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Government of Madras.

Financial DEPARTMENT.

G.O. No. 1430. Press / Mis.

34-35

Dated 27-10-1873.

A6/49

Not to be folded or roughly handled

No. 34. Read the following letter from G. D. LEMAN, Esq., President of the Municipal Commissions, Kistna District, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Masulipatam, 28th August 1873, No. 1300:—

I have the honour to forward the report* adopted by the Commissioners of the Municipality of Masulipatam.

*1872-73.

2. No work deserving particular notice was undertaken during the year.

3. The Kistna river water is being gradually carried, by means of earthenware pipes, to all parts of the town, to the great convenience of the people.

4. The more populous parts of the town are fairly lighted, and the streets are kept clean.

5. The chief difficulties are the town cesspools or receptacles in the streets for the waste water of private houses and latrines. The former entail so heavy a charge on the Municipality to keep clean, and at the best of times are usually so offensive, that it has been decided to allow no more, and make the people using those there are keep them clean at their own expense.

6. The step is retrograde; for to prevent the people letting such water out of their houses is to compel them to keep it within, where it may be more mischievous still. At present, however, I do not see that there is any other course open to the Commissioners. It was found that it cost Rupees 94 a-month to empty forty-eight cesspools, and that the finances of the Municipality could not afford such an outlay.

7. Nine latrines are wanted, and two are to be provided in this year; but the Municipality cannot afford the expensive kind adopted in Coimbatore.

8. There is an increase in the number of people who have been vaccinated, due to the payment of a small gratuity to persons who submit to the operation.

9. The health of the town has been good.

10. In his report on the Civil Dispensary, the Civil Surgeon in charge recommends a gratuity to the Apothecary for his attendance on sepoys on furlough. I fail to see any good grounds for such recommendation.

11. I must again bring to notice the matter of the payment made to Government on account of the good-water channel that supplies the town; it is referred to in paragraph 31 of the report. There has been a good deal of correspondence on the subject, but the final decision has been that the Municipality is to pay Rupees 1,364 annually as interest on the outlay of Government in digging the channel. In addition to this, the Municipality bears the charge of keeping the channel clear.

12. Under these circumstances, the Commissioners are of opinion that, as Government lands are irrigated from this channel, they should be allowed to share the profits that accrue to Government; and I would go even further and say they are entitled to the full profit that accrues.

13. The four per cent. they pay is, as I understand, all Government intended to recover for the work, and not to charge them interest and pocket whatever else was to be made out of the scheme.

14. I would, therefore, represent that the Municipality are entitled to a refund from Government of the Rupees 2,160-15-6 that have been paid by ryots for water supplied them by Government out of the town water channel to lands that were not irrigated before the channel was dug.

15. In regard to ordinary wet land, *i.e.*, land irrigated previous to the channel being cut, it may be assumed that the channel stopped the ordinary source of supply, and hence that Government were bound to replace it, and did so by the channel; and, therefore, I think the Municipality should make no demand of Government on that account, as no increase of revenue has been the result.

16. In regard to the future payments to be made by the Municipality, I think it will be equitable if the Government will permit the water rate on all wet cultivation made since the channel was dug to be credited to the part payment of the Rupees 1,364 due by the Municipality; should the amount exceed the municipal contribution, the difference to be credited to Government.

17. I think the cost of keeping the channel clear should also be borne by Government.

18. A statement showing the sums paid and expended to ensure good water supply to the Masulipatam Town is appended.

	Rs.
* As per Treasury Account	1,331
,, Municipal ,, ...	1,056
Difference ...	275

19. In conclusion, I beg to add that the difference of Rupees 275* in the closing balance between the Treasury and Municipal Accounts is the amount of a cheque issued to the Executive Engineer in December 1872, but not cashed by him till the April following.

From C. F. MacCARTIE, Esq., Vice-President of the Municipal Commission, Masulipatam, to G. D. LEMAN, Esq., President of the Municipal Commission, Masulipatam, dated Masulipatam, 31st July 1873, No. 67.

With reference to Section 34 of Act III. of 1871, I have the honour to forward, herewith, for transmission to Government, the annual report of the Masulipatam Municipality for the past official year ending 31st March 1873, together with the Statements I. and II. in details.

	Rs.	A.	P.
Remaining in the Treasury	1,310	5	7
Permanent advance fund in the hands of the Vice-President	50	0	0
Dispensary balance	2,426	14	0
	3,787	3	7
Allotment by Government	178	13	10
Rates and taxes	23,332	14	9
Endowments, &c.	983	13	7
Contributions from Local Fund	890	0	0
Miscellaneous	1,910	1	2
	27,295	11	4
Balance on 1st April 1872	3,787	3	7
Total ...	31,082	14	11

2. Appended are reports by the Zillah Surgeon upon the health of the town and on the working of the Civil Dispensary, and by the Auditor, S. Naganna Naidu, upon the accounts.

3. The balance at the beginning of the year under report was Rupees 3,787-3-7, of which Rupees 2,426-14-0 belonged to the Civil Dispensary. The revenues accruing from all sources, as shown in the margin, amounted to Rupees 27,295-11-4, giving a total of Rupees 31,082-14-11 available for expenditure during the year.

4. *Allotment by Government.*—Under this head Rupees 177-3-10 were received from the Collector on account of Surplus Pound Fund out of Rupees 200, the estimated amount; and Rupees 1-10-0 were realized by the sale of fish caught from the tanks within the municipal limits.

5. RATES AND TAXES.—*House-tax.*—The total demand on account of house-tax for the year under report was Rupees 5,359-13-3, which, with arrears of previous years, amounted to

Rupees 6,561-3-0; of this, Rupees 5,897-11-10 were collected and Rupees 37-12-2 were refunded on account of the vacancy of the buildings assessed, leaving a balance of Rupees 625-11-0, out of which about Rupees 200 will be collected, and the residue (about Rupees 425) will be struck off as irrecoverable.

6. *Profession-tax.*—Receipts under Trade and Profession tax were estimated at Rupees 7,500. The actual demand, including past years' arrears, amounted to Rupees 9,368-14-4; of this, Rupees 700-8-0 were remitted in consequence of the poverty of the individuals charged, and Rupees 6,097-12-5 were collected, leaving at the close of the year a balance of Rupees 2,570-9-11 to be collected. A great portion of this, about Rupees 2,000, is irrecoverable, as many of the persons assessed have left the town for good, while others are bankrupt or dead. Active measures are being taken to collect whatever it is possible to recover, and the balance will have to be struck off. In future, the Auditor's recommendation will be strictly carried out, and balances will not be allowed to run from year to year as has been hitherto the custom.

7. *Carriage-tax.*—The receipts under Carriage-tax, of which details appear in the margin, were estimated at Rupees 1,000. The actual collections under this head during this year amounted in all to Rupees 1,041-12-0, as compared with Rupees 851-9-4 in the previous year; this is attributable to increased vigilance on the part of the Police and of the Conservancy Inspectors.

	No.	Rs.	A.	P.
1. Four-wheeled carriages drawn by two horses	1	9	0	0
2. Do. do. by one horse or by two ponies ...	13	58	8	0
3. Two-wheeled carriages on springs.	46	138	0	0
4. Horses	23	103	8	0
5. Ponies under thirteen hands ...	33	49	8	0
6. Do. under eleven hands ...	7	3	8	0
7. Bullocks	1,018	509	0	0
8. Donkeys	652	163	0	0
9. Dogs	31	7	12	0
Total ...		1,041	12	0

8. The number of carts registered during the year were 282; the amount realized under this head amounted to Rupees 564, which requires no comment.

9. The tolls were leased out for twelve months at Rupees 8,925, being an increase of Rupees 1,375 over the bid of the previous year; of this, Rupees 7,145 were collected and Rupees 1,000 were remitted in consideration of the very unfavourable weather during the north-east monsoon, which completely stopped all traffic. The total collections of arrears, Rupees 653, and current, Rupees 7,145, amounted to Rupees 7,798.

10. Rupees 1,000 was the estimate of receipts under Sections 106, 123, 125, 130, 131, 136, Bye-laws, and Schedule A (distraining fees). The actual collections from these sources were Rupees 1,591-10-0, as particularized in the margin. The increase of Rupees 591-10-0 is owing to the increased attention bestowed by the Commissioners to the prosecution of persons carrying on offensive and dangerous trades without license. The year under report is the first in which this course has been adopted.

	Rs.	A.	P.
Fees from cart-stands	651	14	0
Do. from offensive trades	512	0	0
Distraining fees	247	8	0
Fees from pandals	103	8	0
Harsh music	76	12	0
Total ...	1,591	10	0

11. The cart-stands were rented out for Rupees 720, of which 80 Rupees were remitted. Thus the actual collections, both arrears and current, under this head were Rupees 651-14-0 as shown in the margin, leaving a balance of Rupees 40 to be collected in the coming year.

	Current. Rs.	A.	P.	Arrears. Rs.	Total. Rs.	A.	P.
From cart-stand contractors	600	0	0	50			
Sale of manure	1	14	0	...			
Total ...	601	14	0	50	651	14	0

12. The estimated receipts under the head of "Hospitals and Dispensaries" were Rupees 1,670, out of which Rupees 987-13-7 were actually realized, leaving a balance of Rupees 706-2-5 to be collected hereafter. Of Rupees 706-2-5, private subscriptions form the greater part, as since the transfer of the Civil Dispensary to the Municipality the former contributors have withdrawn their subscriptions in a great measure, on the ground that the burden of maintaining the Dispensary has been transferred from their shoulders to the Municipality.

13. Miscellaneous receipts, as particularized in the margin, amounted to Rupees 1,910-1-2; none of the items, save 4, call for special remark.

	Rs.	A.	P.
1. Contribution from Famine Relief Fund for the erection of good-water conduits and reservoirs for the use of Pariahs and chucklers in the town ...	676	3	6
2. Grant-in-aid from Jungle Conservancy Fund for avenue plantations	300	0	0
3. Grant-in-aid from Government Census charges	170	5	5
4. Received from the Collector for improving the town drains	687	14	0
5. Balance of Famine Relief Fund transferred to the Municipality	15	3	3
6. Sale of dead trees, &c.	60	7	0
Total ...	1,910	1	2

14. In the year 1864 Rupees 1,828-6-8 were allotted for the excavation of a drainage channel from Robertsonpetta to Sultanagaram swamp, out of which a sum of Rupees 1,331-8-8 was paid as compensation to owners of buildings which it was necessary to remove. At this stage the Commissioners discovered the inutility of their scheme, as the proposed drain ran dead across the natural fall of the land. They then set about recovering what had been paid as compensation, and during the past year all sites which had been cleared for the drains were taken possession of in the Commissioners' name, and will be sold as occasion offers, while Rupees 191 were collected out of Rupees 1,331-8-8 paid. Stamped acknowledgments of liability for the balance have been taken, and limited periods have been given in many cases, within which payment is to be made or the money recovered in a Court of Law. The balance of Rupees 496-14-0 remaining out of the original allotment with the Collector was made over by him during the year, which, with the sum already collected, Rupees 191, gives a total of Rupees 687-14-0 under this head.

