Natives	15	
Total			285

Out-patients.

Remained 31st December 1871	Europeans	0	
	East Indians	0	21
	Natives	21	
Admitted during the year 1872	Europeans	0	
	East Indians	0	4,833
	Natives	4,833	
Total treated			4,854
Cured	Europeans	0	
	East Indians	0	4,611
	Natives	4,611	
Relieved	Europeans	0	
	East Indians	0	100
	Natives	100	
No better	Europeans	0	
	East Indians	0	7
	Natives	7	
Absented	Europeans	0	
	East Indians	0	110
	Natives	110	
Died	Europeans	0	
	East Indians	0	4
	Natives	4	
Remaining 31st December 1872	Europeans	0	
	East Indians	0	22
	Natives	22	
Total			4,854

Though I am not able to show this year so large a number of admissions of in-patients, there being a difference of twenty-two as compared with last year, I am happy to be able to state that the working of this institution has been very satisfactory ; for to make up for the deficiency above alluded to, there has been an increase of 662 among the out-patients, the admissions being of in-patients 262 and of out-patients 4833, against 284 and 4171, respectively, of the preceding year ; from these numbers I hope I may say that the English method of treatment is being appreciated. I should, however, be better pleased if more natives of higher caste and better position came to us, for, with comparatively few exceptions, this class keeps almost entirely aloof ; even men in the services prefer the nostrums and muntrums of their own native doctors, though they are glad enough to apply to us and make pretence of using our medicines and advice when certificates are required by them. Of the in and out patients the proportion of females to males admitted during the year is as under :—

	Males.	Females.	Total.	Percentage of females to males.
In-patients	176	86	262	32·82
Out-patients	3893	940	4833	19·44

2. This proportion is somewhat less than usual. It will also be seen from the table given below the proportion of residents to non-residents and those who were dieted by the institution from those who dieted themselves :—

—	Dieted.						Non-dieted.						Grand total.
	Residents.			Non-residents.			Residents.			Non-residents.			
	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	
In-patients... ...	46	32	78	121	48	169	4	5	9	5	1	6	262
Out-patients ...	...	...	...	...	...	...	3409	811	4220	484	129	613	4833

3. The cost of dieting the above in-patients was Rupees 795-10-11, being Anna 1 and Pies 8¾ per head per diem. The average daily sick of dieted and non-dieted being 16·625, and of out-patients 27·65.

4. The principal castes among the in-patients taken in order of frequency were Gentoos 152, Mussulmans 42, Pariahs also 42, and among the out-patients Gentoos 2341, Mussulmans 1132, Pariahs 400, Brahmins 352, and Banians 228.

5. The total number of patients treated at the Civil and Branch Dispensaries is shown below :—

—	In-patients.	Out-patients.	Total.	Grand total.
Civil Dispensary.				
Europeans	1		1	
East Indians	1		1	
Natives	283	4854	5137	
Branch Dispensary.				11,356
Europeans	...	7	7	
East Indians	...	24	24	
Natives	...	6186	6186	

Proceedings of the Madras Government, Financial Department,
25th August 1873.

6. From the above it will be seen that 5139 were under treatment in the Civil Dispensary, 6217 in the Branch, making a total of 11,356, being an increase of 656 treated in these two institutions last year ; these figures, though with regard to the population comparatively small, are encouraging.

II. During the past year under review the town and southern portion of the district was visited by a severe epidemic of dengue ; its first footing was at Streeharicota, the extreme south of the district ; it then extended to Naidoopet, being brought there, as report goes, by a Constable conducting a prisoner from Streeharicota. On reaching Naidoopet, a distance of forty miles from Nellore, they were both attacked ; this was on the 24th August ; it shortly afterwards reached Gudur, twenty miles nearer ; in both these towns it was very bad, and within a very brief space of time the residents of Nellore became affected, and that very severely in regard to numbers, for I am told that quite fifty per cent. of the inhabitants have suffered ; the type does not appear to have been very severe ; the fever as a rule seems to have lasted for three days, setting in suddenly with severe headache, pain in the back and joints, and extreme restlessness. Very few patients were admitted in the dispensary, viz., three in-patients and forty-six out-patients, as those suffering for the most part considered it better to propitiate the angry goddess by offering than to take any precautions or means to get cured or relieved of their sufferings ; it appeared to be extremely infectious to those, I suppose, predisposed, for in the dispensary alone I had three Hospital Assistants and two compounders attacked one after another after having been some three or four days in attendance on those suffering ; but two Dressers sent from Madras, who had already had the disease, were able to keep to their work without taking it a second time. In some houses the whole of the members of the families have taken it one from the other, in others again perhaps one or two, or, at the most, three of a large family would suffer whilst the others escaped. Small-pox and fever have been greatly prevalent in the town. Not a single case of cholera has occurred in the town or been registered rather, but it seems to be coming gradually from the north ; some few cases have been reported from the taluqs of Ongole, Kundukuru, Udiagherry, Kavily, and Kalastry, further particulars of which will be given elsewhere.

III. The principal diseases and classes of diseases prevalent and under treatment, taken in order of frequency, were, in the in-patients, diseases of skin, rheumatism, diseases of the digestive organs, and venereal affections. In the out-patients diseases of the digestive organs, cutaneous disorder, fevers including febricula, ague and dengue, chronic rheumatism, venereal affections, and disease of the respiratory system. Of the 283 in-patients under treatment, eleven only terminated fatally, being 3·88 per cent., just about half of the percentage of deaths of the last two years, that in 1870 having been 6·81 and of 1871 6·27.

2. The deaths occurred in the under-mentioned diseases :—

Class I.		*Class II.*
Sub division A.		
Lepra Grecorum 2	Diarrhœa 5	Tumour, fib. uterus 1
General Dropsy 1	Splenitis 1	Ploriasis 1

3. Of these, four died on the second day of admission, viz., one general dropsy, two diarrhœa, and one lepra grecorum; two on the third, both diarrhœa ; one on the 5th, also diarrhœa ; one on the 14th, splenitis ; one on the 22nd, fibrous tumour of uterus ; one on the 24th, ploriasis ; and one on the 30th, lepra grecorum.

* * *

V. A list of surgical operations, performed during the year on both in and out patients with results, is appended, notes on some of which will be found alluded to in former paragraphs.

VI. In the month of May last the dispensaries, as per Government Order, were handed over to the Municipal Commissioners ; quarterly meetings since then have been regularly held, the old Committee having been dissolved, and a Sub-Committee of five of the Commissioners with the Vakeel of the Rajah of Venkatagherry appointed in its place ; a financial statement, showing the income and expenditure and funded capital of the year in Form No. 36, is appended.

VII. There is no lying-in ward attached to the dispensary. As it was thought by the Committee that it would be a good thing to form a class in connexion with the dispensary, to instruct

some females in the town in the art of midwifery to enable them to conduct a case of simple labour without putting the patients to the torture that many have now to undergo, application was made to the Superintendent, Lying-in Hospital, Madras, for a diplomaed nurse to take charge of this class and instruct them in their duties; we had many responses, but none had any or sufficient knowledge of the Telugu language, which was considered to be a *sine qua non*, so the appointment is still in abeyance; the salary offered was Rupees 50 a-month.

VIII. There have been many changes in contemplation during the year. Some have been commenced but others have not; those commenced are two new latrines—one for males, and the other for females. These were nearly completed, but during the heavy rains that fell in the latter quarter of the year much damage was done to them, being only built up with mud; the other addition was a room behind the dispensing-room to be used as a consulting and writing room for the Zillah Surgeon. Rupees 800 was allotted for this from the Local Fund, and the work commenced by the Executive Engineer; but just as it was nearing completion, this officer was under the impression that the work should be done by the Municipality and not by his office, so he stopped and it has not been taken up since as the President wished to refer the matter. The new District Engineer lately appointed appears to be of a different opinion however, and the work is to be again put in hand and completed at once. A house has been built for the use of the Hospital Assistant attached to the dispensary; it has not yet been handed over to the dispensary, but it will be shortly.

The deadhouse, new contagious disease wards, and caste huts, recommended by the Deputy Inspector-General on his last visit and sanctioned by the Committee, have not been commenced yet on account of the misunderstanding as already mentioned; but I believe it is now in contemplation to commence operations, and I shall hope to see them carried out and the work completed before very long. It has also been proposed to put up a boundary wall in brick-and-mud with chunam plastering in place of the present mud one, which will be a great improvement to the institution.

IX. Second-class Hospital Assistant R. Rungasawmy, No. 607, who has been attached to the dispensary for the last five-and-a-half years, still continues to give every satisfaction. He is hardworking, painstaking, and deserving of praise for the manner in which he conducts his duties.

X. In conclusion, I have to report that the medical stores supplied have all been carefully kept and labelled, and I certify that the order respecting custody of poisonous drugs issued by the Inspector-General, Indian Medical Department, dated 23rd January 1863, are fully carried out.

NELLORE,
1st January 1873. (Signed) E. E. LLOYD, Surgeon,
Zillah Surgeon.

Annual Medical Report of the Branch Dispensary at Nellore for 1872.

	Europeans and East Indians.	Natives.	Total.
Remained on the 31st December 1871	1	54	55
Admitted since 1st January 1872	31	6,132	6,163
Total treated	32	6,186	6,218
Cured	31	6,015	6,246
Relieved	...	1	1
No better	...	...	...
Absented	...	119	119
Died	...	1	1
Remaining 31st December 1872...	1	50	51
Average daily number of sick for the year	288	33½	33·788

General Observations.—The result of the past year's work in the Branch Dispensary is as satisfactory as the preceding years. The number treated during the year is 6218, thirty-seven more than the preceding year, and it would have been a great deal more had there been an equal appreciation of European *medicine* as there is of European surgery and midwifery among the mass of the

people. After repeated demonstrations they still hold the old opinion that European drugs are only suited to Europeans and their diets, and not to Natives. Even many of the educated part of the community are of the same opinion, though to a less extent. Unless this false impression is removed from their minds, we cannot hope for a true appreciation of European medicine.

2. The health of the town, generally speaking, was good. The extreme heat of the hot weather was followed by timely but unusually heavy rainfall, which rendered the already badly-ventilated houses more unhealthy, and the result is that many are suffering at present from febricula, cold, and dysentery. Though the rainfall was more than sufficient yet the prices of bazaar articles have not fallen. This is partly owing to large export to other places of paddy, &c.

3. There had been small-pox in the town more or less throughout the year, and we still hear of cases here and there; fortunately there were not many cases of death from it. The advantage of vaccination is beginning to be generally understood by people of all descriptions. Dengue, which broke out in the month of September last, during my absence on leave, has not yet left the town. It is, however, on the decline. It is a great comfort to learn that there were very few cases that ended fatally. From a superstitious notion that there is a goddess "Mariatha" presiding over the disease, there have been very few Hindoos that have applied for treatment in hospitals except Police peons, on whom it is compulsory to go to hospital for treatment.

4. The principal diseases prevalent during the year were small-pox, dengue, fevers, rheumatism, diseases of the skin, digestive and urinary systems, and several cases of accidents. These were of ordinary description requiring no particular details.

5. The dispensary having been transferred to the Municipality in the month of May last, its management rests in the hands of the Commissioners, the Dispensary Committee being a permanent Sub-Committee of the Municipal Commission. There was no addition made to the funded capital during the past year, the amount remaining the same, viz., Rupees 7,500 in ten Government promissory notes. The particulars of the receipts and disbursements may be seen in the accompanying financial statement.

6. In the month of January last year the inmates of the poor-house were removed to the old Branch Dispensary building for better accommodation, and the Branch Dispensary removed to the old poor-house, the transfer having been approved of by the Deputy Inspector-General, Indian Medical Department, during his annual inspection last year.

NELLORE,
1st January 1873. (Signed) S. W. SITHAMBARUM,
Sub-Assistant Surgeon.

Annual Statement of Admission, &c., at the Branch Dispensary, Nellore, ending 31st December 1872.

Classes treated.	
Europeans	7
East Indians	24
Native Christians	46
Mussulmans	1,389
Brahmins	599
Komaties	503
Sudras	3,178
Pariahs	417
Total ...	6,163
Males	5,040
Females	1,123
Number in last year	6,119
Increase ...	44

Annual Statement showing Residents, Non-residents, and Expenditure for the Year ending 31st December 1872.

Branch Dispensary, Nellore.	Residents.			Non-Residents.			General Total.	Expenditure.				Last year.	Decrease.
	Males.	Females.	Total.	Males.	Females.	Total.		Bazaar supplies.	Servants' wages.	Repairs.	Total.		
Out-patients.	4,702	1,031	5,733	338	92	430	6,163	Rs. A. P. 97 15 1	Rs. A. P. 210 0 0	Rs. A. P. 14 2 8	Rs. A. P. 322 1 9	Rs. A. P. 343 13 3	Rs. A. P. 21 11 6

NELLORE,
23rd January 1873.

(Signed) S. W. SITHAMBARUM,
Sub-Assistant Surgeon.

No. 175. ORDER THEREON, 25th August 1873, No. 1204.

With his letter above recorded, the President of the Nellore Municipality submits the annual report for the year 1872-73. The following table shows the actuals for the year compared with the sanctioned estimates:—

Receipts.	Estimate, 1872-73.	Actuals, 1872-73.	Charges.	Estimate, 1872-73.	Actuals, 1872-73.
	Rs.	Rs.		Rs.	Rs.
Balance brought forward ...	2,870	3,190	Grant I.—		
Assignment by Government ...	...	...	New Works	2,100	6,110
Rate on houses	7,000	7,457	Repairs	4,460	3,963
Tax on arts	...	...	Other items	260	...
Tax on vehicles	2,100	1,951	Grant II.—		
Registration of carts	1,700	1,800	Municipal Schools		2,412
Tolls	5,000	5,093	Results' Grants	500	...
Fees	620	417	Miscellaneous		53
Fines	300	335	Inspection	150	...
Endowments and contributions	7,840	13,803	Grant III.—		
Miscellaneous	430	1,704	Hospitals and Dispensaries	4,400	3,770
			Vaccination	160	157
			Registration of births and deaths	240	239
			Conservancy	4,720	4,478
			Grant IV.—		
			Lighting	1,200	2,105
			Markets	...	...
			Lungerkhanas	2,150	1,281
			Miscellaneous	800	1,001
			Grant V.—		
			Supervision	1,520	1,959
			Balance	5,200	8,222
Total ...	27,860	35,750	Total ...	27,860	35,750

2. Except under the head of "Endowments," where both receipts and expenditure were enhanced by the transfer of institutions during the year, the actuals in the receipt side correspond so nearly with the estimates as to call for no special remark. The re-valuation of the houses appears to have been carried out satisfactorily during the year. On the expenditure side the outlay on New Works appears as Rupees 6,110, against an estimate of Rupees 2,100, without a word of explanation in the report. The transfer of the dispensary, however, accounts for a sum of Rupees 1,442 which could not have been anticipated when the estimates were submitted.

3. Experience elsewhere bears out the statement in the report that the people resort to vaccination only when small-pox is raging, but the Government observe that that disease is stated in the Dispensary Report to have been very prevalent in the town during the year 1872, under which circumstances an increase rather than a decrease in vaccination might have been expected. The report on the operations of the dispensary is satisfactory both from an administrative and a financial point of view, and the success which has attended the establishment of the nine Municipal Schools is highly encouraging. The reported establishment of a separate school for girls will have supplied the only serious defect discovered by the year's experience of the working of the new system.

4. The Auditor's report on the accounts is satisfactory, in so far as it shows that every entry can be properly accounted for, but there is evidently a want of care in classification which the Government regret to observe that the Commissioners seem unwilling to acknowledge. Again, when the Auditor animadverts on the manner in which a very important register has been kept, the Commissioners remark that he mistook for the register certain extracts furnished to the Nuisance Inspector. The Government would remark that, if the books had been properly laid before the Auditor, such a mistake could hardly have occurred.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commission, Nellore.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Local Fund Board, Nellore.

Exd. J. Wright.

Municipal Commission
Office Nellore.
19th July 1873.

25

From

The Ag. President
Municipal Commission
Nellore.

To

The Chief Secretary
to Government
Madras

Sir

I have the honor to submit the annual report on the operations of the Municipal Commission of Nellore during 1872-73 together with the accounts prescribed by Government and the reports of the Auditor

2. The report explains the financial aspect of the several Institutions under the Control of the Municipality

3 A list of the Commissioners is submitted There are 22 Commissioners at present on the list but the average attendance is small. In 1872-73. Seven was the average

4 The most important project under the consideration of the Commissioners is the Water-scheme. Surveys are in progress under the kind direction & advice of Mr. R. Smith the District Engineer

Govt. of Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Nellore,
&c., &c., &c.

Dated August, 25th.

Read.

Ans.

G. O., 25th August 1873, No. 1304.

AUGUST.
Nos. 174-175.

Nellore Municipality.—The annual report of the Municipality for the year 1872-73, reviewed.

5 In reference to para 4 of G.O. No. 1193 dated 9th September 1873. reviewing the report for 1871-72 I beg to state that the Collections under House & Land Tax were shown in Statement I for that year exclusive of refunds. while in Statement No. IV the whole collections were shown against the Demands. Hence the difference arose. In the accounts now submitted for 1872-73 the entries in both the accounts were made to agree. The Demands also in Statement No. IV was reduced by the amount of refunds

1 The Statement required in G.O. No. 832 dated 12th June 1873 is enclosed herein

I have the honor to be
Sir
Your most obedient servant

J. G. Stonhale
Ag. President

Report

The number of the Commissioners for the year was 23 Nineteen Sittings were held at which the average attendance was seven

2. During the year under report the Comonissioners received charge of the Dispensaries and Langerkhana at Nellore with their Funds as directed vide G. O. P. D. No. 614 dated 1st May 1872 which was received on the 6th idem viz. the Dispensaries in May with the back accounts adjusted from 1st April 1872 and the Langerkhana from 1st June. The transactions of the Dispensaries for the whole year are shown in the accounts while those of the Langerkhana ranged over a period only 10 Months from 1st June 1872.

3. Previous to the actual transfer the Commissioners had held a balance of Rs 435 on account of the Dispensaries

this being the unspent balance of a contribution made by the Local Funds Board in 1871-72 for the construction of the Dresser's house

4 The annual accounts of the Municipality and of the institutions transferred are herewith submitted. It will be seen from these that the balance in hand on the 1st April was Rs 2754-12-4, in favour of the Municipality and Rs 435 which was held in trust for the Dispensary Total rupees 3189-12-4. The balances transferred with the institutions in the course of the year were Rs 1427-11-5 which was the actual balance on the 1st April in favour of the Dispensaries and Rs 1061-12-8 which was the balance of the Langerkhana Funds as it remained on the 1st of June, total of the balances so transferred amounting altogether to Rs 2489-8-1

5 The entire amount of balances with which the several institutions 3189 started in the year under report under the Commissioners was as follows

Municipality	Rs 2754-12-4
Dispensaries	1862-11-5
Langerkhana	1061-12-8
	5679-4-5

6. The receipts during the year amounted to Rs 30,070-6-6 which with the balance made Rs 35749-10-11 and the expenditure amounted to Rs 27,527-15-5 leaving a balance of Rs 8,221-11-6. The receipts and charges are distributed as follows among the several institutions

	Balance on 1st April	Receipts	Total.	Expenditure	Closing balance
1. Municipality	2754-12-4	+ 19756-13-2	= 22511-9-6	− 20944-9-10	= 1566-15-8
2. Dispensaries	1862-11-5	+ 7373-9-4	= 9236-4-9	− 5284-7-10	= 3951-12-11
3. Langerkhana	1061-12-8	+ 2940-0-0	= 4001-12-8	− 1298-13-9	= 2702-14-11
	5679-4-5	+ 30,070-6-6	= 35749-10-11	− 27527-15-5	= 8221-11-6

7 The annexed statement shows a Comparison of the actual receipts of the year with the Budgetted amounts and the actuals of 1871-72

	Budget	Actuals in 1872-73	In 1871-1872.
Rates and Taxes Houses and Lands	7000-0-0	7457-5-6	5384-6-0
Vehicles and animals	2100-0-0	1951-3-4	1952-8-4
Carts	1700-0-0	1800-0-0	1532-5-4
Tolls	5000-0-0	5092-13-6	4892-14-6
Fees including slaughter house	620-0-0	636-8-0	450-10-0
Fines	300-0-0	335-2-0	223-12-0
	16720-0-0	17773-0-4	14436-8-2
Endowment &c.	5740-0-0	7,503-9-4	5350-0-0
Contributions from Local funds	2100-0-0	3810-0-0	2210-0-0
Miscellaneous	430-0-0	1483-12-10	1695-14-2
	8,270-0-0	12797-6-2	3960-14-2
	24.990-0-0	30,070-6-6	18,397-6-4

8 In Comparing the figures of the year with those of 1871-72 it should be borne in mind that last year was only of 11 months duration

The actuals of the year under report exceeded the sums Sanctioned in the Budget for the reasons explained below.

9 Rates on Houses and Lands. The Collections under this head amounted to Rs 7457-5-6 against Rs 5384 for 11 months in 1871-72 and against Rs 7000 in the Budget. The increase is owing to the remeasurement of the houses and to a revision of the rates of their valuation The principle under which the houses were taxed up to 1871-72 was explained in para 8 of the report for that year and they were as follows The houses were taxed on a simple though arbitrary rate which assumed that the rental of a house measuring 40 square yds was Rs 3- if thatched, Rs 6 if tiled, & Rs 7½ if terraced. Shops were assessed at 5-7-or 9 times the rate for a dwelling house according to the locality of the bazaar. If a building were used as both shop and dwelling it was assessed

that 12 Square yds were shops and the rest dwelling houses. The tax was 7½ Rs per cent on the valuation then ascertained. and the average incidence was Rs. 1-12-. on each house though in last year it was shown as Rs 1-9-. Of above 5000 houses only 3033 were liable to assessment in 1871-72

10 On a Consideration of the improvements in the condition of the Town and after much discussion the Commissioners revised the rates of valuation in respect to tiled and terraced houses leaving the rate on thatched houses the same or 3 Rs for 40 Square yds or 5 Ankanams. The change effected in the rates of valuation was as follows

1st That tiled houses be rated at a monthly rent of 10 Annas for 5 Ankanams and terraced at 12 annas.

2nd That shops be valued in reference to the old proportion

3rd That houses in which the sales are effected should be rated for two ankanams at 3 shop rates and the rest at house rates

11 The houses registered for taxation in 1871-72 were 3033 while in the year under report the number has risen to 3843. This is owing to more correct measurements and to new houses having been brought under assessment. Besides new houses brought under taxation large increase in the recorded measurement of registered houses was found which has raised the valuation under the principles above enunciated from 69,799 Rs to 94,133 Rs. The assessment settled at 7½ Rs per cent on this valuation was Rs 7060 against 5232 Rs for 1871-72 taking it at 12 months. The remeasurement and the valuation were carried out

under the supervision of the Vice President ~~by~~ assisted by a Select Committee of the Commissioners The average incidence according to the Last rates has risen to 1.83 while the former incidence amounted 1.75 on each house, the increased incidence being therefore .08 on each house or 1 anna 2 pice. The incidence Calculated on the Expunged of the demanding rents is Rs 1-12-9

12 The lands assessed are the pattah lands with in the Municipal limits

The Government assessment is considered the rental and a the rate of 7½ Rs per cent is applied to this valuation. The collection of the rate on lands amounted to Rs 178-12-10

13 Of the total demand on houses and lands for the year amounting to Rs 7677-13-4 Rs 7457-5-6 have been collected during the year. Rs 60-10-6 have been written off as irrecoverable

The balance thus remaining to be collected on 1st April was Rs 159-13-4 These have been almost all collected in May and June

14 Seventy appeals were made against the assessment and many of them were against the measurement and others against the classification of shops and houses in which sales took place. The measurements were again tested in disputed cases and rectified. There were no complaints against the revised rates of valuation which were determined after a careful enquiry into the average rates of rent obtaining in the several parts of the Town.