15. The total actual expenditure under different heads was Rupees 27,450-0-11, as shown below :—

	Rs.	A.	P.
Grant I.	9,428	15	7
Do. II.	1,700	10	9
Do. III.	8,246	6	3
Do. IV.	5,666	14	10
Do. V.	2,353	9	8
Refunds other than of current taxes	53	7	10
Total ...	27,450	0	11

16. *Grant I.* composed of the following sub-heads :—

(*a.*) New Works.

	Rs.	A.	P.
1. Communications	3,728	7	4
2. Sanitary and Miscellaneous	1,530	7	10

17. *Communications.*—Four metalled roads were reconstructed during the year, of which three were completed, and the fourth and largest almost finished. This fourth item was the main road on which Rupees 2,478-2-0 were expended. This work has since been completed.

18. Two earth roads were finished at a cost of Rupees 114-14-11, and a third was left half done at a cost of Rupees 149-8-7.

19. *Sanitary and Miscellaneous.*—Under the head of "Sanitary and Miscellaneous," Rupees 1,530-7-10 were spent on new works during the year for the extension of the good-water supply throughout the different parts of the town. Nine conduits were constructed at an aggregate cost of Rupees 1,271-0-6, and the Commissioners are glad to be able to state that a system of water supply is gradually spreading over the native portion of the town; they only regret that unavoidable circumstances cause the river water to be shut off in the hot season.

(*b.*) Repairs.

	Rs.	A.	P.
1. Communications	2,521	3	11
2. Sanitary and Miscellaneous...	250	12	10
3. Establishment	1,109	5	4
4. Tools, Plant, and Contingencies	288	10	4

20. Under the head of Repairs, Rupees 2,066-9-4 have been spent upon the up-keep of Main, Saduck, Church, Bank, and Noble's Roads. Twelve mile-coolies were employed on a monthly salary of Rupees 4-8-0 each.

21. The other items under this head require no explanation.

22. *Grant II.—Education.*—Under this head Rupees 1,700-10-9 were spent on the following sub-heads :—

	Rs.	A.	P.
Two Municipal Schools	236	13	6
Salary Grants	1,031	4	7
Result Grants	245	8	0
Contribution to Local Fund for Inspectorate	150	0	0
Miscellaneous	37	0	8
Total ...	1,700	10	9

23. In the early part of the year the Commissioners established two free schools, one in the Fort and the other in Machavaram, for elementary education, at a monthly cost of Rupees 40, and they are pleased to learn that the Deputy Inspector has made a very good report of them.

24. *Under Salary Grants*, Rupees 80 per month were granted to the Hindu Anglo-Vernacular School for its two branches, one of which, that at Inuguduru, is exclusively attended by Mahomedan boys. The Mission Elementary School received a grant of Rupees 17-8-0 from 1st October to the end of the year.

	Rs.	A.	P.
Dispensary	2,335	15	3
Vaccination	233	13	0
Registration of births and deaths	180	0	0
Conservancy	5,496	10	9
Total ...	8,246	6	3

25. *Grant III.* includes the marginally-noted items.

26. The dieting of patients was given out on contract at a cost of Rupees 298-6-7, and a system of selling medicines at cost price was introduced under the Inspector-General's orders, which, it is believed, is much appreciated. Rupees 233-13-0 were spent on vaccination, and 1,159 persons underwent vaccination as compared with 782 in 1871-72. The increase is attributable to the fact that a small payment of Annas 2 is now made to mothers who bring their children for the lymph to be taken, and 1 Anna to each adult person who consents to undergo the operation.

27. Rupees 5,496-10-0 were spent upon conservancy. During the year fourteen carts were maintained at a cost of Rupees 1,686-0-2, of which ten were employed in removing rubbish from the streets and carting sand for the purpose of filling up the numerous hollows that exist throughout the town.

28. Four carts of a barrel construction were kept for the collection of the house drainage flowing into receptacles provided by the Commissioners. The strength of the sweepers was thirty-six, of whom six attended to the latrines while the remainder worked with the carts.

	Rs.	A.	P.
1. Lighting	1,006	11	11
2. Avenues	402	8	0
3. Cost of good-water supply	3,108	1	11
4. Cost of firing gun	342	5	0
5. Thornhill Memorial	753	0	0
6. Destruction of dogs	54	4	0
Total ...	5,666	14	10

29. *Grant IV.*, of which particulars appear in the margin, includes lighting, the cost of good-water supply, and the cost of the construction of the Thornhill Memorial.

30. Under the head of "Contingencies" in Lighting Rupees 798-15-11 were expended; out of this Rupees 275 were paid for twenty-five new lamps, in addition to the sixty-one already in position in different parts of the town, and the balance, Rupees 523-15-11, represents the cost of oil.

31. *Good-water supply.*—Under this head the Commissioners spent Rupees 3,108-1-11; out of it Rupees 2,728 represents the contribution to Government for the past two years, and which was fixed by G. O., No. 627, dated 14th May 1869, at Rupees 1,364 per annum, and the rest was

spent on pumping in order to keep up the supply of water for the town, for about one month of the hot season, as long as it was possible to do so.

32. With reference to the contribution paid to Government noted above, it has been brought to the notice of the Board that their good-water channel contains two sluices, under which, in addition to the usual wet, 540 acres 25 cents have been cultivated with wet crops, and upon which Rupees 2,160-15-6 have been paid as asessment in the seven years. This sum has been appropriated by Government entirely, to the exclusion of the Commissioners. Considering the heavy annual payment made to Government, the Commissioners consider that they have a right to partake in the profits of a work for which they pay, and Government will be addressed on the subject.

33. *Thornhill Memorial.*—The two engraved slabs that are to compose the memorial pillar were brought and landed here at an expense of Rupees 478. Rupees 275 have been placed at the disposal of the Department of Public Works to complete the work according to their estimate. The work has been begun, and will be completed within a month.

34. Grant V. requires no explanation.

35. With reference to G.O., No. 822, dated 12th June 1873, the statement giving the incidence of taxation, &c., is herewith appended.

Sanitary Report of the Town of Masulipatam for the year 1872-73 *from 1st April* 1872 *to 31st March* 1873.

The population of the town of Masulipatam, according to the last census, 1st November 1871, is 36,287, of which 17,373 were males and 18,914 females.

The deaths registered during the year are as follows :—

	Males.	Females.	Total.
Small-pox	15	8	23
Fever	28	22	50
Bowel complaints	13	16	29
Accidents	4	...	4
All other causes	213	168	381
Total ...	273	214	487

No case of cholera has occurred in the town, but the disease was prevalent and fatal in the earlier months of the year north of the Kistna river. Small-pox has been prevalent in the town during the greater part of the year, but only twenty-three fatal cases were registered.

Vaccination is carried out by the Municipal Vaccinator. The number vaccinated during the year amounted to 1,159, being 375 more than the total number operated on during the previous year ; and the successful cases, 392 in excess of the year 1871-72, as shown in the following table :—

Cases of Vaccination.	In 1872-73.	In 1871-72.
Successful...	1,081	689
Unsuccessful	78	87
Results unknown	...	8
Total ...	1,159	784

These results show that the vaccinator is doing his work to the best of his ability. It is impossible for one vaccinator to operate on all cases which require the operation in a large town like this, and I would recommend that two or three more should be employed.

2. The number of births registered are fourteen less than the previous year, viz., 1872-73, 368 Males, 346 Females—Total 714,—while 728 were registered in 1871-72.

3. The conservancy is well carried out by the Municipal Commissioners ; six latrines are in use, and four additional ones are to be built. Tar is used for the floor and dry earth.

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McDougall's powder is also in use. The latrines are cleaned twice daily, and the soil buried at a distance from the town.

4. A large amount of noxious vegetation still exists in all parts of the town, prickly-pear and the croton plant ; the latter is very commonly resorted to instead of the latrines, but it is difficult to eradicate it, as convict labour has not been available during the year, owing to the number of prisoners in the jail being insufficient to furnish a gang of convicts for municipal work.

5. Water is obtained, as stated in last year's report, from the Kistna Canal. Four new conduits have been constructed.

Several persons have been detected by the Market Inspector exposing unwholesome articles for sale, and have been dealt with by the Municipal Sub-Magistrate.

6. Five metalled roads have been constructed and four non-metalled roads have been repaired.

(Signed) THOS. CROUDACE, Surgeon,
Zillah Surgeon.

From T. RAMABRAHAM SASTRI, Deputy Inspector of Schools, Masulipatam Circle, to H. BOWERS, Esq., Inspector of Schools, 1st Division, dated ————, No. 256.

I have the honour to send in my report on on the Municipal School, Fort, Masulipatam.

2. This is an elementary school, entirely supported by the municipality, containing three classes, the highest of which has the 3rd standard of the results' system, including English. The teaching staff consists of two masters. The head master is a fourth grade passed man and gets Rupees 10. His assistant is an uncertificated one drawing Rupees 7.

3. The black-board and the map of the district have not yet been supplied by the Municipal Board, and this is a great impediment to the progress of the school. I, therefore, beg you will kindly move the Commissioners to remove this want soon.

4. In conclusion, I am glad to observe that the school has passed a very good examination with me as will be seen from the accompanying tabular statement.

Annual Report of the Civil Dispensary, Masulipatam, 1872.

The weather during the year was on the whole favourable. During the hot months there was a sea-breeze almost daily, except for about a fortnight in May, when the hot land-wind prevailed.

The highest reading of the thermometer in the shade was 115·8° in May, the lowest 59·2° in February, and the mean temperature 83·2°.

The south-west monsoon set in on the 14th June, nearly three weeks earlier than in 1871. The north-east monsoon commenced on the 4th November. The rainfall was heavy, and amounted to 51·89 inches, being 11·86 inches in excess of the previous year ; a considerable portion of the adjoining country was covered with water, and it is said that much damage was in consequence done to the crops.

2. The sanitary state of the town is fairly good ; conservancy is carried out by the Municipality. There are now six public latrines, which are kept clean and dry earth used ; this, however, could not be done during the rainy seasons. These latrines appear to be insufficient for the size of the town (the population being 36,203), although many people do not make use of them, and four additional ones are to be erected. During one of my inspections of the town I found that one of the latrines was very little resorted to, but that the people residing near it preferred to make use of an open space close by the latrine, where there was a thick growth of the croton plant ; this was represented to the Municipal Commissioners, and, at my request, all such places (and there were many in various parts of the town), were cleaned. Two additional carts have been employed for removing the night-soil and other refuse.

The town is supplied with drinking water from the Kistna Canal, which feeds a large reservoir in the centre of the town, and from thence numerous conduits conduct the water to other reservoirs, and to the houses of those who are able and willing to defray the extra cost of the works. During the past year six new reservoirs and about 2000 yards of earthen pipe and masonry conduits were constructed. The bazaars are inspected frequently and from time to time, and rotten articles exposed for sale have been seized.

There is no natural facility for drainage; but, as far as could be effected, drains were cut, draining off as much as possible of surface water during the rains.

Small-pox prevailed from January to August in the town; but only twenty-seven fatal cases were registered in the Municipal Registrar's Office. No case of this disease came under my special notice. Fifty-four deaths from fevers were also registered, but the type of fever is not stated.

No epidemic of cholera has prevailed in the town; but it appeared in the taluqs of Palnad, Narsarowpett, and Vinukonda. It is reported to have commenced in Narsarowpett Taluq, August 8th, and continued prevalent till about the end of September. It is supposed to have been introduced by travellers, including sepoys on leave, halting at the village of Nadella on their way from Madras.

The number of cases and deaths reported to the Collector were as follows :—

Deaths from Cholera.

100 in Palnad Taluq.
33 in Narsaraowpett and Vinukonda Taluqs.
Number of cases occurred, 413.

The number of cases treated at the dispensary during the year has been more than in the previous year.

Cases treated in the Dispensary.

	In-patients.	Out-patients.
In 1871. NATIVES—Admissions	89	2,039
,, 1872. ,, ,, ...	65	2,064
Decrease ...	24	Increase... 25
,, 1871. EUROPEANS—Admissions...	1	45
,, 1872. ,, ,, ...	...	84
Decrease ...	1	Increase... 39

3. The diseases most prevalent during the year were ague, rheumatism, chest and bowel complaints, and cutaneous diseases. Four cases proved fatal :—

1. An old weakly man from ascites.
2. One from chronic diarrhœa, a Mahomedan, at thirty-five, who was in a very emaciated condition on admission.
3. One from tetanus after amputation of leg, a lad at eighteen.
4. A sepoy, at thirty-three, sent on sick leave from his regiment, was admitted with psoriasis, affecting the entire body with great irritation and loss of rest. Dysentery supervened on this, and he died.

The following operations were performed during the year :—

One amputation of arm for gangrene.
One ,, leg for mycetorma.
Two paracentesis abdomenis.

4. The sum received from the Municipality amounted to Rupees 1,604-4-5, and that from private subscription, sale of medicines, &c., amounted to Rupees 1,142-7-6. These funds have

Proceedings of the Madras Government, Financial Department,
7th October 1873.

sufficed to defray the expense. The sum deposited in the Government Savings' Bank amounts to Rupees 2,426-14-0. The said amount has been transferred to the Municipality and re-invested in the name of the President of the Municipal Commission, agreeably to G. O., dated 10th October 1872, No. 1894.

5. Sepoys on sick leave or furlough are still treated in the Civil Dispensary when too ill to attend as out-patients, by which additional expense is incurred. Since the abolition of the Garrison Hospital in the Fort, 1866, the medical subordinate at the dispensary has had, in addition to his ordinary duties, to attend to the military sick, and I would suggest that a small allowance might be made for this.

6. The Meteorological Observatory works well; the wind-vane, however, has not been fixed, I believe, in consequence of the sum required for its erection not having been as yet sanctioned by the Government.

7. First-Class Hospital Assistant W. Venkataswamy Naidu continues to give satisfaction; he is zealous and attentive to his duties, and has the confidence of the patients.

MASULIPATAM, 31*st March* 1873. (Signed) THOS. CROUDACE, Surgeon, *Zillah Surgeon.*

From S. NAGANNA NAIDU, Auditor of the Municipal Accounts, Masulipatam, to C. F. MacCARTIE, Esq., Vice-President of the Municipal Commission, Masulipatam, dated Masulipatam, —— June 1873.

I beg to submit my report on the audit of accounts of the Masulipatam Municipality for the year 1872-73.

2. I have carefully examined the several registers kept in the office, and found that every item of receipts and charges has been correctly shown in the annual statement and supported by vouchers. Certain payments, being refunds of house and trade tax, which exceed Rupees 20, have not been stamped; I believe inadvertently.

3. As observed by Government in their Order, dated 10th October 1872, No. 1391, the correct balance of the Municipality at the beginning of the year was Rupees 1,360-5-7, which, together with Rupees 2,426-14-0, invested in the Government Savings' Bank on account of Civil Dispensary, Masulipatam, were brought forward, and the receipts under several heads amounted to Rupees 27,295-11-4—total receipts of the year amounting to Rupees 31,082-14-11, as detailed in the margin.

				Rs.	A.	P.
Balance on 1st April 1872				3,787	3	7
Allotments by Government ...		178	13	10		
Rates and Taxes		23,332	14	9		
Endowments, &c.		983	13	7		
Contribution from Local Funds		890	0	0		
Miscellaneous		1,910	1	2		
				27,295	11	4
Total ...				31,082	14	11

	Rs.	A.	P.
1871-72	20,256	4	9
1872-73	27,295	14	11
Excess ...	7,039	10	2

4 The total receipts in the year under audit exceed by Rupees 7,039-10-2 those of the preceding year. The chief items causing this increase are house-tax, trade-tax, tolls, and fees; and these chiefly under arrears.

5. *Receipts.*—I now proceed to state in detail the several items of receipts.

6. *Allotment by Government.*—A sum of Rupees 200 was estimated under "Surplus Pound Fund," of which Rupees 177-3-10 only were received from the Collector as for 1870-71. A small sum of Rupees 1-10-0 was realized by sale of fish in the municipal limits.

7. RATES AND TAXES, &c.—*House-tax.*—The demand for the year, including arrears, was Rupees 6,561-3-0, of which Rupees 5,897-11-10 were collected and Rupees 37-12-2 refunded, leaving still a balance of Rupees 625-11-0 yet remaining to be collected on account of years.* I am informed that the greater portion of the balance will have to be remitted, as many houses were left unoccupied or entirely removed. I

	Rs.	A.	P.
* 1866-67	2	11	6
1867-68	13	14	0
1868-69	7	0	0
1869-70	72	6	6
1870-71	54	11	11
1871-72	99	1	6
1872-73	375	13	7
Total ...	625	11	0

would suggest that in the last month of each official year the Commissioners should review the balances and remit all irrecoverable sums, instead of allowing the registers to swell year by year.

8. *Tax on Arts, &c.*—The Commissioners estimate Rupees 7,500 as their income during the year under this item. The demand including the past years' arrears amounted to Rupees 9,368-14-4. Of this, Rupees 700-8-0 were refunded, and Rupees 2,570-9-11 which comprise the balances of seven years as detailed in the margin. Looking at the registers I find that some of these amounts are outstanding arrears due by several gentlemen who have left the country and merchants, &c., who were unnecessarily taxed. I propose that a similar procedure to that suggested in case of house-tax be observed, if the Commissioners think it desirable.

	Rs.	A.	P.
1866-67	34	8	0
1867-68	92	5	0
1868-69	86	8	0
1869-70	225	0	0
1870-71	523	0	0
1871-72	565	4	11
1872-73	1,044	0	0
Total ..	2,570	9	11

9. *Tax on Vehicles and Registration of Carts.*—Rupees 1,605-12-0 were received against the Budget Estimate of Rupees 1,600, or against Rupees 1,303 of the preceding year.

10. *Tolls.*—The whole rental for twelve months was Rupees 8,925, which, together with previous years' balance of Rupees 653, amounted to Rupees 9,578, of which Rupees 7,798 were realized, Rupees 1,000 were remitted in consequence of last year's heavy rains, and the balance, Rupees 780, collected subsequently; so that the whole of the farm exceeded the estimate of Government by Rupees 2,298.

11. *Fees.*—Rupees 1,591-10-0 were levied under the items noted in the margin.* The major portion of this was collected on account of cart-stand and offensive trades. Looking at the small sum collected under the last two items, I feel inclined, though at the risk of going beyond my province, to venture to suggest that these unpopular imposts be discontinued.

	Rs.	A.	P.
* Fees on cart-stand	651	14	0
,, on offensive trades	512	0	0
,, on service of processes	247	8	0
,, on pandals	103	8	0
,, on harsh music	76	12	0
Total ...	1,591	10	0

12. Endowments.—*Hospital.*—Rupees 883-13-7 were remitted by the Zillah Surgeon without any detail, and Rupees 100 retained with him for current expenses. I presume that all sums received in the dispensary will have to be remitted to the Municipal Office at the end of each month, with details, instead of at unfixed intervals as at present, and without any details.

13. *Miscellaneous* comprises the following items :—

	Rs.	A.	P.
Contribution from Famine Relief Fund for extension of good-water conduits	676	3	6
Grant-in-aid from Jungle Conservancy Fund for avenue plantations	300	0	0
Do. from Government for Census charges	170	5	5
Received from Collector for improvement of town drainages	687	14	0
Balance of Cyclone Relief Fund	15	3	5
Sundry miscellaneous receipts	60	7	0
Total ...	1,910	1	2

14. Expenditure.—The expenditure of Rupees 27,450-0-11 is divided under the following grants :—

	Rs.	A.	P.
I.—Public Works	9,428	15	7
II.—Education	1,700	10	9
III.—Sanitation, &c.	8,246	6	3
IV.—Miscellaneous	5,666	14	10
V.—Supervision	2,353	9	8
Refunds of other than current taxes	53	7	10
Total ...	27,450	0	11

15. *Grant I.*—Out of the total expenditure (Rupees 9,428-15-7), Rupees 6,249-11-3 were expended for constructing and repairing roads, Rupees 1,781-4-8 on Sanitary and Miscellaneous, and Rupees 1,397-15-8 on account of cost of establishment, tools, and contingencies.

16. *Grant II.*—Two schools, one at Machavaram and another in the Bandar Fort, were maintained at a cost of Rupees 236-13-6. Rupees 1,031-4-7 were paid as grants-in-aid to the three marginally-noted schools, and Rupees 245-8-0 paid as result grants to four pial schools and two girls' schools. Rupees 37-0-8, debited under Miscellaneous, went as a prize grant to the Hindu Anglo-Vernacular Branch Schools.

	Rs.	A.	P.
Buttiapett Hindu Anglo-Vernacular School	550	4	7
Inugudaru Hindu Anglo-Vernacular School	376	0	0
Ramannapetta C. M. Anglo-Vernacular School..	105	0	0
Total ...	1,031	4	7

17. *Grant III.* is expenditure under the following heads :—

	Rs.	A.	P.
Dispensary	2,335	15	3
Vaccination	233	13	0
Registration of births and deaths	180	0	0
Conservancy charges	5,496	10	0
Total ...	8,246	6	3

18. The expenditure under the first item consists of Rupees 660, being salary of one 1st Class Hospital Assistant, Rupees 496, salary of servants, and Rupees 1,179-15-3, diet, &c., charges. The earnings of the dispensary, which were Rupees 983-13-7 and Rupees 890, being contribution from Local Funds, in all Rupees 1,873-13-7, falling below the charges to the extent of Rupees 462-1-8, I would suggest that the Local Fund Board be asked to contribute a further sum of Rupees 277-15-7 to meet the excess charge.