15 Taxon Vehicles and animals.

The tax on vehicles and animals yielded Rs 1951-3-4 against Rs 1952-8-4 in 1871-72 There has been a slight fall in this branch of revenue

This is owing to the exemption of buffaloes from the Tax as per G.O No 1871 dated 18th December 1871. By the time the exemption was ordered the tax was in most cases paid in 1871-72. In the year under report full operation was given to the exemption. A new alphabetical index of all Vehicles and animals has been opened this year.

16. Carts. The receipts from this source amounted to Rs 1800. against 1532-5-4 in 1871-72. The number of Carts registered was 900 The number registered in 1871-72 was 834

17. Tolls. The receipts under this head amounted to Rs 5092-13-6 which included a collection of arrears Rs 37-13-6. The Tolls were renteds out for the year for Rs 6055: all of which has been realized in the year. The Tolls

were collected by the renter at half the maximum rates. There was no complaint against this imposit In one case it was complained that the renter did not furnish a receipt and this irregularity was remedied immediately

18. License fees. The next item of receipts is fees for licenses which amounted to Rs 416-12-0. The licenses were issued for Carts Stands Dyeing houses and offensive trades

19. Slaughter House. This was rented and the sum realized was Rs 219-12-0.

20. Education. The receipts under this head were the school fees realized in the Municipal schools recently established and supplemented by a grant of Rs 1000 from the Local Fund

Board. The schools were opened on the 1st of May 1872 at the following places.

1 At. Moolapett
2 At Moolapett Parachery
3 At. Pattekhanpett
4 At. Kellore West
5 At Kellore East
6 At. Gantapett
7 At Rangaya coolapett
8 At. Stone house pett
9 At Kabbapett.

The annexed statement shows the strength of the schools as they existed on the 31st March 1873

Schools	Hindoos	Mahomedans	Total	Girls	Total	Receipts in school fees			Establishment & Contingencies			Furniture & Building			Remarks
Moolapett	36	40	76	-	76	130	2	-	282	11	4				
2 Parachery	24	-	29	-	29	31	14	-	62	11	10	36	8	-	*School building
3 Pattekhanpett	25	1	26	1	27	41	8	-	153	11	11				
Kellore West	55	57	112	1	113	172	12	-	398	5	2				
Kellore East	28	2	30	-	30	53	12	-	231	-	3				
Gantapett	14	2	16	-	16	47	2	-	202	14	5	166	12	-	*Furniture and books
Rangayacoolapett	28	25	53	9	62	91	14	-	261	9	9				
Stonehousepett	28	-	28	-	28	49	12	-	164	6	-				
Kabbapett.	36	1	37	-	37	88	14	-	240	10	1				
	279	128	407	11	418	707	10	-	1998	-	9	503	4	-	
Total Receipts.	L.S. Contributions					1000	-	-	Total Expenditure, 2501-4-9						
	Sale of books					23	11	-							
					Total	1731	5	-							

21 Mr. Fordey examined the schools in April 1873 and a copy of his report is enclosed. Mr. Fordey speaks hopefully of the institutions and the Commissioners are confident that the schools have been productive of much good to the Town Elementary instruction is imparted in Hindoostany, Telugu and English. The Mussulman portion of the Community especially, appreciate the benefits thrown open to them. There are now altogether 128 Mussulman boys. Prizes were offered at the examination of which the Mussulman boys carried off a large number. There has been some opposition to these schools from inefficient old. Pial teachers whom the Commissioners would not wish to have. but this rivalry has not materially checked the prosperity of our schools. In respect to Mr. Fordeys observations about the education of girls the Commissioners did feel that their schools were not resorted to freely by girls and they have since opened a special school for them in June 1873

The fees collected in the Municipal schools are 2 as for the alphabet class and 4 as for the rest In the girls' school a fee of ½ anna has been introduced and there are now 35 girls.

The commissioners purchased a supply of Hindoo stany books from the Curator and have been selling them to the boys The total receipts of the School from fees and Local funds Grants amounted to Rs 1731-5- and the expenditure to Rs 2501-4-9. The net charge for schools on the Municipal funds was Rs 769-15-9

22. Local funds Contributions. The Contribution from Local funds were principally for the Dispensaries which amounted to Rs 3810 as follows

Rs 1710 for Medical Establishment
Rs 1100 for Dead house
& Rs 1000 for the Municipal schools

23. Charges. The entire charges amounted to Rs 27,527-15-5 of which Rs 22511-9-6 was spent on purely Municipal purposes. The details of charges were as follows

Communication		
New Works		3439-8-10
Repairs		3671-12-10
		7111-5-8
Education		
School building of Parchey.	32-0-0	
Repairs	4-0	36-8-0
Sanitary Miscellaneous		
New Works	2639-3-3	
Repairs	285-11-5	2924-14-8
		10,072-12-4
Education		2464-12-9
Conservancy		4478-5-10
Dispensaries		3770-4-5
Langerkhana		1281-2-9
Lighting		2104-11-2
Vaccination		157-6-5
Registration		238-9-2
Carried over		24568-1-4

Brought forward	24568—1—4
Waterpandals	101—11—8
Other charges	1074-7-10
Office	1783-10-11.
	27,527-15-5

24 Statement II A. and II B furnish the details of works executed and the establishment maintained

25. Several roads have been opened and metalled where they were found necessary. The chief works executed consisted in providing Drains, erecting parapet walls and fixing lamp posts & constructing a latrine

26 The Sanitation of the Town has been satisfactorily kept up with the usual establishment The Town is clean and has been generally healthy There was no cholera this year. The

Dengue fever appeared in November and continued for 3 months. The necessary Sanitary steps were adopted, all houses and choultries, white washed & Carbolic acid used in all places of dirt and filth.

27. Festivals. As usual the festivals of Moolapett and Ranganayacoolu pett took place in February and they passed off quietly. No outbreak of any disease occurred

28. Registration. The number of births registered during the year was 602 and the number of Deaths was 450 against 439 and 451 respectively in the last year. Great care has been impressed on the two Registrars employed on this work. The total cost on this account was Rs. 238-9-2.

29. Vaccination. The number vaccinated was 772 against 1118 in the previous year The people as usual submit to this operation, only when the epidemic is reported to be raging in the vicinity. The Commissioners have spared no means to impress upon the people the usefulness of this process in saving human life. There is one vaccinator employed at Rs 12. a month. Rations are given to the mothers of vaccinated children at ½ a Seer of rice a day. The decrease in vaccination is owing to the apathy of the people

30. Dispensaries. As already

stated these institutions were
transferred to the Municipality with
a balance of Rs 1427-11-5 and a
funded capital in Notes to the
extent of Rs 8500. The receipts amounted
to Rs 7373-9-4 which consisted of
contribution from Local funds. Namely
Rs 1710 for pay of Medical officers &
1100 Rs for Dead house. Of the remaining
Rs 4563-9-4. Rs 3600 were contributed
by the Rajah of Venkatagiry who paid
his contribution both for 1872-73 & 1873-74
before 31st March 1873. The sum of
Rs 963-9-4 accrued from the sources
pointed out below viz

Sale of Medicines	232-11-9
Local contribution.	211-0-0
Interest on Funded Capital.	471-13-1
	915-8-10
Recoveries - - -	48-0-6
	963-9-4

The recovery of Rs 48-0-6 was made
under order of accountant General from
the payments made to Government
on account of the pay of Medical officers
drawn in excess by 3rd class Hospital
assistant. The report of the Zillah
Surgeon and Sub-assistant Surgeon
on the operation of these institutions
is submitted

31 Langerkhana. This institution
was transferred as already stated
in June 1872 with the balance then
remaining namely Rs 1068-12-8. The
receipt amounted to Rs 2940 which
was the endowment sanctioned
by Government for the support
of the institution. The expenditure
in the year amounted to Rs 1281-2-9.
15576 Paupers were fed and clothed.
Of which 10,201 belonged to Nellore
& 5175 were fed in the Talugs

No contribution was received for 1872-73 from Local funds, as it was not considered necessary, the funds of the institution being ample. These will, however, be spent on the repair of the present building which is in a dilapidated condition

32. Lighting. The Town has been lighted. 45 Lamp posts & 15 wall brackets have been provided, the Kerosene oil for burning used. The cost on these account amounted as follows

Cost of Lamp posts & Brackets including the carriage hire	1396-15-10
Putting up the posts	482-7-3
Cost of oil & wick &c	397-2--
Establishment	131-2-11
Contingencies	179-6-7
Total	2587-2-7

Four lighters have been employed at Rupees 6 each.

33. Water Pandals. It was considered necessary to open Water pandals in the several parts of the Town during the hot weather for the convenience of the people. Seven Water pandals were kept open for 3 months till the hot weather passed away. The expense incurred on account of the Water pandals was Rs 101-11-8 (49)

34 Avenues. There was no charge incurred, this year, on this account. No payment was made, as the Contractor had to replace certain decayed trees which he did in the beginning of 1873-74. The avenues on the whole are thriving

35 Miscellaneous. A sum of Rs 340 was paid for certain grounds and buildings taken up in 1865 for the main Kutchery Road, but for which no compensation was paid at the time. Rs 327-15-9 were spent upon removing prickly pear. There is much Govt. land on which prickly pear has to be removed. Proposals will be

submitted for a contribution from
Govt towards destroying the prickly
pear in such localities

Rs 70-12-0, was paid for the Toll
establishment entertained in March 1892
previous to the Contract

36. The accounts were audited
by Mr Plunkett. and his report is
submitted together with remarks of the
Commissioners thereon. explaining the
subjects animadverted upon by him.
The commissioners have opened a Progress
report as suggested by Mr Plunkett. The
system of regular Postings was introduced
this year and Mr Plunkett as the
Commissioners observed, accepted the
correctness of the accounts. His remarks
seem to be confined to a few items of
misclassification of Public Works expenditure
The recent order of Govt on the subject of
classification of items to be observed
in the Municipalities will be attended
to when the forms are provided

37 The Water scheme is still under
consideration. During the year under report
preliminary Surveys & plans were taken, a
temporary Surveyor on 60 Rs having been
employed for some months. Steps have been
taken with the kind advice of Mr Smith
the District Engineer, for obtaining regular
Surveys plans & Estimates for the work
It has been found from the level taken, quite
practicable to lead water from the tank by
direct flow instead of raising the water from
a Channel reservoir by a bucket pump
In the current year all available funds
will be appropriated for the Work

J. G. Stanfall
Acting President

Municipal Commission Killoro

Statement I Revenues and Receipts of the Municipal Funds of the Town of Killoro during the official year 1872-73

	1872-73 Detail of minor heads			Totals of major heads			530 Budget amount sanctioned		
1 Balance brought forward									
(a) Municipal Funds.	2754	12	4				1170	—	—
(b) Endowments. Hospitals	435	—	—				1700	—	—
				3189	12	4			
2 Assignments and allotments by Government									
(a) Surplus Famine Funds	—	—	—						
(b) Ferry rents	—	—	—						
(c) Fishery rents	—	—	—						
				—	—	—			
	Arrears			Current					
3 Rates & Taxes &c.									
(a) Rate on Houses & Cattle (section 57)	8 2 11	7449	2 7	7457	5	6			7000	—	—
(c) Taxes on Vehicles (section 63)	43 3 4	1908	— —	1951	3	4			2100	—	—
(d) Registration of Carts (section 73)	— — —	1800	— —	1800	—	—			1700	—	—
(e) Tolls. (section 77)	37 13 6	5055	— —	5092	13	6			5000	—	—
(f) Fees (sections 106, 123, 125, 130, 131, 136 Bye laws and Schedule H	7 — —	409	12 —	416	12	—			620	—	—
(g) Magisterial fines — section 17	71 7 —	263	11 —	335	2	—			300	—	—
							17053	4	4
4 (a) Fees in Schools and training institutions	— — —	707	10 —	707	10	—			
(b) Sale of books	— — —	23	11 —	23	11	—			
							731	5	—
5. Endowments and Sundry Contributions and Donations									
(a) Hospitals.									
1. Balance transferred				1233	9	1			
2 Interest & Transfers				194	2	4			
Carried over				1427	11	5	20974	5	8