	Rs.	A.	P.
Total expenditure	2,335	15	3
Deduct moiety	1,167	15	8
	1,167	15	7
Contribution from Local Funds...	890	0	0
Total ...	277	15	7

19. *Grant IV.—Planting Avenues.*—Rupees 400 were advanced to the Tahsildar of Bandar for procuring and planting cocoanut plants along the main road, for which no detailed account is yet furnished.

Constructing the Thornhill Memorial Slab.—Out of the amount (Rupees 753) debited under this item, Rupees 478 were remitted to Madras for the value, &c., of slabs, and Rupees 275 were placed at the disposal of the Department of Public Works. As the work is still in progress, a detailed account is not yet ready.

20. *Grant V.* requires no explanation.

21. The balance available for the next year would be Rupees 3,632-14-0, and is now distributed over several quarters.

	Rs.	A.	P.
In the Treasury	1,056	0	0
In the Municipal Office as permanent advance	50	0	0
With Zillah Surgeon for current expenses of dispensary	100	0	0
Invested in Government Savings' Bank on account of dispensary	2,426	14	0
Total ...	3,632	14	0

22. The registers maintained by the Municipal Commissioners, besides cash-book, are :—

1. House-tax Register.
2. Trade-tax ,,
3. Carriage-tax ,,
4. Carts Registration Register.
5. Miscellaneous Receipts Register.
6. Refunds Register.

All these, excepting Trade-tax Register, were neatly kept ; this containing alterations in many places in consequence of a revision of taxes.

23. Great credit is due to the accountants and clerks for the careful preparation of the annual returns, and for keeping their books as neatly as could be expected.

No. 35. ORDER THEREON, 7th October 1873, No. 1430.

With his letter above recorded, the President of the Masulipatam Municipality submits the annual report for the year 1872-73. The actuals are compared with the estimates in the annexed abstract :—

RECEIPTS.	Estimates.	Actuals.
	RS.	RS.
Balance brought forward ...	2,000	1,360
Assignments by Government	200	178
House-tax	6,300	5,898
Tax on arts, &c....	7,500	6,098
Tax on vehicles	1,000	1,042
Registration of carts... ...	600	564
Tolls	5,500	7,798
Fees	1,000	1,592
Fines	600	342
Endowments and sundry contributions	1,670	984
Contribution from Local Funds	890	890
Miscellaneous	130	1,910
Advances recovered	500	...
Total ...	27,890	28,656

CHARGES.	Estimates.	Actuals.
	RS.	RS.
Grant I.—		
New Works	7,490	5,259
Repairs	1,600	2,772
Other items	1,400	1,398
Grant II.—		
Municipal Schools	500	237
Salary Grants	1,200	1,031
Results Grants	150	245
Contribution to Local Fund for Inspection ...	100	150
Miscellaneous...	100	37
Grant III.—		
Hospitals...	3,560	2,336
Vaccination	200	234
Registration of births, &c.	240	180
Conservancy	6,000	5,497
Grant IV.—		
Lighting	1,000	1,007
Watering streets, &c.	2,150	402
Cost of good-water supply		3,108
Other items		1,150
Grant V.—		
Office...	1,800	1,960
Miscellaneous	400	394
Refunds	...	53
Balance	...	1,206
Total ...	27,890	28,656

2. The funded capital of the dispensary should not be shown in Statements I. and II., and it has consequently been omitted from the above table. The collections under "House-tax" and "Profession-tax" shown in Statement I. do not agree with those shown in Statement IV., owing apparently to the refunds having been entered in the latter under the heading "Collections," instead of "Remitted on appeal or otherwise." The arrear of Rupees 1,044 under "Tax on arts, &c.," out of a current demand of Rupees 6,942 is very high, in addition to a remission of Rupees 700-8-0, on account of poverty. The Government are glad to learn that the Commissioners have determined to adopt the Auditor's suggestion of a periodical examination of long outstanding arrears, with the view of striking off the amount which appears irrecoverable, and taking measures for the speedy realization of the remainder. The increase under the carriage-tax and tolls is satisfactory.

Proceedings of the Madras Government, Financial Department, 7th October 1873.

3. The total expenditure amounted to Rupees 27,450, of which the outlay on Public Works amounted to Rupees 9,429, against an estimate of Rupees 10,490, the most important item being a sum of Rupees 1,271 expended on the construction of nine conduits for the water supply. The expenditure on education was considerable, and apparently attended with good results. The Government observe a very considerable falling off in the number of in-patients attending the dispensary, and trust it is due to accidental causes only. The increase in the number of out-patients is very trifling compared with that in similar institutions elsewhere.

4. The President reports that it has been decided to allow no more cesspools, and, though apparently approving of the step, he describes it as retrograde, inasmuch as it will compel the retention of waste water within private houses and latrines. Under the circumstances stated, the step seems not only retrogade, but indefensible, and the Government desire that the subject receive further consideration and be specially reported on. It would seem that cesspools must be permitted unless something better can be provided, either at the expense of the Municipality or of the parties concerned ; and, with regard to the statement of the President, that, looking to financial considerations, he does "not see any other course open to the Commissioners," it would appear that the necessary funds ought to be provided by diminishing expenditure on other objects which are less important than this to the health and comfort of the inhabitants.

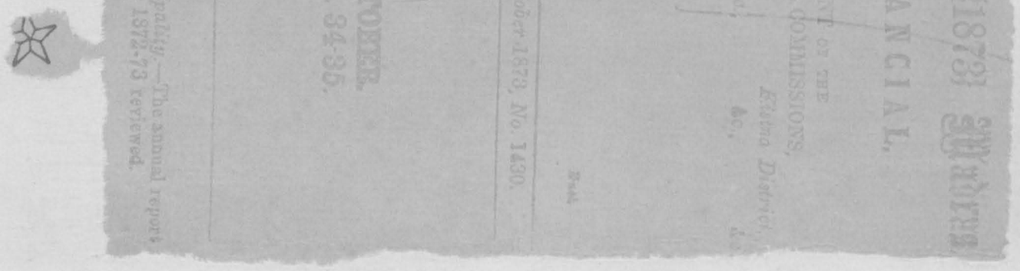
5. With reference to the President's proposal that the water-rate from the lands irrigated from the town channel should be credited in part payment of the sum of Rupees 1,364 payable annually by the Municipality for the good-water supply, the Government desire that a special report may be submitted on the subject after communication with the District Engineer, it being borne in mind that no such claim can be entertained as regards water-rate paid for land irrigated from the portion of the channel between Ankunanaree and Anderson's Bridge. It will also have to be considered how far the water-rate in question is a result of the annual outlay by Government in throwing up banks across the under-sluices at Bezwada.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commissions, Kistna District.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner for Madras.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Boards, Kistna District.

Exd. J. H. Burns.


Govt. of India.
FINANCIAL.
To
The PRESIDENT of the
MUNICIPAL COMMISSIONS,
Kistna District,
&c, &c, &c.
Dated October, 73.
Read.
G.O., 7th October 1873, No 1430.
OCTOBER.
Nos. 34-35.
Masulipatam Municipality.—The annual report of this Municipality for 1872-73 reviewed.

Masulipatam
Municipal Office
31st July 1873.

No 67

15A

From

C. F. Mac Cartie Esqr
Vice President, Municipal Commission
Masulipatam.

To

G. D. Leman Esqr
President, Municipal Commission
Masulipatam.

Sir,

With reference to Section 34 of Act III of 1871, I have the honor to forward herewith for transmission to Government the annual report of the Masulipatam Municipality for the past official year ending 31st March 1873, together with the statements I and II in details.

2. Appended are reports by the Zillah Surgeon upon the health of the town and on the working of the Civil Dispensary, and by the Auditor S. Nagamma Naidu upon the accounts.

3. The balance at the beginning of the year under report was Rupees 3787-3-7 of which Rupees 2426-14-4 belonged to the Civil Dispensary. The revenues accruing from all sources as shown in the margin amounted to Rupees 27,295-11-4 giving a total of Rupees 31,082-14-11 available for expenditure during the year.

Remaining in the Treasury	1310-5-7
Permanent advance fund in the hands of the Vice President	50-0-0
Dispensary balance.	2426-14-4
	3787-3-7
Allotment by Government	178-13-10
Rates and Taxes.	23332-14-9
Endowments &c.	983-13-7
Contributions from Local Funds	890-0-0
Miscellaneous.	1910-1-2
	27295-11-4
Balance on 1st April 1872.	3787-3-7
	31082-14-11

Allotment by Government

4. Under this head Rupees 177-3-10 were received from the Collector on account of Surplus Pound Fund out of Rupees 200 the estimated amount. And Rupees 1-10-0 was realized by the sale of fish caught from the tanks within the Municipal limits.

Rates and Taxes.

House Tax.

5. The total demand on account of House Tax for the year under report was

Rupees 5359-13-3 which with arrears of previous years amounted to Rupees 6561-3-7; of this, Rupees 5897-11-10 were collected and Rupees 37-12-2 were refunded on account of the vacancy of the buildings assessed, leaving a balance of Rupees 625-11-0 out of which about Rupees 200 will be collected and the residue (about Rupees 425) will be struck off as irrecoverable.

Profession Tax.

6. Receipts under Trade and Profession Tax were estimated at Rupees 7,500-0-0. The actual demand including past years' arrears amounted to Rupees 9368-14-4; of this, Rupees 700-8-0 were remitted in consequence of the poverty of the individuals charged, and Rupees 6097-12-5 were collected leaving at the close of the year a balance of Rupees 2570-9-11 to be collected. A great portion of this, about Rupees 2000, is irrecoverable as many of the persons assessed have left the town for good, while others

are bankrupt or dead. Active measures are being taken to collect whatever it is possible to recover, and the balance will have to be struck off. In future the Auditor's recommendation will be strictly carried out and balances will not be allowed to run from year to year as has been hitherto the custom.

Carriage Tax.

	Nos.	Rs. a. p.
1. Four wheeled carriages drawn by 2 horses.	1.	9 - - -
2. Do by 1 horse or by 2 ponies.	13.	58 - 8 - -
3. Two wheeled carriages or springs.	46.	138 - - -
4. Horses.	25.	103 - 8 - -
5. Ponies under 13 hands.	33.	49 - 8 - -
6. Do under 11 hands.	7.	3 - 8 - -
7. Bullocks.	1018.	509 - - - -
8. Donkies.	652.	163 - - - -
9. Dogs.	31.	7 - 12 - -
		1041 - 12 - -

7. The receipts under carriage tax of which details appear in the margin, were estimated at Rupees 1000. The actual collections under this head during this year amounted in all to Rupees 1041-12-0, as compared with Rupees 851-9-4 in the previous year; this is attributable to increased vigilance on the part of the Police and of the Conservancy Inspectors.

8. The number of carts registered during the year were 282; the amount realized under this head amounted to Rupees 564, which requires no comment.