Brought forward	1427	11	5	20974	5	8		
(3) Venkatagiry Rajah's Contribution for 1872-73 and 1873-74 at 1800 Rs per annum	3600	—	—					
(4) Local Subscriptions and Donations	211	—	—					
(5) Sale of Medicines	232	11	9					
(6) Interest	471	13	1					
(7) Recoveries	48	—	6					
				5991	4	9	2800	—
(4) Poultries i.e. the Govt. Langurkhana or Poor House								
(1) Balance at the end of May 1872 when it was transferred to the Alienation Office	1061	12	8					
(2) Langurkhana Endowment for 1872-73	2940	—	—	4001	12	8	2940	—
6 Local Fund Contributions								
(a) For Public works								
Communications	—	—	—					
Buildings (Dead House)	1100	—	—					
(b) Educational.								
For training schools	1000	—	—					
(c) Miscellaneous								
Hospitals (for salaries of the local officers)	1710	—	—	3810	—	—	2100	
7 Miscellaneous								
(a) Rents of Municipal markets	—	—	—					
(b) Rents of fees in Municipal slaughter house	219	12	—				30	—
(c) Sale of Sweepings (section 98)	308	12	—				400	—
(d) Private Scavengering	—	—	—					
(e) Sale of materials tools and plants	—	—	—					
(f) Avenues	128	10	3	657	2	3		
8 Refund by Police	—	—	—	—	—	—		
9 Pound Collection	—	—	—	—	—	—		
10 Distraining fees	14	7	—					
				14	7	—	1	
11 Government Contribution	—	—	—	—	—	—		
12 Road Cess	—	—	—	—	—	—		
13 Tolls Deposit forfeited	50	—	—	50	—	—	1	
14 Advance recovered								
(a) Repairing Police Station	184	4	1					
(b) Other Recoveries	66	6	6					
				250	10	7		
				35749	10	11		

Endowments & Endowed Lands of the Municipal Commissioners for the year 1873-74

Statement of Municipal Expenditure

Establishment	1	1	1	1	1	1	1	1
Conservancy establishment	2	1	1	1	1	1	1	1
Police establishment	3	1	1	1	1	1	1	1
Hospital establishment	4	1	1	1	1	1	1	1
Medicines	5	1	1	1	1	1	1	1
Contingencies	6	1	1	1	1	1	1	1
Repairs to Buildings	7	1	1	1	1	1	1	1
Public Gardens	8	1	1	1	1	1	1	1
Miscellaneous (3 of 7)	9	1	1	1	1	1	1	1
Establishment	10	1	1	1	1	1	1	1
Allowance for Public works establishment	11	1	1	1	1	1	1	1
Total charges	12	1	1	1	1	1	1	1
Balance	13	1	1	1	1	1	1	1
Remarks								

Sivilands Branch
Dispensaries
Langurkhana

Amount of Municipal Collections

Statement of Municipal Expenditure for the year 1873-74

Endowments & Endowed Lands of the Municipal Commissioners

Statement II Expenditure from the Municipal funds of the Town of Kellore for the official year 1872-73

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	1872-73 Detail Minor Heads			1872-73 Total Major Heads			Budget amount sanctioned		
Grant I Public works									
1 New works									
(a) Communications	3439	8	10				1500	—	—
(b) Educational	32	—	—						
(c) Sanitary & Miscellaneous	2638	0	3	6109	12	1	600	—	—
2. Repairs									
(a) Communications	3671	12	10				4000	—	—
(b) Educational	4	8	—						
(c) Sanitary and Miscellaneous	286	11	5	3963	—	3	460	—	—
3 Establishment	—	—	—						
4 Tools and Plant and Contingencies	—	—	—				260	—	—
5 Contributions to Local funds	—	—	—	—	—	—			
Total Grant I				10072	12	4	6820	—	—
Grant II Education									
1 Training Schools									
(a) Establishment	—	—	—						
(b) Contingencies	—	—	—						
2 Municipal Schools									
(a) Establishment	1746	14	—						
(b) Furniture and other Contingencies	665	4	9						
				2412	2	9			
3 Salary grants	—	—	—	—	—	—			
4 Results grants	—	—	—	—	—	—	650	—	—
5 Contribution to Local funds for educational inspectorate	—	—	—	—	—	—	150		
6 Miscellaneous									
(a) Purchasing Hindoostany books for Sale . . .	52	10	—	52	10	—			
Total Grant II				2464	12	9	800	—	—
				12537	9	1			

Brought forward				12537	9	1					
Grant III Sanitation & Medical Service											
1 Hospital and Dispensaries											
(a) Establishment	2205	-	2				2400	-	-		
(b) Medicines and Supplies	-	-	-				600	-	-		
(c) Diet of Patients	1231	12	5				1200	-	-		
(d) Sundries and Contingencies	333	7	10	3770	4	5	200	-	-		
2 Vaccination											
(a) Establishment	144	-	-				140	-	-		
(b) Contingencies	13	6	5	157	6	5	20	-	-		
3 Registrations of Births and Deaths											
(a) Establishment	238	9	2				240	-	-		
(b) Contingencies	-	-	-	238	9	2					
4 Conservancy											
(a) Establishment	4333	4	-				4320	-	-		
(b) Contingencies	75	9	10				50	-	-		
(c) Sanitary service (Cost of conservancy carts)	69	8	-				250	-	-		
(d) Cleansing of Tanks, Wells & Drains	-	-	-	4478	3	10	100	-	-		
Total Grant III				8644	9	10	9520	-	-		
Grant IV Miscellaneous Municipal Purposes											
1 Lighting											
(a) Establishment	131	2	11								
(b) Contingencies	1973	8	5	2104	11	4	1200	-	-		
2 Markets											
(a) Establishment	-	-	-								
(b) Contingencies	-	-	-	-	-	-					
3 Choultries (Langarkhana).											
(a) Establishment	302	13	1				250	-	-		
(b) Contingencies	26	5	9				100	-	-		
(c) Feeding paupers	951	15	11	1281	2	9	1800	-	-		
4 Watering Streets and planting avenues.	-	-	-	-	-	-	800	-	-		
5 Toll gate.											
(a) Establishment	63	-	-								
(b) Contingencies	7	12	-	70	12	-					
(6) Water pandals											
(a) Establishment	78	8	1								
(b) Contingencies	23	3	7								
				101	11	8					
				3558	5	9					
Carried over				21182	2	11					

				21182	2	11					
Brought forward				3558	5	9					
7 Destroying Dogs	140	-	-	140	-	-					
8 Compensation claimed for Land & Houses taken up in 1865 for the Bazaar Road	340	-	-	340	-	-					
9 Clearing Prickly pear	347	15	9	347	15	9					
				4386	5	6					
Grant V Supervision & Management.											
1 Office											
(a) Establishment	1196	5	5				1150	-	-		
(b) Contingencies	142	-	-	1338	5	5	150	-	-		
Temporary Establishment											
(a) House measuring. Establishment	114	11	5								
(b) Survey — do —	226	9	7	341	5	-					
Miscellaneous											
(a) Auditors remuneration	100	-	-				100	-	-		
(b) Printing Charges	51	13	10								
(c) Office rent	104	-	6				120	-	-		
(d) do. Furniture	-	-	-								
(e) Law charges	23	14	3	279	12	7					
Total grant V				1959	7	-	1520	-	-		
Advances recoverable											
Refunds other than of Current Taxes	-	-	-	-	-	-					
Grand Total Expenditure.				27527	15	5					
Balances											
(a) Municipal funds	1566	15	8				2310	-	-		
(b) Endowments. { Dispensary	3951	12	11				2890	-	-		
(b) Endowments. { Langarkhana	2702	14	11	8221	11	6					
Total				8221	11	6	5200	-	-		
Add Deposits as per Statement III hereunto attached which have not been included under the head Revenues & Receipts in Statement I in accordance with the orders in G.O. No. 1646 dated 28th October 1871. - - - - - - - -				1014	8	-					
				9236	3	6					

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A. E. Thompson

Statement II. A Detail of allotment for expenditure on Public works Rs estimated to cost Rupees 10000 and upwards.

Part I. New works.

Project.	Amount of Estimate. 1872-73			Past expenditure			Expenditure in 1872-73.			Remarks.
A. Communications.										
1 Peddapajew Street.	50	7	4				50	7	4	
2 Ramyreddy Street. } Levelling and gravelling	35	13	6				35	13	6	
3 Gollah Street. }	70	3	7				70	3	7	
4 Moolapett Branch Road with tunnels, Levelling & gravelling	770	"	"				669	13	7	
5 Mooniappah Pillay's street. Levelling and gravelling	145	"	"				102	10	6	
6 Gangaprataw Tunnel. Improvement of	35	"	"				35	"	"	
7 Potters' street. Levelling and gravelling	279	3	"				279	3	"	
8 Hapew street. Levelling, gravelling, & providing with drains	1008	12	9				1008	12	9	
9 Hamsala street. Levelling, gravelling & providing drains	321	8	7				321	8	7	
10 Adiatchanvary street — Do — Do —	228	14	4				314	"	"	
11 Ranganayeco Chapett street. Levelling and gravelling	552	"	"				552	"	"	
Total Communications	—	—	—				3,439	8	10	
B. Educational										
1 Building a thatched school house for the Parachery school at Moolapett.	30	"	"				32	"	"	
Petty works and reserve.	"	"	"				"	"	"	
Total Educational	—	—	—				32	"	"	
C. Sanitary and Miscellaneous.										
1. Constructing two culverts (at Durgamitta)	68	12	9				68	12	9	
2. Latrine (Moolapett Paracherry)	327	5	2				327	5	2	
3. Fixing Lamp posts.	407	9	3				482	1	3	
4. Minor Masonry works.	361	"	6				301	"	6	
5. Dressers house, close to the Dispensary.	800	"	"	70	"	"	730	"	"	These items aggregating Rs 1442-4-7 are chargeable to Dispensaries funds.
6. Improving Civil Dispensary	510	"	"				430	"	"	
7. Branch Dispensary boundary wall	150	"	"				127	15	2	
8. Civil Dispensary boundary wall	83	10	6	50	"	"	33	10	6	
9. Civil Dispensary Latrine.	150	"	"				120	10	11	
10 ~~For~~ Marked plan obtained from Bangalore	16						10	5	"	
Total Sanitary and Miscellaneous	—	—	—				2,632	3	3	
							6,109	12	1	

Part II. Repairs.

Project.	Grant.			Remarks.
A. Communications.				
1 Maintenance of Roads by Contract	3091	"	"	
2 ~~Repairing Moolastanasura street~~	299	3	8	164 1/2
3 Repairs of Podala Roor Road	252	14	"	1/3
4 Repairing Hondayapalem Road.	28	11	2	151
Total Communications	3,671	12	10	
B. Educational.				
1 Repairing Paracherry school building	4	8	"	
Total Educational	4	8	"	
C. Sanitary and Miscellaneous				
1 Putting up temporary Latrines	3	14	3	
2 Repairing 48 Dusk boxes	84	6	"	
4 Repairing covered Drains	23	2	6	
5 Whitewashing Municipal Office	"	8	"	
6 Repairing the parapett wall of Walker's road facing the Allowdaut	41	2	4	
7 Improving parapett wall in Dykes bridge	14	1	6	
8 Repairing Civil Dispensary building.	32	13	10	These items aggregating Rs 71-14-10 are chargeable to Dispensaries funds
9 Repairing Civil Dispensary boundary wall	5	"	"	
10 Repairing Branch Dispensary building	24	1	"	
11 Repairing Civil Dispensary Lobby rooms, &c.	10	"	"	
12 Whitewashing Lanyet Chaus building.	17	11	"	Charged to Lanyet Chaus funds
Total Sanitary & Miscellaneous.	280	11	5	
Grand Total.	3,963	—	3	
Grand Total of the 1st and 2nd parts	10,072	12	14	

Rupees

J. G. Stmfale

Statement II B.

Detail of Municipal establishment.

		No.	Salary per Mensem.			Salary per Annum.			Total Major heads.		
Grant I.	Public Works.										
	Overseers	"	"	"	"	"	"	"	"	"	"
	Maistries	"	"	"	"	"	"	"	"	"	"
	Road Coolies	"	"	"	"	"	"	"	"	"	"
Grant II.	Education.										
	Municipal schools.										
	Masters.										
	Head masters for various periods	3	12	"	"	161	9	4			
	Do. for 3½ Months	1	11	"	"	38	8	"			
	Do. for various periods	4	10	"	"	315	7	9			
	Second masters for Do.	5	8	"	"	358	2	1			
	Do. for Do.	5	7	"	"	237	5	"			
	Third masters for Do.	12	6	"	"	568	12	3			
	Do. for 6 Months	2	5	"	"	60	"	"			
	Do. for 1 Month & 13 days	1	5	"	"	7	1	7			
	Total	-	-	-	-	1,746	14	"			
Grant III.	Sanitation.										
	1. Hospitals and Dispensaries.										
	Medical subordinates.										
	Native Surgeon for 8 months & 24 days	1	100	"	"	876	10	8			
	2nd Class Hospital Assistant for 12 months	1	40	"	"	480	"	"			
	3rd Class Do. for 3 Months & 6 days	1	25	"	"	80	13	4			
	1 Temporary clerk at 10 Rs. per quarter from 1st January to 19th June 1872	1	3	5	4	18	12	5			
	Lunatic Dispensary — Menials for 4 Months	7	30	"	"	120	"	"			
	Lunatic Dispensary — Do. for 8 Do.	8	36	"	"	288	"	"			
	Lunatic Dispensary — Do. for 12 Do.	1	7	"	"	84	"	"			
	Branch Dispensary — Do. for 12 Do.	3	17	8	"	210	"	"			
	Police menials for 4 Months	1	6	"	"	24	"	"			
	Contingencies					22	11	9			
	Total					2205	"	2			

2. Vaccination.							
Vaccinator	1	12	-	-	144	-	-
Total	-	-	-	-	144	-	-
3. Registration.							
Registrars for 11 Months & 25 days	2	10	-	-	238	9	2
Total					238	9	2
4. Conservancy.							
Assistant Inspector	1	50	-	-	600	-	-
Scavengers for 12 Months	30	5	-	-	1800	-	-
Lotis for 12 Months	32	5	-	-	1920	-	-
Do Loty for 4 Months for the new latrine	1	5	-	-	20	-	-
Total					4340	-	-
Deduct fines imposed during the year					6	12	-
					4333	4	-
Grant IV. Miscellaneous Municipal purposes							
1. Lighting.							
4 Massalgies for 3 months & 9½ days	4	5	-	-	66	5	11
4 Massalgies for 2 Months and 21 days	4	6	-	-	64	13	-
Total					131	2	11
2. Cangey Khana or Poor-house—							
1 Clerk for 1 Month & 19 days at 10 Rs a month	1	10	-	-	162	12	-
1 Clerk for 8 Months & 11 days at 17½ Rs a month	1	17	8	-			
1 Attendar for 1 Month at 4 Rs a month	1	4	-	-	4	-	-
1 Cook for 10 Months	1	5	-	-	50	-	-
1 Sweeper for 10 Months	1	3	-	-	30	-	-
1 Watcherman for 10 Months	1	2	-	-	20	-	-
1 Loty for 4 Months & 23 days at 2 Rs a month		2	-	-	25	3	8
Do for 5 Months & 7 days at 3 Rs a month		3	-	-			
1 Nurse for 2 M & 22 days at 4 Rs a month	1	4	-	-	10	13	5
Total					302	13	1

3. Markets.							
Superintendents	-	-	-	-	-	-	-
Servants	-	-	-	-	-	-	-
Total					-	-	-
4. Toll gate.							
8 Gumashtas for 1 month employed in March 1873	2	10	-	-	20	-	-
	2	8	-	-	16	-	-
	3	7	-	-	21	-	-
	1	6	-	-	6	-	-
Total					63	-	-
5. Water Bandals.							
1 Waterbrahmin for 3 M & 28 days	1	6	-	-	23	2	8
Do for 2 M & 21 days	1	5	-	-	14	2	1
Do for 17 days	1	9	8	-	5	3	4
6 Do brahmins for 1 month	6	6	-	-	36	-	-
Total					78	8	1
Grant V. Supervision and Management—							
1. Office.							
Manager	1	40	-	-	480	-	-
E. Clerk	1	20	-	-	240	-	-
V. Clerk	1	15	-	-	180	-	-
Peon	1	5	-	-	60	-	-
Tax Collectors	2	8	-	-	192	-	-
Temporary Gumashta for 2 months & 29 days at 15 Rs	1	15	-	-	44	5	5
Total					1196	5	5
2. Temporary Establishment—							
(a.) House Measuring							
Gumashta for one month	1	15	-	-	15	-	-
for 2 months & 9 days	3	12	-	-	74	11	6
for 2 do & 8 days							
for 1 do & 22 days							
Peons for 2 months & 9 days	3	4	-	-	24	15	11
2 months & 8 days							
1 month & 22 days							
Total					114	11	5
(b.) Surveying Establishments for taking levels for the water sheets.							
Surveyor for 2 Months and odd days	1	60	-	-	166	8	-
Peons for the same period	5	5	-	-	60	1	7
Total					226	9	7

Statement IV Municipality of Alloxe.

Demand Collection and Balance statement for the year 1872 - 1873.

Current.

Particulars.	Demand assessed	Collected	Written on appeal or otherwise.	Written off as irrecoverable.	Total Columns (3, 4 & 5).	Balance	Remarks.
1	2	3	4	5	6	7	8
	A.	A.					
Rates on houses	6,931 3 10	6,777 4 10	" " "	" " "	6,777 4 10	* 153 15 "	* Of this balance Collected in April 1873. 19-3-1
Rates on Lands	738 6 7	671 13 9	" " "	" " "	671 13 9	Since determined to be written off as irrecoverable } 66 8 10	60-10-6 / 79-13-7
Total	7,669 10 5	7,449 2 7	" " "	" " "	7449 2 7	220 7 10	⊗ Of this amount there was collected in April 1873 Rs 56-15-2 and steps are taken for the recovery of the remainder
Tax on arts	" " "	" " "	" " "	" " "	" " "	" " "	
Tolls	5,055 " "	5,055 " "	" " "	" " "	5,055 " "	" " "	† The amount of refunds made for 1871-72 is deducted from both the Demand and Collections
Grand Total	12,724 10 5	12,504 2 7	" " "	" " "	12,504 2 7	220 7 10	

J. G Stevenson

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Summarised Collection and Disbursement for the year 1872-73

Abstract

| | Receipts | | |

Statement III Municipality Tallore

Abstract of Deposits Accounts for the year 1872-73

Balance brought forward	842	8	a	Carried to the Municipal Fund to the Credit of Tolls for 1872-73	842	8	a
Deposited by Appellants	"	"	"	Adjusted to Credit of Slaughter House	54	12	a
" by Renters	"	"	"	the Deposits of Security for 1872-73			
" by Contractors (Toll renters for 1873-74)	100	8	"	Carried to Credit of Tolls, being			
" as Security by M. Contractors	"	"	"	forfeited deposits of Sec. Security	50	"	"
Deposited for execution of work for which privaleges are liable	"	"	"	for Tolls for 1873/74			
Deposited by Slaughter House Contractor for 1872-73	54	12	a				
Deposited by Contractor Slaughter House for 1873-74	57	"	a		947	4	a
				Balance	10	14	8 a
Total —	1961	12	a	Total —	1961	12	a

Audited & Passed

L. G. Hon Jall

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Incidence of the various Rates and Taxes in the Municipality of Nellore for 1872-1873.

District or place in which levied	Population of place.	Description and object of Tax.	Classes from, and property upon, which levied	Number of Taxpayers.	Amount of Tax.	Incidence of Tax. Per head of Population	Per head of Taxpayer	Act or Order under which, and date from which, levied.
1	2	3	4	5	6	7	8	9
Nellore District Nellore.	30,000	1. Rates on houses and buildings at 7½ per cent.	From all classes of owners of houses.	3843	6931-3-10	0-3-8	1-12-9	Act III 1871
		2. Rates on lands at 7½ per cent.	From all holders of lands.	424	738-6-7	0-0-5	1-11-10	From 1st May 1871.
		3. Tax on arts, professions &c.	"	"	"	"	"	"
		4. Tax on carriages, horses &c. at maximum rates of schedule C.		543	1,908-0-0	0-1-0	3-8-2	
		5. Fees on the registration of Carts at 2 Rs. a Cart.		450	1,800-0-0	0-0-11	4-0-0	
		6. Tolls at ½ the schedule rates.	—		5058-0-0	—	—	

A - This is exclusive of repeat & waste. Tol

Municipal Commissioner's Office,
Nellore.
18th July 1873.

S. Gowrie Ammal
President
Municipal Commissioner

Encl. Ordinance and Form

Taxation Valuation

15th May 1873

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To

The Honble Worsfold Esqre
Acting President of the
Municipal Commission
Vellore.

Sir

By desire of the President and Vice President of the Municipal Commission for the Town of Vellore I have undertaken for the second time this year the audit of the accounts of that Municipality and I have now the honor to report to you the result of my examination.

2 My present audit extended over the period from 1st April 1872 to 31st March 1873, or for the official year 1872-73, and I have carefully gone into the various Registers, accounts, Daily and Monthly Postings &c kept during this period.

3. The following is a brief summary of Receipts and charges for the year referred to, and, attached to this report, are the annual accounts as carefully revised and drawn up by myself in the forms prescribed in Proceedings of the Madras Government Public Department dated 28th October 1871 No. 1646

		Rs.	As.
1	To Opening balance as per	3189	12

Carried over — 3189 - 12 -

G.O. No. 1204 dt 25/8/73

Executive Officer of the Municipal Council of Vellore in the Revised Taxation Valuation for 1872-73.

Taxn. 73. 9.
No. 1339.

Brought forward Rs. A. P. 3189-12-2

Receipts

1 Assignment & allotments by Government	Rs. A. P. 2940-0-0	
2. Rates & Taxes realized	17595-12-4	
3. Schools	731-5-0	
4 Endowments and Sundry Contributions & donations including the balance at credit of each Endowment & which was made over to the charge of the Municipality	7005-0-11	
5 Local Fund Contribution	3810-0-0	
6. Miscellaneous	721-9-3	
7 Advances recovered	250-10-7	
Total Receipts		33354-6-1
Total including Balance		36544-2-5

Charges

Grant I New works	Rs. A. P. 6093-7-1	
Repairs.	3979-5-3	11,072-12-4
Grant II Municipal Schools		2464-12-9
Grant III Hospitals & Dispensaries	Rs. A. P. 3722-3-11	
Sanitation Conservancy &c services	4874-5-5	8596-9-4
Grant IV Miscellaneous Municipal services		4046-5-6
Grant V Supervision and management including Improvement Establishment		2299-7-0
Security Deposits as per ledger Coll. 842-8-0		
Total charges		28322-6-11
Balance remaining at close of year.		8221-11-6

Remarks of the Commissioners

This is too large by Rs. 842-8-0. The auditor includes the amount twice being the sum deducted from deposit by Collr.

A strange blunder for a Deputy Collector to make.