9. The tolls were leased out for 12 months at Rupees 8925 being an increase of Rupees 1375 over the bid of the previous year; of this, Rupees 7145 were collected and Rupees 1000 were remitted in consideration of the very unfavorable weather during the N.E. monsoon, which completely stopped all traffic. The total collections of arrears Rupees 653 and current Rupees 7145 amounted to Rupees 7798.

10. Rupees 1000 was the estimate of receipts under Sections 106, 123, 125, 130, 131, 136, Byelaws and Schedule A (distraining fees). The actual collections from these sources were Rupees 1591-10-0 as particularized in the margin.

Fees from cart-stands.	651-14-0
Do from offensive trade.	512-0-0
Distraining fees.	247-8-0
Fees from Pandals.	103-8-0
Harsh musics.	76-12-0
	1591-10-0

The increase of Rupees 591-10-0 is owing to the increased attention bestowed by the Commissioners to the prosecution of persons carrying on offensive and dangerous trade without license. The year under report is the first in which this course has been adopted.

	Current.	Arrears.	Total
From Cart-stands Contractors.	600-0-0	50	
Sale of manure.	1-14-0	0	
	601-14-0	50-0-0	651-14-0

11. The cart-stands were rented out for Rupees 720, of which 80 Rupees were remitted.

Thus the actual collections both arrears and currents under this head were Rupees 651-14-" as shewn in the margin, leaving a balance of Rupees 40 to be collected in the coming year.

12. The estimated receipts under the head of Hospitals and Dispensaries were Rupees 1670, out of which Rupees 987-13-7 were actually realized leaving a balance of Rupees 706-2-5 to be collected hereafter. Of Rupees 706-2-5, private subscriptions form the greater part; as since the transfer of the Civil Dispensary to the Municipality, the former contributors have withdrawn their subscriptions in a great measure on the ground that the burden of maintaining the Dispensary has been transferred from their shoulders to the Municipality.

13. Miscellaneous receipts as particularized in the margin amounted to Rupees 1910-1-2; none of the items save (4) call for special remark.

(1). Contribution from Famine Relief Fund for the erection of good water conduits, and reservoirs for the use of Pariahs and Chucklers in the Town.	}	676
(2) Grant-in-aid from Jungle Conservancy Fund for avenue plantations.	}	300-
(3) Dr from Government Census charges.	}	170-
(4) Received from the Collector for improving the town drains.	}	687-
(5) Balance of Famine Relief Fund transferred to the Municipality.	}	15-
(6) Sale of dead trees &c		60-
Total Rupees.		1910-

14. In the year 1864 Rupees 1828-8-8 were allotted for the excavation of a drainage channel from Robertsonpetta to Sultanagram Swamp, out of which a sum of Rupees 1331-8-8 was paid as compensation to owners of buildings, which it was necessary to remove.

At this stage the Commissioners discovered the inutility of their scheme as the proposed drain ran dead across the natural fall of the land. They then set about recovering what had been paid as compensation and during the past year all sites which had been cleared for the drains were taken possession of in the Commissioners' name and will be sold as occasion offers, while Rupees 191 were collected out of Rupees 1331-8-8 paid. Stamped acknowledgments of liability for the balance have been taken and limited periods have been given in many cases within which payment is to be made or the money recovered in a Court of Law. The balance of Rupees 496-14-" remaining out of the original allotment with the Collector was made over by him during the year which with the sum already collected Rupees 191 gives a total of Rupees 687-14-" under this head.

15. The total actual expenditure under different heads was Rupees 27450-"-11, as shown below.

Grant I. Rupees 9428-15-7
Grant II. Rupees 1700-10-9
Grant III. Rupees 8246-6-3
Grant IV. Rupees 5666-14-10
Grant V. Rupees 2353-9-8
Refunds other than of current taxes.— Rupees 53-7-10
27450-a-11

16. Grant I composed of the following sub-heads.

(a) New Works —
1. Communication Rupees 3728-7-4
2. Sanitary and Miscellaneous Rs. 1530-7-10

Communications

17. Four metalled roads were reconstructed during the year, of which 3 were completed and the 4th and largest almost finished. This fourth item was the main road on which Rupees 2478-2-a were expended. This work has since been completed.

18. Two earth roads were finished at a cost of Rupees 114-14-11 and a third was left half done at a cost of Rupees 149-8-7.

Sanitary and Miscellaneous.

19. Under the head of the Sanitary and Miscellaneous Rupees 1530-7-10 were spent on

new works during the year for the extension of the good water supply throughout the different parts of the town. 9 conduits were constructed at an aggregate cost of Rupees 1271-a-6 and the Commissioners are glad to be able to state that a system of water supply is gradually spreading over the native portion of the town; they only regret that unavoidable circumstances cause the river water to be shut off in the hot season.

(b) Repairs.

1. Communications. —— 2521-3-11
2. Sanitary and Miscellaneous. 250-12-10
3. Establishments. —— 1109-5-4
4. Tools, plants and contingencies. 288-10-4

20. Under the head of repairs Rupees 2066-9-4 has been spent upon the up keep of main, Gaduck, Church, Bank and Noble's Roads. 12 mile-coolies were employed on a monthly salary of Rupees 4-8-a each.

21. The other items under this head require no explanation.

Grant II. Education.

22. Under this head Rupees 1700-10-9 were spent on the following sub heads.

Two Municipal Schools.	236-13-6
Salary Grants.	1031-4-7
Result Grants.	245-8-"
Contribution to Local Fund for Inspectorate.	150-"-"
Miscellaneous.	37-"-8
	1700-10-9

23. In the early part of the year the Commissioners established two free schools one in the Fort and the other in Machawaram for elementary education at a monthly cost of Rupees 40 and they are pleased to learn that the Deputy Inspector has made a very good report of them.

Under Salary Grants.

24. Rupees 80 per month was granted to the Hindu Anglo Vernacular School for its two branches one of which, that at Anugudum is exclusively attended by Mahomedan boys.

The Mission elementary school received a grant of Rupees 17-8-" from 1st October to the end of the year.

Dispensary.	2335-15-3
Vaccination.	233-13-"
Registration of Births and Deaths	180-"-"
Conservancy.	5496-10-"
	8246-6-3

25. Grant III. includes the marginally noted items.

26. The dieting of patients was given out on contract at a cost of Rupees 298-6-7 and a system of selling medicines at cost price was introduced under Inspector General's orders which it is believed is much appreciated. Rupees 233-13-" was spent on vaccination and 1159 persons underwent vaccination as compared with 782 in 1871-72. The increase is attributable to the fact that a small payment of 2 annas 2 is now made to mothers who bring their children for the lymph to be taken and 1 Anna to each adult person who consents to undergo the operation.

27. Rupees 5496-10-" was spent upon conservancy. During the year 14 carts were maintained at a cost of Rupees 1686-"-2, of which 10 were employed in removing rubbish from the streets and carting sand for the purpose of filling up the numerous hollows that exist throughout the town.

28. 4 Carts of a barrel construction were kept for the collection of the house drainage flowing into receptacles provided by the Commissioners. The strength of the sweepers was 36, of whom 6 attended to the latrines while the remainder worked with the carts.

29. Grant IV of which particulars appear in the margin includes lightings the cost of good water supply and the cost of the construction of the Thornhill memorial.

1. Lighting.	1006-11-11
2. Avenues.	402-8-0
3. Cost of good water supply.	3108-1-11
4. Cost of firing gun.	342-5-0
5. Thornhill Memorial.	753-0-0
6. Destruction of dogs.	54-4-0
	5666-14-10

30. Under the head of Contingencies in lighting Rupees 798-15-11 were expended; out of this Rupees 275 were paid for 25 new lamps in addition to the 61 already in position in different parts of the town and the balance Rupees 523-15-11 represents the cost of oil.

Good water supply

31. Under this head the Commissioners spent Rupees 3108-1-11; out of it Rupees 2728-0-0 represents the contribution to Government for the past two years and which was fixed by Government Order No. 627 dated 14th May 1869 at Rupees 1364 per annum and the rest was spent on pumping in order to keep

up the supply of water for the town for about one month of the hot season as long as it was possible to do so.

32. With reference to the contribution paid to Government noted above it has been brought to the notice of the Board that their good water channel contains two sluices under which in addition to the usual net 540 Acres 25 Cents have been cultivated with wet crops and upon which Rupees 2160-15-6 have been paid as assessment in the 7 years. This sum has been appropriated by Government entirely to the exclusion of the Commissioners. Considering the heavy annual payment made to Government, the Commissioners consider that they have a right to partake in the profits of a work for which they pay and Government will be addressed on the subject.

Thornhill Memorial.

33. The two engraved slabs that are to compose the memorial pillar were brought and landed here at an expense of Rupees 478,

Rupees 275 have been placed at the disposal of the D. P. W. to complete the work according to their estimate; the work has been begun and will be completed within a month.

34. Grant V requires no explanation

35. With reference to G. O. No. 822 dated 12th June 1873, the statement giving the incidence of taxation &c. is herewith appended

I have the honor to be
Sir,
Your most obedient servant
(Signed) C. F. MacCartie
Vice President. M. C.
Masulipatam.

(True Copy)

C F MacCartie
For President.

Enclosure in a letter No 1300
dated 25th August 1873 from
the President of the Madras
Sanitary Commissioners
to the Chief Secretary
to Government, Public Works
Service, Financial
Department.

G.O. (Sanitary) 24-25

Pub. 1352/73

31A. 11

Sanitary Report

of the town of Masulipatam

for the year 1872-73

from 1st April 1872 to 31st March 1873.

1. The population of the town of Masulipatam according to the last census 1st November 1871 is 36,287 of which 17373 were males and 18,914 females.

The deaths registered during the year are as follows.

	Males.		Females.		Total
Small pox —	15	-	8	-	23
Fever —	28	-	22	-	50
Bowel Complaints.	13	-	16	-	29
Accidents.	4	-	0	-	4
All other causes.	213	-	168	-	381
	273	-	214	-	487

No case of cholera has occurred in the Town but the disease was prevalent and fatal in the earlier months of the year north of the Kistna river. Small pox has been prevalent in the Town during the greater part of the year but

only 23 fatal cases were registered.

Vaccination is carried out by the Municipal Vaccinator, the number vaccinated during the year amounted to 1159 being 375 more than the total number operated on during the previous year; and the successful cases 392 in excess of the year 1871-72 as shown in the following table.

Cases of Vaccination.	1872-73.
Successful. 1081	689
Unsuccessful. 79	87
Results unknown. 0	8
1159	784

These results show that the Vaccinator is doing his work to the best of his ability, it is impossible for one Vaccinator to operate on all cases which require the operation in a large town like this, and I would recommend that two or three more should be employed.

2. The number of births registered are 14 less than the previous year. viz.

year	Males	Females	Total
1872-73	368	346	714

While 728 were registered in 1871-72.

3. The conservancy is well carried out by the Municipal Commissioners: six latrines are in use and four additional ones are to be built. Jar is used for the floor and dry earth.