The auditor omitted Rs. 48-0-6 an actual error. He struck out the item from both sides

* Rs. 48-0-6 omitted

In the revised Municipal accounts now submitted the deposits are shown separately

† As auditor of the accounts I presume that having given a summary of Receipts

Remarks of the Commissioners

and charges no more is required of me than merely to report upon their accuracy or inaccuracy as evinced by the details Registers and other Vouchers filed in the Municipal office in support of each item and that I need not go into the Collection and Expenditure under each Major and Minor head or draw comparison there of with Receipts and expenditure under the same heads in the previous year. These particulars will I have no doubt be furnished by the Municipal Commissioners themselves in their annual Report to Government.

5. As regards the accuracy of the accounts therefore, I am able to state upon the result of my audit that so far as respects totals the accounts are correct. All receipts and charges are duly supported by vouchers and the opening and final balances of the year are correctly given

6. In the matter of details however I am sorry to state there is much confusion and irregularity. There is no system of classification observed and an item is debited to day to one head tomorrow to some other head and next day to a new head altogether at the caprice or pleasure of the managing Clerk of the office

7. In this manner it will be seen how it is quite possible that each item being duly noted down totals as well as balance for any given period may be found to be correct, whilst

† Insufficient

This is not the case Alterations in heads of account when made have always been enforced by the Board

the details are mixed up and full of confusion as respects a regular and systematic classification

8 At their periodical meetings the Commissioners pass month by month certain accounts and Progress Reports which are supposed to show correctly the transactions under each head of receipt and charge in the month to which those accounts appertain. So much belief, however I am sorry to state the Commissioners err. These monthly accounts are prepared by the managing clerk of the office, who, as I said before arranges the items at his caprice or pleasure and books them just according to the humour he happens to be in when he is making up the accounts and not with regard to any order or system of classification

9 As an instance of the very unsystematic & irregular manner in which these monthly figures reports are at present drawn up and put before the Commissioners by whom they are either "passed" or "recorded" I will refer to the last such report viz the one for March 1873, passed by them at their meeting held under date 29th April 1873.

10 This Progress Report shows not only the transactions for the month of March itself but also up to the end of March which latter really are the figures or transactions for the whole year 1872-73. — A comparison however between the

* The correction from one head of account to another was done only in the preparation of the annual account by the Vice President. The Auditor's remark as to managing clerk's not being correct

In drawing up the annual accounts to please Government Commissioners were necessary by the Vice President. The commissioners remarking objectionable in this.

figures of that Progress Report with those given in the annual statements I submit with this letter, will show that the discrepancies between the two accounts are many and great

11 I will illustrate some of the discrepancies

12 Vide on pounds Sterling under Grant "Public Works" According to the monthly progress report for March 1873 passed by the Commissioners under date 29th April 1873 — Rs. As. P. 9757-14-4

According to the annual account present submitted Statement 9072-12-4

Difference 314-14-4

This difference of Rupees 314-14-4 is explained as appertaining to charges incurred for erecting new fixing lamp posts and lamps purchased during the year for the lighting of the Town, and the charges on which account by Statement No 9 have been aggregated together Rs 482-7-3 In dealing with this charge however in the preparation of the monthly accounts a rather curious and anomalous procedure was followed. It was paid in parts at three different times one part or Rs 167-9-3 was booked to same Station and to Miscellaneous under the head "Buildings" a second part or Rs 240 was debited to "Conservancy" and the third part or Rs 74-14- was transferred to some other head (I forget exactly the what, but so far as I recollect I think it was "Conservancy") This is the way the monthly account was drawn up and put before the Commissioners, but when the annual accounts were under preparation the irregularity was detected. Then all

* This is not the case both items appear under lighting Conservancy Town have joined in preparing annual accounts to Statement Same Station Miscellaneous

these heads were thrown together thus under the one head of "Sanitation" and "Miscellaneous" and in this manner Rs 314-14- was added under the "expenditure" on "Public works" in the annual accounts more than what was shown under this head in the Monthly accounts and hence the cause of the difference between the two

13. In like manner it will be seen that under this same head of Expenditure Grant I "Public works" the two accounts referred to agree only in the one item of "Communications" both "New works" & "Repairs". In all other details as well as in the Total (which is what has been explained in the foregoing Paragraph) they differ

14. Various other discrepancies will be found between the two accounts referred to but it seems unnecessary and it will make this report much too long and tedious were I to undertake to point out all or attempt to explain them All do admit of explanation and satisfactory adjustment after much scrutiny and examination of the accounts but I submit that in important transactions of the kind with varied asset aggregating nearly Rupees 37 thousand and charges of more than Rupees 28 thousand for more attention, regularity and order should have been observed than appears to me to have been done

15. At much cost during the year the Commissioners undertook to begin the long felt want of lighting the Town

† This supplement just alluded to accounts for this

The Commissioners are unable to ascertain any and the auditor has failed to point them out ✕

The total cost is shown under lighting + 482-7-3. under New works Sanitary & Miscellaneous

Lamp posts and lamps were bought, brought up from Madras, erected, and the measure started, but should yourself or any one of the other Commissioners, now wish to ascertain what the total cost of the original measure was and how much was spent during the year in maintaining the lights it will entail on such search for information from the manner in which the accounts are now kept much labor and time to eliminate the various items from the manifold heads into which they have been thrown and to work out a true result. This is a state of affairs that I think will be generally admitted ought not to be and in my opinion the various charges for these lamp posts and lights should have been debited under the minor head "Lighting" under Grant II in the statement II of annual expenditure hereunto sent and it should have been also shown distinctly thus,—

1 Cost of lamp posts and lamps
2 Cost of Carriage from Madras to Kellard 3. Putting up or erection, which would give the total cost of the original measure and then should follow establishment, oil and such like contingencies of maintenance This is the only way in which a clear and distinct state of accounts could be kept. All charges for one object would appear

It is not possible that each item should appear in the annual accounts

together and it is the only way to obtain regularity, perspicuity and system could be expected to be attained

16 I may explain here that I refer to the matter of lamp posts and lighting thus prominently not because it is the only or chief item in which Confusion in the accounts that I complain of exists but merely because it seems me as the most convenient illustration of the irregular manner in which the accounts have been kept

17. I will now note some of the many items in respect of which in my opinion there has been erroneous classification and which therefore do not appear in either the monthly or annual accounts under the correct heads of charge

1 A plan obtained from Bangalore of the Cantonment market there, has been booked to "Buildings" under "Sanitation"

2 Expenditure on the Gangaghatam Tunnel, on a Tunnel in Hoolapett Roads in January and on two culverts in March have likewise been clubbed "Buildings" instead of as in my opinion they ought to have been being charged to "Communications" as parts of the Roads on which they were constructed

3 Repairs to drains in January were debited to "Sanitation" in February to "Buildings"

4 Parapet walls or walls by the side of roads. E.g. Perkaffen Road. Walkers Road &c of masonry of stone in chunam are charged to "Buildings", but if made of mud in "Kapai" or "Gollah" street they are charged to "Communications" although in my opinion have been booked to "Communications" as an item of work necessary for the protection and security of the Road on the sides of which these walls are built. On this point the managing clerk of the office gave me an explanation of his ideas of classification for the various heads of charge. He maintained that his division of these parapet walls was not wrong because one being of stone in Chunam and built was a "Building" but the other being of mud was not built (according to his sense of what the verb "to build" implies) and therefore was not a "Building"

5 Compensation for land occupied for latrines also charged as "Buildings" "New works"

6. Rupees 65-14-6 expended in painting the doors and windows of the Hospital premises are charged to "Contingencies" whereas white washing and repairing the walls was booked to "Buildings" under "Repairs" as if brushing up and painting the doors and windows over again was not a mere part of the repairs to the Hospital as cleaning and renewing the white wash of its walls. The managing clerk was not able to understand this and here I may suggest that inasmuch as this item has been erroneously charged to Municipal funds proper instead of

"Sanitation" should appear to be correct

The Commissioners admit that there was an erroneous classification with regard to these items as pointed out.

This is correct

* The commissioners are of opinion that both these items should appear under Contingencies The item in question was entered under Grant III Hospitals & Dispensaries

to Grant III under "Hospitals and Dispensaries" there ought to be an adjustment of the charge made in the current year by debiting the latter head and crediting to former

7 As shown by statement B. of the annual accounts herewith submitted the sum of Rupees 22-11-9 spent for postage stamps and similar contingent items is charged under the head of "Establishment under "Hospitals and Dispensaries" I was told there was authority for this (what seemed to me) strange procedure and a Government order was shown to me but I could find nothing in it to make me alter the opinion that this amount Rs-22-11-9 had been erroneously included in the costs of Hospital establishments.

Included in repayment of the cost of Preservation and so shown under Establishment

18. During the year under review the Commissioners have established certain elementary schools within the Town but there is no account kept which will show to any one wishing to ascertain the same the status and financial position of each school at the end of the year, or whether the results attained in reference to the number of scholars in attendance &c are commensurate with the charges incurred. Fees are levied, but there is not sufficient check to show that all collections so realized are duly remitted and credited. Everything is left to the honesty of the Masters whose salaries do not rise over 12 Rs a month and that has in only two or three

Monthly accounts are received through the Principals of the several schools. Had the auditor examined them he would not have been led into such an error.

cases the majority of them being paid only 6 or 7 Rs and others even as little as 5. The Demand, Collection and balance of fees due for each school and the charges incurred in it cannot thus be now ascertained except at much cost of time and labor far more so even than in the matter of lamps and lamp parts referred to above in Paragraph 15. The Vice-President has given a form for maintaining the details required for these schools but beyond ruling and working out the headings of the form it has been left blank and no attempt so even has been made to work it up.

19 Another difficulty which has occured to me in connection with these accounts is the almost impossibility of finding out from them as they are now kept the actual sum laid out on each separate work during the year under Grant I "Public works" Should any one wish to know how much a certain new road, or set of latrines or other "new work" may have cost or how much money was laid out on a certain road for repairs &c it will meet as I said before an elimination of various items from several parts of the accounts and an amount of Calculation trouble and time that could with ease be saved by the adoption of a little regularity and system. Two methods occur to me of meeting the difficulty. One by maintaining a

monthly Progress Report for all such works the same is done for Salt works under Petty Construction and Repairs &c and as is also done by the officers of the D. P. W. for all Public Works of whatever nature carried out by them. Another mode would be by having separate bills and vouchers for each work. There was the chief Contractor to the Municipal works in last year, Mr. Rosero and Venkata-krishnamanayadu. They mended a quantity of work in each month and then at the end of the month they put in one general bill for all the work done by them and this bill was paid. In it there was a multiplicity of items. Some for "Roads" "New works" others for "Road Repairs" a third for "Latrines" a fourth for "erecting lamp posts" and so on;- and when under such circumstances an examination of the accounts has to be undertaken with one bill and one voucher for so many and varied items it leads to much needless confusion and difficulty. Separate bills and vouchers for each work being insisted on they should be filed in the office separately and when the work is completed they could be put together and an abstract formed and the sum total of them as shown by the Abstract will be the cost of the work. I beg to commend this suggestion for the consideration of the Commissioners

2 0 In my report last year I

The commissioners have adopted the progress report

Each work is supported by a Separate Bill

commended on the very irregular way in which the various registers of annuals vehicles, Houses &c had been kept in 1871-72 and remarked that as they drawn up was impossible by a cursory examination of them to detect if any evasion of the Law is being practised or if any one has not taken out a license that by the act he is required to do. — I suggested that to meet this difficulty a nominal roll alphabetically arranged of all persons liable under each section of the Act should be maintained and in Paragraph 20 of their annual report the Commissioners informed the Government that they had resolved to act on my recommendation. The manner in which this suggestion has been carried out is that a rough Alphabetical list of names has been prepared on a number of loose sheets of paper fastened together at one end and which list is practically not of much use. — It showed who had taken out licenses in the first half year of 1872-73 for annuals and Vehicles &c and who of those persons had omitted to do so in the succeeding half year. It did not show whether all persons liable did pay in the first half year or that if any one did not pay in the second half year whether steps were taken to enforce payment and the difficulty I commenced

There is a regular Alphabetical register kept. The auditor has mistaken for this the extracts furnished to Nuisance Inspector for the purpose of scrutiny and enquiry.

on last year a few more as yet
now as it was then

21 To sum up in conclusion it will be seen from the foregoing remarks that the results of my audit of the accounts for the past year is by no means satisfactory. None of the books are kept with that precision, perspicuity and punctuality that is in my opinion called for in accounts connected with transaction of such large amount belonging to so many important institutions as fall now under the Control of the Commissioners. In the Cash Chittah frequently a total is made the amount of the disbursements as taken from the separate book kept for them is entered and a balance struck and the account to all appearance closed for the day - then on the same day a few more items are added. the same process is gone over and a new balance made out a second time for that day.