Mr. Dongal's powder is also in use. The latrines are cleaned twice daily and the soil buried at a distance from the town.

4. A large amount of noxious vegetation still exists in all parts of the Town, prickly pear and the castor plant, the latter is very commonly resorted to instead of the latrines [illegible] difficult to eradicate it as convict labor has not been available during the year owing to the number of prisoners in the Jail being insufficient to furnish a gang of convicts for Municipal work.

5. Water is obtained as stated in last year's report, from the Kistna canal. 4 new conduits have been constructed.

General persons have been detected by the Market Inspector exposing unwholesome articles for sale and have been dealt with by the Municipal Sub Magistrate.

6. Nine metalled roads have been constructed and four non-metalled roads have been repaired

(Signed) Thos. Cranbrook
Surgeon.
Zillah Surgeon.

(True Copy)

(Signd) C. F. MacCartie
Vice President, M.C.

(True Copy)

C MacCartie
For President

Ordered that
Rs 1300 until 25th
September from the
Municipal Fund of the
District Municipality
of Masulipatam
Collector Chairman
Joint Surgeon
Zillah Surgeon
Civil Engineer.

Copies to Collector &c

Read 10/12/75

No. 256.

From,

T. Ramabrahma Sastri
Deputy Inspector of Schools
Masulipatam Circle.

To

H. Bowers Esquire
Inspector of Schools, 1st Division.

Sir,

I have the honor to send in my report on the Municipal School, Fort, Masulipatam.

2. This is an elementary school entirely supported by the Municipality, containing 3 classes, the highest of which has the 3rd Standard of the Results' System including English. The teaching staff consists of two masters. The head master is a fourth grade passed man and gets Rs. 10. His assistant is an uncertificated one drawing Rs. 7.

3. The black-board and the maps of the District have not yet been supplied by the Municipal

Municipal Board and this is a great impediment to the progress of the school. I, therefore, beg you will kindly move the Commissioners to remove this want soon.

4. In conclusion, I am glad to observe that the school has passed a very good examination with me as will be seen from the accompanying tabular statement.

I have the honor to be

Your most Obt servant.

/Signed/ T. Ramakrishnam.

Dy. Inspector of schools.

/True Copy/

/Signed/ C. F. MacCartie.

Vice President M.C.

/True Copy/

C. F. MacCartie

for President

Endorsement letter
No 300 dated 15th August
1873 from C. Pandalai Esq
Vice President Municipal
Commission Masulipatam
forwarding Report of
Auditor of Municipal
Accounts for 1872-73.

G.O. dated 26th Sept 1873.

Read 2/10/73

Masulipatam 17/391
Municipal office
June 1873.

From

S. Nagamma Naguru
Auditor of Municipal
accounts.

To

C. F. MacCartie Esquire
Vice President
Municipal Commission
Masulipatam

Sir,

I beg to submit my report on the audit of accounts of the Masulipatam Municipality for the year 1872-73.

2. I have carefully examined the several registers kept in the office and found that every item of receipts and charges has been correctly shown in the annual statement and supported by vouchers. Certain payments being refunds of House and Trade Tax which exceed Rs20 have not been stamped: I believe inadvertently.

3. As observed by Government in their order

order dated 6th October 1872 No. 1391, the correct balance of the Municipality at the beginning of the year was Rs. 1,360-5-7 which together with Rs. 2,426-14-0 invested in the Government Savings' Bank on account of Civil Dispensary Masulipatam were brought forward, and the receipts under several heads amounted to Rs. 27,295-11-4, as detailed in the Margin.

Total receipts of the year amounting to Rs. 31,082-14-11

4. The total receipts in the year under Audit exceed by Rs. 7039-0-2, those of the preceding year. The chief items of increase are House tax Trade tax Tolls & Fees, and these, chiefly, under arrears.

Balance on 1st April 1872		2787-3-7
Allotments by Government	179-13-10	
Rates and Taxes	23,332-14-9	
Endowments	983-13-7	
Contributions from Local Funds	890-0-0	
Miscellaneous	1910-1-2	
		27,295-11-4
		31,082-14-11
1871-72.	24,255-14-11	
Excess	7,039-0-2	

5. I now proceed to state in detail the several items of receipts.

Receipts.

6. Allotment by Government.

A sum of Rs. 200 was estimated under Surplus Fund Found of which Rs. 177-3-10 only were received from the Collector as for 1870-71, a small sum of Rs. 1-10-2 was realized by sale of Fish in the Municipal

Municipal limits.

7. Rates and Taxes &c.

House Tax. The demand for the year including arrears was Rs. 656-3-0 of which Rs. 5897-1-10 were collected and Rs. 37-12-2 refunded leaving still a balance of Rs. 625-1-0 yet remaining to be collected on account of years. I am informed that the greater portion of the balance will have to be remitted as many houses were left unoccupied or entirely removed. I would suggest that in the last month of each official year the Commissioners will review the balances and remit all irrecoverable sums instead of allowing the registers to swell year by year.

1866-67.	2-11-6
1867-68.	13-14-0
1868-69.	7-4-4
1869-70.	72-6-6
1870-71.	54-11-11
1871-72.	99-1-6
1872-73.	375-13-7
	625-11-0

8. Tax on Arts &c.

The Commissioners estimate Rs. 7,500 as their income during the year under this item. The demand including the past years' arrears amounted to Rs. 9368-12-4. Of this Rs. 705-8-0 were refunded and

Rs.

Rs. 2570-9-11 which comprises the balances of seven years as detailed in the margin. Looking at the registers I find that some of these amounts are outstanding arrears due by several gentlemen who have left the country and merchants &c. who were unnecessarily levied. I propose that a similar procedure to that suggested in case of House tax be observed if the Commissioners think it desirable.

1866-67.	Rs.
1867-68.	
1868-69.	
1869-70.	2
1870-71.	5
1871-72.	8
1872-73.	104
	257

9. Tax on vehicles & Registration of Carts.

Rs. 1605-12-0 were received against the Budget estimate of Rs. 1600 as against Rs. 1303 of the preceding year.

10. Tolls.

The whole rental for 12 months was Rs. 8,925 which together with previous years' balance of Rs. 653 amounted to Rs. 9,578, of which Rs. 7798 were realized, Rs. 1000 were remitted in consequence of last year's heavy rains and the balance Rs. 780 collected subsequently;

so

so that the whole of the farm exceeded the estimate of Government by Rs. 2298.

11. Fees.

Rs. 1591-10-0 were levied under the items noted in the margin. The major portion of this was collected on account of cart stand and offensive trades. Looking at the small sum collected under last 2 items, I feel inclined, though at the risk of going beyond my province, to venture to suggest that these unpopular imposts be discontinued.

Fees on Cart stand.	657-14-0
D. on offensive trade	572-0-0
Do. on service of Processes	247-8-0
Do. on Bandals	103-8-0
Do. on Harsh music	96-12-0
	1,591-10-0.

12. Endowments.

Hospital. Rs. 883-13-7 were remitted by the Zillah Surgeon without any detail and Rs. 100 retained with him for current expenses. I presume that all sums received in the Dispensary will have to be remitted to the Municipal office at the end of each month with details instead of at unfixed intervals as at present and without any details.

13. Miscellaneous.

13. Miscellaneous comprises the following items.

Contribution from Famine Relief Fund for extension of good water conduits	676-3-6
Grant-in-aid from Jungle Conservancy Fund for Avenue plantations	300-0-0
Do. from Government for Census charges	170-5-5
Received from Collector for improvement of Town drainage	687-14-0
Balance of Cyclone Relief Fund.	15-3-5
Sundry Miscellaneous receipts.	60-7-0
	1,910-1-2.

14. Expenditure.

Expenditure.

The expenditure of Rs. 27,450-0-11 is divided under the following grants.

I. Public works	9,428-15-7.
II. Education	1,700-16-9.
III. Sanitation &c	8246-6-3
IV. Miscellaneous.	5,666-14-10.
V. Supervision.	2363-9-8
Refunds of other than current taxes -	53. 7-10
	27,450-0-11

15. Grant I. Out of the total expenditure Rs. 9,428-15-7, Rs. 6,249-11-3 were expended for constructing and repairing roads; Rs. 1781-4-8 on sanitary and miscellaneous and Rs. 1,397-15-8 on account of cost of establishment, tools and contingencies.

16 Grant II. Two schools, one at Matcharavaram and another at the Bandar Fort, were maintained at a cost of Rs. 236-12-6. Rs 1031-4-7 were paid as grant-in-aid to the three marginally noted schools, and Rs. 245-8-0 paid as Result grant to 4 Hindu schools and 2 girls schools. Rs 37-0-8, debited under miscellaneous, went as a prize grant to the Hindu Anglo-Vernacular Branch schools.

Buttrapetta Hindu anglo-Vernacular School	550-4-7.
Irugaduru Hindu A.V. School	376-0-0
Ramannapetta C.M. A.V. School	105-0-0
	1031-4-7.

17. Grant III. is expenditure under the following heads:-

Dispensary	2335-15-3.
Vaccination	293-12-1
Registration of births & deaths	180-0-0
Conservancy charges	5296-10-0
	8246-6-3

18. The expenditure under the fifth item consists of Rs. 660 being salary of one 1st class Hospital Assistant, 496 salary of servants, and Rs. 1179-15-3 Diet &c. charges. The earnings of the Dispensary, which were Rs. 983-13-7, Rs. 890, being contribution from Local Funds, in all Rs. 1873-13-7, falling below the charges to the extent of Rs. 462-1-8. I would suggest that the Local Fund Board be asked to contribute a further sum of Rs. 277-15-7 to meet the excess charge.

Total Expenditure 2335-15-3
Deduct moiety 1167-15-8
1167-15-7
Contribution from Local Funds 890-0-0
277-15-7

19. Grant IV. Planting Avenues.

Rs. 400-0-0 were advanced to the Tahsildar of Bandar for procuring and planting covenant plants along the main road for which no detailed account is yet furnished.

Constructing the Thornhill Memorial Slab.

Out of the amount Rs. 753 debited under this item Rs. 478 were remitted to Madras for the value &c. of slabs, Rs. 275 were

were placed at the disposal of S.P.W. as the work is still in progress, a detailed account is not yet ready.

20. Grant V. Requires no explanation.

21. The balance available for the next year would be Rs. 3632-14-0. and is now distributed over several quarters.

In the Treasury	Rs. 1056-0-0.
In the Municipal office as Permanent advance	" 50-0-0
With Zillah Surgeon for Current Expenses of Dispensary	" 100-0-0
Invested in Government Savings Bank on account Dispensary	2426-4-0.
	3632-4-0

22. The registers maintained by the municipal commissioners besides cash book are

1. House Tax Register.
2. Trade Tax. do.
3. Carriage Tax – do.
4. Carts Registration do.
5. Miscellaneous Receipts Register.
6. Refunds Register.