It is some times unavoidable

Likewise also to show want of punctuality I may state that in what is called the Day book of Disbursements the expenditure of 14th December is shown before that of 13th December, and the expenditure of 4th February before that of 3rd February.

This Managing Clerk was absent & in copying in the account the error was made

22 Had the accounts been kept with that precision with which they ought to have been irregularities of this kind could not have occurred

Moreover both Cash Chittah and Day book of Disbursements are untidy and not neatly written blotted frequently and on the commonest description of thin paper stitched together. For an important account of the kind it is superfluous for me to point out the great disadvantages of maintaining particular books like these in this loose fashion and the necessity for using more durable material and having the books cleanly, properly, and punctually written up.

23 If the commissioners wish the accounts to be kept with that degree of exactness and perspicuity that is undoubtedly necessary I think a change in the Constitution of the office established must highly desirable. I do not think it is possible to get a man equal to book of the kind on Rs 40 per mensem the salary now paid to the present Managing Clerk. and I think it will be true economy in the end and prevent much irregularity to put a thoroughly efficient man in charge of the office on whom reliance can be placed and who is not likely from inattainments and knowledge of accounts to debit an item today to one head of charge the following day to some other head and next day to give a distinct head altogether as I have shown in my foregoing remarks has been done in the accounts of the

The commissioners disagree with the auditor.

J. G. Stonhall

year I am reckoning on. To get a man of this kind for the office I do not think Rupees 100 a month will be looked upon as too large a salary - in fact I doubt whether it is possible to get such a one for less

I have the honor to be
Sir
Your most obedient servant

(Signed)
Chas. E. Plunkett.

Signed at Sumaspuynta and dispatched 17th May 1873

True Copy.

J. G. Hamfales

V. 73. B.
in Vol. 1339.

1872

Civil Dispensary Nellore
Annual Medical Report

22
93

Qu
9.P.

In-Patients

Remained 31st December 1871	Europ.	"	21
	Eastern	"	
	Natives	21	
Admitted during the year 1872	Europ.	1	264
	Eastern	1	
	Natives	262	
Total Treated			285
Cured	Europ.	1	243
	Eastern	"	
	Natives	24	
Relieved	Europ.	"	7
	Eastern	"	
	Natives	7	
Not better	Europ.	"	9
	Eastern	"	
	Natives	9	
Died	Europ.	"	11
	Eastern	"	
	Natives	11	
Remaining 31st December 1872	Europ.	"	15
	Eastern	"	
	Natives	15	

Out-Patients

Remained 31st December 1871	Europ.	"	21
	Eastern	"	
	Natives	21	
Admitted during the year 1872	Europ.	"	4833
	Eastern	"	
	Natives	4833	
Total Treated			4854
Cured	Europ.	"	4611
	Eastern	"	
	Natives	4611	
Relieved	Europ.	"	100
	Eastern	"	
	Natives	100	
Not better	Europ.	"	7
	Eastern	"	
	Natives	7	
Absconded	Europ.	"	110
	Eastern	"	
	Natives	110	
Died	Europ.	"	4
	Eastern	"	
	Natives	4	
Remaining 31st December 1872	Europ.	"	22
	Eastern	"	
	Natives	22	

Though I am not able to show this year so large a number of Admissions of In-Patients, this being a decrease of 22 as Compared with last year, I am happy to be able to state that the working of this Institution has been very Satisfactory; for to make up for the deficiency above alluded to, there has been an increase of 662 Among the Out-Patients. The Admissions being of In Patients 262, and of Out-Patients 4883, against 284 and 4171, respectively of the preceding year:- from these numbers I hope I may say that the English method of treatment is being appreciated. I should however be better pleased if more natives of high Caste

and better position came to us, for, with Comparatively few exceptions this class keeps almost entirely aloof; even when in the Service prefer their Nostrums and Mantrums of their own Native doctors though they are glad enough to apply to us and make pretence of using our Medicines and advice when Certificates are required by them- Of the In and Out-Patients the proportion of females to Males admitted during the year is as under-

	Males	Females	Total	Percentage of Females to Males
In Patients	176	86	262	32.82
Out-Patients	3893	940	4833	19.44

2. This proportion is somewhat less than usual. It will

also be seen from the table given below the proportion of Residents to Non Residents and those who were dieted by the Institution from those who dieted themselves.

	Dieted			Non dieted					
	Residents		Non Residents		Residents		Non Residents		
	Males	Females	Total	Males	Males	Total	Males	Females	Total	Grand Total
In Patients	46	32	78	121	48	169	4	5	9	5	1	6	262
Out Patients					3409	811	4220	484	129	613	4833

3 The cost of dieting the above In-Patients was 795-10-11 being Annas One and Pies Eight and three fifth to Per head per diem. The average daily sick of dieted and Non dieted

being 16.625 and of Out-patients, 24
27.65. 97

4 The principal Castes among the In Patients taken in order of frequency were Gentoos 152, Mussulmans 42, Parriahs also 42, and Among the Out-Patients Gentoos 2341, Mussulmans 1132, Parriahs 400, Brahmins 352 and Banians 228.

5 The total number of Patients treated at the Civil and Branch Dispensaries is seen below-

	In Patients	Out Patients	Total	Grand Total
Civil Dispensary				
Europeans	1	"	1	
East Indians	1	"	1	
Natives	283	4854	5137	
				11356
Branch Dispensary				
Europeans		7	7	
East Indians		24	24	
Natives	"	6186	6186	

6 From the above it will be seen that 5139 were under treatment in the Civil Dispensary, 6217 in the Branch, making a total of 11356, being an increase of 656 treated in these two Institutions last year; these figures, though with regard to the population comparatively small, are encouraging.

II During this past year under review the South and Southern portion of the District was visited by a severe Epidemic of Dengue; its first footing was at Shevaroys, the extreme South of the District, it then extended to Naidoopet, being brought there, as report goes by a Constable Conducting a prisoner from Shevaroys. On reaching Naidoopet, a distance of

40 Miles from Nellore they were both attacked; this was on the 24th August it shortly afterwards reached Gudur 20 Miles nearer, in both these towns it was very bad and within a very brief space of time the residents of Nellore became affected and that very severely in regard to numbers for, I am told that quite 80 per cent of the inhabitants have suffered. The type does not appear to have been very severe; the fever as a rule seems to have lasted for 3 days, setting in suddenly with severe head-ache, pain in the back, and joints, and extreme restlessness. Very few patients were admitted in the Dispensary Vizg: 3 in patients and 46 out as those suffering

for the most part, considered it better to propitiate the angry Goddess by offering them to take any precautions or means to get cured or relieved of their sufferings: it appeared to be extremely infectious to those, I suppose, predisposed; for, in the Dispensary alone I had 3 Hospital Assistants and 2 Compounders, attacked one after another, having been some 3 or 4 days in attendance on those suffering, but 2 Nurses sent from Madras, who had already had the disease, were able to keep to their work without taking it a second time. In some houses the whole of the members of the families have taken it one from the other, in others again perhaps one

or two or, at the most, 3 of a large family, would suffer whilst the others escaped. Small pox and fever have been greatly prevalent in the town. Not a single case of Cholera has occurred in the town or been registered, rather, but it seems to be coming gradually from the North; Some few cases have been reported from the talugs of Angole Kundukur, Ardiaghum, Kavely, and Nalasty. For the particulars of which will be given elsewhere.

III The principal diseases and classes of diseases prevalent and under treatment, taken in order of frequency, were, in the In Patients Diseases of Skin, Rheumatism, Diseases of the Digestive Organs, and Venereal affections. In the Out patients, Diseases of the Digestive Organs

Cutaneous diseases, Fevers including Sibucula, Ague, and Dengue. Chronic Rheumatism, Venereal affections, and Disease of the Respiratory System. Of the 283 in patients under treatment, 11 only terminated fatally, being 3.88 per Cent, just about half of the percentage of deaths of the last two years, that in 1870 having been 6.81, and of 1871 6.29.

2. The deaths occurred in the undermentioned diseases.

	Class I	Class II	
Sub Divisions of	Lepra Graecorum 2	Diarrhea 1	Tumor Substitute 1
	General Dropsy 1	Splenitis 1	P Lovaca 1

3 Of these 4 died on the 2d day of admission, Viz: 1 General Dropsy. 2 Diarrhea, and 1 Lepra Graecorum; 2 on the 3rd, 1 of the disease, 1 on the 5th; also Diarrhea; 1 on the 14th, Splenitis; 1 on the 22d, Fibrous Tumor of Uterus; 1 on the 24th, P Lovaris; and 1 on the 30th Lepra Graecorum.

* * *

V A list of Surgical Operations performed during the year on both in and out patients is appended. Notes on some of which will be found alluded to in former para.

VI In the month of May last the Dispensaries, as per G.O., were handed over to the Municipal Commissioners, Quarterly meetings since then have been regularly held, the old Committee having been dissolved, and a Sub Committee of 5 of

the Commissioners with the Vakil of the Rajah of Venkatagherri appointed in its place; a financial Statement, showing the income and expenditure and funded Capital of the year in Form (A.No 36), is appended.

VIII There is no Lying in Ward attached to the Dispensary. As it was thought by the Committee that it would be a good thing to form a class in Connexion with the Dispensary, to instruct Some females in the town in the art of Midwifery to enable them to Conduct a Case of Simple labour without putting the patients to the torture that many have had to undergo, Application

was made to the Superintendent Lying in Hospital, Madras, for a Diplomaed Nurse to take Charge of this Class and instruct them in their duties; we had many Responses but none had any or Sufficient Knowledge of the Telugu Language which was Considered to be a Sine qua non, So the appointment is Still in abeyance, the Salary offered was Rupees 50 a month.

VIII There have been many Changes in Contemplation during the year. Some have been Commenced but others have not; those Commenced are 2 new Latrines, one for Males and the other for females. These were nearly Completed,

lent during the heavy rains that fell
in the latter Quarter of the year, much
damage was done to them, being only built
up with mud - the other addition was
a room behind the dispensing room
to be used as a Consulting and
writing room for the Gillah Surgeon.
Rupees 800 was allotted for this from
the Local Fund and the work
Commenced by the Executive Engineer,
but - just as it was nearing Completion
this Office was under the impression
that the work should be done
by the Municipality and not by
this office, So he stopped and it
has not been taken up since as the
President wished to refer the
matter - The new District Engineer,

lately appointed appears to be of
a different opinion however and the
work is to be again put in hand
and Completed at once - A House
has been built - for the use of the
Hospital Assistant attached to
the Dispensary, it has not yet been
handed over to the Dispensary but
it will be Shortly.

The Leper House - New Con-
-tagious Disease Wards, and
Caste Huts, recommended by
the Deputy Inspector General
on his last Visit and Sanctioned
by the Committee, have not been
yet Commenced Get on account
of this misunderstanding
as already mentioned, but I believe
it is now in Contemplation to

Commence operations and
I shall hope to see them
Carried out and the work
Completed before very long.
It has also been proposed
to put up a boundary wall
in brick and mud until
Chunam plastering in place
of the present mud one, which
will be a great improvement
to the institution.

IX 2nd Class Hospital
Assistant R. Rungasawmy &c 60/
who has been attached to the Dis-
-pensary for the last 5½ years
Still Continues to give every Satis-
-faction. He is hard working,
painstaking, and deserving of
praise for the manner in which
he Conducts his duties.