All

All these excepting Trade Tax Register were neatly kept; Some containing alterations in many places in consequence of a revision of Taxes.

23. Great Credit is due to the Accountants and clerks for the careful preparation of the annual returns and for keeping their books as neatly as could be expected.

(Signed). S. Nagamah
auditor.

/True copy/.
/signed/ C.F. MacCartie
Vice President
M.C.

/True Copy/.

C.F. MacCartie
for President.

Statement I Revenues and receipts of the Municipal Fund of the Town of Masulipatam during the Official year ending 31st March 1873

51A

	1872-73 Details of Minor heads	Totals of Major heads	Total	Budget Allotment
1 Balance brought forward				
(a) Municipal Fund	1360 57			2,000-0-0
(b) Endowments Hospital	2426 14 0	3787 3 7		
2 Assignments & Allotments by Government				
(a) Surplus Pound Fund	177 3 10			200-0-0
(b) Ferry Rents	0 0 0			
(c) Fishery Rents	1 10 0	178 13 10		
3 Rates & taxes viz	Arrears	Current		
(a) Rates on Houses Sec 42	951 8 4	4946 3 6	5897 11 10	6300-0-0
(b) Tax on Arbors Sec 57	899 12 5	5198 0 0	6097 12 5	7500-0-0
(c) Taxes Vehicles Sec 65	0 0 0	1041 12 0	1041 12 0	1000-0-0
(d) Registration of boats Sec 73	0 0 0	564 0 0	564 0 0	600-0-0
(e) Tolls Sec 77	653 0 0	7145 0 0	7798 0 0	5,500-0-0
(f) Fees (Sections 106, 123, 126, 129, 131, 136, Bye-laws & Schedule A)	50 0 0	1541 10 0	1591 10 0	1000-0-0
(g) Magisterial fines Sec 17	0 0 0	342-6	342-6	600-0-0
	2564 4 9	20778 10 0	23332 14 9	
4 Fees in Schools & training Institutions C.A	0 0 0	2799-2		24700-0-0

Endorsement in a letter No 1300 dated 28th August 1873, from the President of the Krishna District Municipality to the Collector Secretary to Government Financial Department Fort St George.

Ry 7th Oct 1873 Rec'd 3rd Nov 24-25

Fin 1552/73

Statement I Revenues & Receipts of the Municipal Funds of the Town of Masulipatam for the Official year ending 31st March 1873.

	1872-73 Details of Minor heads	1872-73 Totals of Major heads	1872-73 Total	Budget Allotment
Brought forward			27299 " 2	2400 -
5 Endowments & Sundry Contributions				
(a) Hospitals	983 13 7			1670 -
(b) Choultries	" "			
(c) Educational	" "			
(d) Miscellaneous	" "			
		983 13 7		
6 Contributions from Local Funds				
(a) Public Works				
Communications	" "			
School Buildings	" "			
(b) Educational				
Training Schools	" "	" "		
(c) Miscellaneous				
Hospitals	890 "	890 "		890 - -
7 Miscellaneous				
(a) Rent of Municipal Markets	" "			
(b) Rent & fees in Municipal Slaughter Houses	" "			
(c) Sale of Sweepings Dung	" "			
(d) Private Scavengering	"			
(e) Sale of Materials & tools & plants & Contingencies	" "			
(f) Incomes	" "			
(g) Miscellaneous	1910 1 2	1910 1 2		130 - -
Carried Forward		31082 14 11		27390 - -

Statement I Revenues & Receipts of the Municipal Funds concluded

53A

	1872-73 Details of Minor heads	1872-73 Totals of Major heads	1872-73 Total	Budget Allotment
Brought forward		31082 14 11		27390 - " -
8 Advances Recovered				
(a) From Contractors	" "			
(b) From Private parties	" "	" "		500 - " -
Grand total		31082 14 11		27890 - " -

Note to Statement I

1 House and land rates are levied at 7½ per cent
2 Tax on arts trades &c are levied at the maximum rates
3 Tax on Vehicles & animals are levied at the maximum Schedule rates
4 Carts are registered at the maximum Schedule rates at Rs 2 each
5 Tolls are levied at half maximum rates.
6 Licensefees are at the rates sanctioned in G. O. dated 7th June 1872 No 830

Statement II. Expenditure from the Municipal Funds of the Town of Masulipatam for the Official year 1872-73.

56A

		1872-73 Details of minor Heads	1872-73 Totals of major Heads	Total	Budget allotment
Grant I					
	Public Works				
1	New Works				
(a)	Communications	3728 7 4			6490
(b)	Educational	" "			
(c)	Sanitary & Miscellaneous	1530 7 10	5258 15 2		1000
2	Repairs				
(a)	Communications	2521 8 11			1000
(b)	Educational	" "			
(c)	Sanitary & Miscellaneous	250 12 10	2772 " 9		600
3	Establishments		1109 5 4		1250
4	Tools & Plant and Extraordinary Repairs		94 28 15 7		150
5	Contributions to Local Funds				
(a)	for				
(b)	for				
	Total Grant I		9428 15 7	9428 15 7	10490
Grant II					
	Education				
1	Training Schools				
(a)	Establishments				
(b)	Contingencies				
2	Municipal Schools				
(a)	Establishments	192 1 1			460
(b)	Contingencies	44 12 5	236 13 6		40
2	Salary grants		1031 4 7		1200
	Carried forward		1268 2 1	1268 2 1	1700

Statement I. A Comparative abstract of the Municipal Income and Expenditure for the year 1872-73.

Name and Locality

1	Municipality Masulipatam	1	
2	Cantonments	2	Amount of funded Capital	2426-11-0
3	Educational	3	Balance	"
		4	Interest on produce of Land	190-0-0
		5	Appropriation from Capital for Expenditure	"-"-"
		6	Contributions & Donations for all kinds	1624-8-1
		7	Sale of Carcasses & Sundry Property	59-5-6
		8	Total (Columns 3-7)	1873-13-7
		9	Current charges Statement III	2335-15-3
		10	Abstract of Public Works (Statement IV)	"-"-"
		11	Total Charges	2335-15-3
		12	Balance	(Deficit Balance) 462-1-8
		13	Total (Columns 8 & 12)	1873-13-7

Remarks

The total Columns of 1871-72 as shown in Statement I are under the Heads of Municipality

734-8-1 Rents & Interest
800-0-0 Local Fund Contributions
1624-8-1

Statement II Expenditure from the Municipal Fund &c Continued

	1872-73 Detail of Minor Heads	Totals of Major Heads	Total	Budget allotment
Brought forward		1268 2 1		1700
Grant II				
Education concluded				
4 Results Grants		245 8 .		150
5 Contributions to Local Funds for Educational Inspectorates		150		100
6 Miscellaneous		37 . 8		100
Total Grant II		1700 10 9	1700 10 9	2050
Grant III				
Sanitation & Medical Services				
1 Hospitals & Dispensaries				
(a) Establishment	1156 . .			1308
(b) Medicines and supplies	862 5 1			1200
(c) Diet of patients	298 6 7			1000
(d) Sundries and Contingencies	19 3 7	2335 15 3		52
2. Vaccination				3560
(a) Establishment	120			120
(b) Contingencies	113 13	233 13 .		80
3 Registration of Births and Deaths				
(a) Establishment	180			180
(b) Contingencies	. . .	180 . .		60
4 Conservancy				
(a) Establishment	2848 8 7			2880
(b) Sanitary Service / Cost of Conservancy carts /	1686 . 2			2016
(c) Cleansing of tanks, wells, and Drains	781 7 7			1056
(d) Contingencies	180 9 8	5496 10 .		50
Total Grant III		8246 6 3	8246 6 3	10000

Statement II Expenditure from Municipal Funds &c /concluded/

57A

	1872-73 Details of Minor Head	Totals of Major Head	Totals	Budget allotment
Grant IV				
Miscellaneous Municipal purposes				
1 Lighting				240
(a) Establishment	207 12 ·			760
(b) Contingencies	798 15 11	1006 11 11		
2 Watering Streets and planting Avenues				
(a) Establishment				
(b) Contingencies	402 8			150
		402 8 ·		
3 Cost of Good Water Supply				
(a) Establishment	59 12 a			1516
(b) Contingencies	3048 5 11	3108 1 11		
4 Cost of fixing guns				
(a) Establishment	84			484
(b) Contingencies	258 5	342 5 ·		
5 For Thornhill memorial		753 · ·		
6 For killing dogs		524 4 ·		
Total Grant IV		5666 14 10	5666 14 10	3150
Grant V				
Supervision & Management				
1 Office				1596
(a) Establishment	1589 2 2			204
(b) Contingencies	370 14 6	1960 · 8		
2 Miscellaneous				180
(a) Rent of Office building	180			150
(b) Auditors remuneration	100			70
(c) Printing charges	54 12 ·			
(d) Cost of furniture	14 ·			
(e) Do for measuring vacant sites	47 8	393 9 ·		
Total Grant V		2353 9 8	2353 9 8	2200
Advances recoverable		· · ·		
Refunds other than of Current taxes		· · 53 7 10		
Grand Total Expenditure		27450 - 11	27450 - 11	27890 - -
Balance				
⊗ (a) Municipal Funds	1206 · ·			
(b) Endowments Hospitals	2426 14 a	3632 14		
Total	· ·	31082 14 · 11	31082 14 11	27890 - - -

⊗ Municipal Balance as it should be in the Treasury to be 1056 - -
Permanent Advances with the Vice President 50 - -
Do Do with the Surgeon 100 - -
Total Rs 1206 · ·

Statement II A. Detail of the Allotment for expenditure on Public Works estimated to cost Rs 100 or upwards. Part I New Works.