X In Conclusion I have to
report that the Medical Stores Sup-
-plied have all been Carefully
kept and labled and I Certify that
the Orders respecting Custody of
Poisons and Drugs issued by the Inspect
-or General Indian Medical
Department dated 23d January
1863 are fully Carried out.

Mellow mn } P. Clydesdale Assistant Surgeon
1st January 1873 } Gillah Assistant Surgeon
Mellow

1872

Branch Dispensary at Nellore.

Annual Medical Report.

	European & East Indian	Natives	Total
Remained on the 31st December 1871	1	54	55
Admitted since 1st January 1872.	31	6.132	6.163
Total treated	32	6.186	6.218
Cured	31	6015	6246
Relieved	"	1	1
No better	"	"	"
Absented	"	119	119
Died	"	1	1
Remaining 31st December 1872	1	50	51
Average daily number of sicks for the year	288	33½	33.788

General Observations.

1 The result of the past years work in the Branch Dispensary is as satisfactory as the preceding years. The number treated during the year is 6218, 37 more than the preceding year, and it would have been a great deal more had there been an equal appreciation of European medicine as there is of European surgery and

Midwifery among the mass of the people. After repea
demonstrations they still hold the old opinion that Eur
drugs are only suited to Europeans and their diets and
not to Natives. Even many of the educated part of the
community are of the same opinion though to a less exte
unless this false impression is removed from their min
we cannot hope for a true appreciation of European medicine.

2 The health of the town generally speaking was good.
The extreme heat of the hot weather was followed by
timely but unusually heavy rain fall which rendered
the already badly ventilated houses more unhealthy, A
the result is that many are suffering at present from
Influenza, Cold, and Dysentry. Though the rain fall
was more than sufficient yet the prices of bazar artic
have not fallen. This is partly owing to large export
to other places, of paddy &c.

3 There had been small pox in the town more or
less throughout the year & we still hear of cases here
and there; fortunately there were not many cases of death
from it. The advantage of Vaccination is beginning to
be generally understood by people of all descriptions.
Dengue, which broke out in the month of September
last, during my absence on leave, has not yet left
the town. It is however on the decline. It is a great

Comfort

32

Comfort to learn that there were very few cases that
ended fatally. From a superstitious notion that there
is a goddess "Mariatha" presiding over the disease.
there have been very few Hindoos that have applied for
treatment in Hospitals except Police Peons on whom
it is compulsory to go to Hospital for treatment.

4 The principal diseases prevalent during the year
were, Small pox, Dengue Fevers, Rheumatism, diseases
of the skin, digestive & nervous systems & several cases
of accidents. These were of ordinary description requiring
no particular details.

5 The Dispensary having been transferred to the
Municipality in the month of May last, its manage-
ment rests in the hands of the Commissioners, the
Dispensary Committee being a permanent Sub Committee
of the Municipal Commission. There was no addition
made to the funded Capital during the past year,
the amount remaining the same, viz: Rupees 7.500 in
10 Government Promissory notes. The particulars of the
receipts and disbursements may be seen in the
accompanying Financial Statement.

6. In the Month of January last year the inmates
of the Poor House were removed to the old Branch
Dispensary building for better accommodation and

the Branch Dispensary removed to the old Poor House
the transfer having been approved of by the Deputy
Inspector General Indian Medical Department during
his annual Inspection last year.

Kellare
4th January 1873

Lt. S. Chamberlain
Sub Assistant Surgeon

Annual Statement
of admissions &c. at
the Branch Dispensary
Nellore ending 31st
December 1872.

Regd 8. 536
26-2-73

Vice Resident (Mr. C)
27.2.73.

1872

Branch Dispy: Nellore

Annual Medl. Report

Sub asst Surgeon

F. 73. 8.
in No. 1339.

Annual Statement of admissions &c. at the Branch Dispy: Nellore, ending 31st December 1872.

Classes Enrolled

Europeans	7
East Indians	24
Native Christians	46
Mussulmen	138
Brahmins	599
Vomittus	503
Sudras	3178
Parias	417
Total	6163
Males	5040
Females	1123
No. in last year	6119
Increase	44

Annual Statement showing Residents, Non-Residents and expenditure for the year ending 31st December 1872

Branches & Dispy Nellore	Residents			Non-Residents			General Total	Expenditure				Last year	Increase
	Males	Females	Total	Males	Females	Total		Bazar charges	Establishment	Rewards	Total		
Cast Returns	4702	1031	5733	338	92	430	6163	97-15-1	210-4-4	14-2-8	322-1-9	343-13-3	21-11-6

Nellore
23rd January 1873

Sub Asst. Surgeon

From

H. Fordey Esquire M. A.
Inspector of Schools 2nd Division

To

E. B. Powell Esquire M. A. C. S. I.
Director of Public Instruction

Sir

I have the honor to report on the condition of the municipal schools at Nellore which I have just inspected with the assistance of the Deputy Inspector

2. These schools were formerly pial schools receiving results grants, but on the formation of a Municipality results grants were discontinued and the schools in which the teaching was most efficient were converted into Municipal schools the same masters continuing in charge of them as Local Fund servants and receiving fixed salaries. the school fees of course being credited to the Local Fund.

3. Municipal schools with an aggregate attendance of about 350 pupils were thus brought under the direct management of the Municipality and the results seems to

me to be so far highly satisfactory. I proceed however to give some account of my examination and its results.

4. It was considered desirable to make the examination a means of testing not only the absolute proficiency of each pupil but also the relative efficiency of the teaching in the several schools & therefore as the classes in each school corresponded pretty well with the Standards laid down for "payment for Results" all the classes which were up to the 1st Standard were examined together then all the classes which were up to the 2nd Standard and so on

5. The results were with one or two exceptions highly satisfactory. The following table gives a list of the schools, the number of pupils examined from each, the percentage of full marks gained by each class & of all classes taken together and the rank of each school as deduced from the last mentioned percentage. It should be borne in mind that the number of pupils examined

examined from each school is considerably less than the number of pupils who attend it as all those who were not up to the 1st Standard were merely beginners, were not subjected to examination

Results of Examination of Municipal Schools Nellore March 1873

Name of School	No. of Pupils examined	Percentage of Marks gained by 1st class	2nd class	3rd class	All classes	Rank of School
East school	18	58	64		61	4
West do	75	39	41	35	38	7
Modapatti do	29	79	24	24	42	6
Parachery do	27	38	63		61	4
Pattabhapatti do	27	23	39	20	27	8
Kabolapatti do	33	81	68	63	71	2
Rangayacoolapatti do	40	70	69	73	71	2
Stonehousepatti do	9	77	73		75	1
Santapatti	17	9	16	36	27	8

6. It will be seen that looking at the percentage of marks gained the Kabolapatti Rangayacoolapatti and Stonehousepatti schools are at the head of the list, then come the East school and the Parachery school then the Modapatti school, then the

Westschool

West school and last of all are the Kantapett and Fattekhanpett schools

7. You will observe that the West school is the most numerously attended and has attained the highest nominal standard as there is in that school and in that only a 4½ class. But its low rank in the list of percentages shows that the teaching is not so sound as it ought to be and this fact will no doubt engage the attention of the Municipal Commissioners

8. Taken altogether I must say I look on the results above tabulated as very Satisfactory It is now two years since I examined these schools and I think considerable progress has been made in the interim

9. It is also a matter for congratulation that these schools are maintained with out any very great expenditure of Local Municipal funds The whole cost of these schools during the past years has been I am informed not more than 1000 Rs in excess of the receipt of school fees or about Rs 9 per school per month & they are I think well worth that money

10. In conclusion I have to express my regret that owing to the discontinuance of result grants to native girls' schools and to the fact that the Municipality have not yet opened a girls' school of their own the number of girls' under instruction has become very insignificant

11. There were formerly from 100 to 150 girls under instruction on Results grant schools but in the boys schools now under inspection the number of girls does not exceed 10 or a dozen. This is to be lamented but it will be brought to the prominent notice of the Municipal Board and I have no doubt that next year I shall be able to report that adequate measures have been taken to secure the advancement of female education

12. I may add that the simultaneous examination of so many pupils would have been an impossibility but for the kind courtesy of the Reverend Mr Hamilton who at considerable inconvenience to himself placed the large hall

of

of the Free Church School at our disposal for 2 whole days. I feel much indebted to him for his kindness in this matter

Inspector's Office
Nellore
12th March 1873

I have &c.
(Signed) H. Forbes.

I. S. Inspector

Financial Department.

57
1254

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Acting President of the Municipal Commission Nellore dated 19th July 1873.

Order thereon. Communicated 25 Aug. 1873. No 1204

With his letter above recorded, the President of the Nellore Municipality submits the annual report for the year 1872-73. The following table shows the actuals for the year compared with the sanctioned estimates

Receipts

7/73 &
107339

Receipts	Estimate for 1872-73	Actuals of 1872-73
Balance brought forward	2570	3170
Assignment by Govt	"	"
Rate on houses	7000	7057
Tax on Carts	"	"
Tax on Vehicles	2100	1957
Regist[n] of Carts	1700	1800
Tolls	5000	5093
Fees	620	417
Fines	300	335
Endowments and Contributions	2040	13803
Miscellaneous	430	1706
Total	27860	35750

Charges	Estimate for 1872-73	Actuals of 1872-73
Grant I.		
New Works	2100	6110
Repairs	6660	3965
Sheriffs	260	-
Grant II		
Mun[l] Schools	"	2012
Results grants	500	"
Miscellaneous	"	53
Inspections	150	"
Grant III.		
Hospitals & Disp[s]	4000	3770
Vaccination	160	157
Reg[r] of Births & Deaths	240	239
Conservancy	4720	4478
Grant IV		
Lighting	1200	2105
Markets	"	"
Sanitary Establishment	2100	1251
Miscellaneous	500	1001
Grant V.		
Superviseon	1530	1959
Balance	5200	8222
Total	27860	35750

Except under the head of endowments where both receipts and expenditure were enhanced by the transfer of institutions during the year, the actuals in the receipt side correspond so

so nearly with the estimates as to call for no special remark. The revaluation of the houses appears to have been carried out satisfactorily during the year. On the expenditure side the outlay on New Works appears as Rs 6110 against an estimate of Rs 2100 without a word of explanation in the report. The transfer of the Dispensary however, accounts for a sum of Rupees 1642 which could not have been anticipated when the estimates were submitted ~~and no examination of statement is shown no reason for assuming that the provision~~ ~~expenditure had been incurred~~ ~~only incurred~~

Experience

Experience elsewhere bears out the statement in the report that the people resort to Vaccination only when small pox is raging but the Govt observe that that disease is stated in the Dispensary report to have been very prevalent in the towns during the year 1879 under which circumstances an increase rather than decrease in vaccination might have been expected. The report on the operations of the Dispensary is satisfactory both from an administrative and a financial point and the success which has attended the establishment of the nine Municipal schools is highly encouraging.

The

1295

——— The reported establishment of a separate school for girls will have supplied the only serious defect discovered by the years experience of the working of the new system.

The auditor's report on the accounts is satisfactory, in as far as it shows that every outlay can be properly accounted for, but there is evidently a want of care in classification which the Govt regret to observe that the Commissioners seem unwilling to acknowledge. Again when the auditor animadverts on the manner in which a very important register has been kept, the Commissioners remark that

that he mistook for the
register certain extracts
furnished to the Nuisance
Inspector. The Govt would
remark that if the book
had been properly laid
before the auditor, such
a mistake could hardly
have occurred.

To
The President Mun! Comm^rs
Melbne
" Public Works Department
" Revenue Department
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Inspector General
Civil and Medical Dept
" Director of Public Instr^n
" President Local Fund Board
Melbne

14-8-15 B III

Govt. of {1873} Madras.

Financial

To

The Presidt. Municl Commrs.
Nellore.

Dated Augt. 25
Recd. } 1873, No. 1204

Nos. 174 175.

Nellore Munc. The annual report of this Munc. for the 1872-73, Sanctd.

Cat 9/8 C 41-8