	Project	Amount of Estimate	Past Expenditure	Expenditure in 1872-73	Remarks
	(a) Communications				
1	Reconstruction of Main Road	7899-3-8	3837-5-4	2478 2 -	
2	Do Sabaik Road	2363-8-	1608-3-4	111 2 -	
3	Do Bank Road	1250- -	777-4-4	574 - 8	
4	Do Jalalpett Road	297-8-	- -	149 8 7	
5	Do Fort Road	101-10-5	- -	101 10 5	
6	Do Arvaguideem Road	13-4-1	- -	13 4 6	
7	Do Church Road	313- -	- -	300 11 2	
		12235-2-7	7224-12-5	3728 7 4	
	(b) Educational				
	(c) Sanitary & Miscellaneous				
1	Janarpett Conduit	149-10-	1257-7-8	594 8 4	
2	Godugupett Conduit	499-4-	487-11-7	9 8 -	
3	Jalalpett Conduit	375-8-3	200- -	175- 8 3	
4	Fan wall to Andersons bridge	57-11-6	- -	57 10 -	
5	Well near Dispensary tank	33- -	- -	16 - 10	
6	Clearance to Dispensary tanks	45-12-	- -	25- 12 6	
7	Dispensary conduit	8-9-7	- -	8 9 7	
8	Shafts to Do	80- -	- -	36 4 -	
9	Iron trough to Andersons bridge	96-12-	- -	96 12 -	
10	Rayapett Conduit	286-12-	- -	200 - -	
11	Khojillipett Conduit	200-9-4	- -	200 9 4	
12	Bachampett Latrine	25- -	- -	25- - -	
13	Balarampett Conduit	30- -	- -	30 - -	
14	Lich boards for latrines & goodwaleri & shafts	- -	- -	54 3 10	
		3358-9-10	1949-3-	1530 7 10	

Part II Repairs 59A

Number	Project	Grant for 1873	Remarks
	(a) Communications		
	Contonment Road	454 10 7	
	Improvements to town Roads.		
	Main Road	2066 9 4	
	Sabaik Road		
	Church Road		
	Bank Road		
	Noble Road		
		2521 3 11	
	(b) Educational		
	(c) Sanitary & Miscellaneous		
	Janarpett Latrine	20 2 11	
	Causeway Bridge	8 3 -	
	Tunnels	191 8 11	
	Sukrulabada latrine	30 11 -	
	total	250 12 10	

Statement II B. Details of Municipal Establishment

	No	Salary per Mensem	Salary per Annum	Total Grand Head
Grant I Public Works				
1 Overseer	1	45 . .	651 . .	
House allowance		15 . .		
1 Gumasta	1	10 . .	112 5 4	
1 Maistry	1	15 . .	178 8 .	
Do	1	8 . .	96 . .	
Peon	1	6 . .	71 8 .	1109 5 4
				1109 5 4
Grant II Education				
1 Training Schools				
Masters		. . .		
Clerks		. . .		
Servants		. . .	. . .	. . .
			. . .	. . .
2 Municipal Schools				
Masters	2	10 . .	150 15 6	
Apts Do	2	7 . .	41 1 7	
Clerks	.	. . .	. . .	
Servants	.	. . .	. . .	192 1 1
		. . .	. . .	192 1 1
Grant III Sanitation & Medical Service				
1 Hospitals & Dispensary				
Medical Subordinates	1	60 . .	660 . .	
Servants	3	7 . .	216 . .	
Do	4	5 . .	200 . .	
Midwife	.	. . .	. . .	
Peons	1	8 . .	80 . .	1156 . .
		. . .	. . .	1156 . .
2 Vaccination				
Vaccinator	1	10 . .	120 . .	
Peon	.	. . .	. . .	120 . .
		. . .	. . .	120 . .
3 Registration				
Registrars	1	15 . .	180 . .	
Peons	.	. . .	. . .	180 . .
				180 . .

Statement II Details of Municipal Establishment

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	No	Salary per Mensem	Salary per Annum	Total Grand Head
		Rs A C	Rs A C	Rs A C
4 Conservancy				
1 Nuisance Inspectors	1	20 . .	240 . .	
Do Do	.	. . .	180 . .	
Do Do	2	10 . .	198 8 .	
Peons	1	6 . .	72 . .	
Scavengers	17	6 . .	1035 12 .	
Do	13	5 . .	745 6 .	
Sweepers	3	6 . .	224 1 2	
Do	3	5 . .	152 13 5	2848 8 7
		. . .	. . .	2848 8 7
Grant IV Miscellaneous Municipal purposes				
1 Lighting				
Masalchies	4 / 1	4 / 8 . .	207 12 .	207 12 .
		. . .	. . .	207 12 .
3 Gordwater Supply				
Lascar	1	5 . .	59 12 .	59 12 .
		. . .	. . .	59 12 .
4 Firing Lyan				
Gunner	1	7 . .	84 . .	84 . .
			. . .	84 . .
Grant V Supervision & Manggement				
1 Office				
Manager ⊛	1	35 . .	420 . .	
Accountant	1	35 . .	415 . .	
Vernacular Clerk	1	25 . .	300 . .	
Peons	2	7 . .	168 . .	
Tax Collectors	3	8 . .	286 2 2	1589 2 2
		. . .	. . .	1589 2 2
Grand total				7546 9 2

⊛ In addition to Rs 15 allowance for Registration made to him under Grant III.

Masulipatam Municipal Office
31st July 1878

17. Macfarlee
Vice President
for Members &c

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Enclosure in a Letter
No. 1300 dated 28th August
1873, from the President of the
Kistna District Municipalities, to the Chief
Secretary to Government
Financial Department
Fort Saint George

G.O. No. 1130 dated 3rd Sept. 1873

G.O. Ord. 1552/73 pp. 34-35

Finl. 1552/73

Incidence of the various Rates and Taxes in the municipality of Masulipatam for 1872-73.

District or Place in which levied.	Population of Place	Description and object of Tax	Classes from and property upon which levied.	Number of Tax Payers	Amount of Tax	Incidence of Tax. Per head of Population	Per head of Tax Payers	Act or order under which and date from which levied.
1	2	3	4	5	6	7	8	9
Masulipatam	36188	Rates on Houses and Buildings at 7½ per Cent.	Christians. Government Buildings	1	443 14 11			G.O. dated 22d May 1872 No. 665 passing Budget Estimates of the Masulipatam Municipality from 1st April 1872 to 31st March 1873.
			Christians. Mission Buildings	1	107 15 -			
			Christians. Buildings owned by Europeans East Indians Gentlemen	5	90 - 8			
						3	14683/36188	91-11-2 5/7
			Mohamedans.	122	536 4 3	2	30587/36188	4-6-3 117/122
			Hindus. Brahmins	407	1207 2 2			
			Banians.	520	1263 1 6			
			Sudras &c.	593	1335 9 2			
						1-8	6954/36188	2-8 - 1114/1520
				1649	4983 15 8	4-2-2	16036/36188	3 - 4 504/1649
		Rates on lands - - - -			" " "			"
		Tax on Arts, Professions &c.	Christians -	16	287 - -			
			Mahamedans -	46	365 - -	1	18916/36188	17-15-1
						1	33892/36188	7-14-11 22/46
			Hindus. Brahmins	21	781			
			Banians.	207	2744 - -			
			Sudras &c.	374	1716 - -			
						2-3	29196/36188	6-8 - 384/806
				868	5893 " "	2-7	96228/36188	6-12-7 452/868
		Tax on Carriages Horses &c.	Christians.	20	159 8 -			
			Mahamedans.	26	45 8 -			
			Hindus. Brahmins	35	122 12 -			
			Banians.	11	26 12 -			
			Sudras &c.	403	687 4 -			
						1	15904/36188	1-13-9 363/449
				493	1041 12 -	2-1	19076/36188	2-1-9 357/490
		Fees on Registration of Carts.	Christians.	2	4 - -			
			Mahamedans.	23	58 - -			
			Hindus. Brahmins	12	24 - -			
			Banians.	3	6 - -			
			Sudras &c	203	472 - -			
						2	24008/36188	2-4-10 28/218
				243	564 - -	2	35912/36188	2-5-1 153/243
		Tolls at ½ Schedule Rates.	On Contract		- 8925 - -			

I have Certified

Vice President
Municipal Commission
Masulipatam

Masulipatam
Municipal Office
18th August 1873.

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Statement A. Endowments Contracted for the Official Year 1872-73.

Name of Institution

Civil Dispensary Municipalities.

Municipalities Civil Dispensary for April 1873

Amount of Funded Capital	Balance	Interest or Produce of Land.	Appropriations from Capital for Expenditure	Contributions and donations from all kinds.	Sale of Medicines or Sundry property	Total (Columns 1 3 - 7.	Current charges Statements II & III	Allotted for public Works Statement II A.	Total charges.	Balance	Remarks.
2426 - 14 - 11	100 - 0 - 0	190 - 0 - 0	0	634 - 8 - 1	59 - 5 - 6	983 - 13 - 7	2335 - 15 - 3		2335 - 15 - 3	100 - 0 - 0	

To the Municipal Commissioners Under Secs 15 and 16

(Signed) Abner Broadbent Surgeon
True Copy of Estimate Inspector.
True Copy. (Signed) C. H. Mac Carthy
Vice President D. C.
for President.

Statement in Letter
10/2 1300 date 15th August
7/10/73 from the President
Dacca District Municipality
1430 to the Civil Surgeon
Secretary to Government
Civil Surgeon.
Financial Department.

Secretary's
Municipal Fund
Paid 1872/73.

Enclosure in a letter
No 1300 dated 28th August
1873, from the President of
the District Board
Municipalities, to the
Chief Secretary to
Government, Fisheries
and Salt Department,
Fort St. George.

Fail. 1532/73

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1872.

Annual Report of the Civil Dispensary. Masulipatam.

The weather during the year was on the whole favorable. During the hot months, there was a sea breeze almost daily except for about a fortnight in May when the hot land wind prevailed.

The highest reading of the Thermometer in the shade was 115 ½ 8 in May. the lowest 59.2° in February and the mean temperature 83.2.

The south west monsoon set in on the 14th June nearly three weeks earlier than in 1871. The north east monsoon commenced on the 4th November. The rain fall was heavy and amounted to 51.89 inches being 11.86 inches in excess of the previous year, a considerable portion of the adjoining country was covered with water and it is said that much Damage was in consequence done to the crops.

2. The sanitary State of the Town is fairly good. Conservancy is carried out by the Municipality. There are now six public Latrines which are kept clean and dry earth used; this however could not be done during the rainy seasons, these Latrines appear to be insufficient for the size of the town (the population being 36203) although

although many people do not make use of them and four additional ones are to be erected during one of my inspections of the Town, I found that one of the Latrines was very little resorted to, but that the people residing near it preferred to make use of an open space close by the Latrine, where there was a thick growth of the Coton plant. this was represented to the Municipal Commissioners, and at my request all such places, and there were many in various parts of the Town, were cleared. Two additional carts have been employed for removing the night soil and other refuse.

The Town is supplied with drinking water from the Kistna Canal, which feeds a large reservoir in the centre of the town, and from thence numerous conduits conduct the water to other reservoirs and to the houses of those who are able and willing to defray the extra cost of the works. During the past year six new reservoirs and about 2000 yards of earthen Pipe and masonry conduits were constructed. The Bazars are inspected frequently and from time to time, and rotten articles exposed for sale have been seized.

There is no natural facility for drainage, but as

as far as could be effected drains were cut draining off as much as possible of surface water during the rains.

Small Pox prevailed from January to August in the town, but only 27 fatal cases were registered in the Municipal Registrar's Office. No case of this disease came under my special notice. Fifty four deaths from fevers were also registered, but the type of Fever is not stated.

No epidemic of Cholera has prevailed in the Town, but it appeared in the Taluqs of Palnad, Narsaraopett and Venukonda. It is reported to have commenced in Narsaraopett Taluq August 8th and continued prevalent till about the end of September. It is supposed to have been introduced by travellers including Sepoys on leave, halting at the Village of Nadella on their way from Madras.

The number of cases and Deaths reported to the Collector were as follows.

Deaths from Cholera.

100 In Palnad Taluq.

33 In Narsaraopett and Venukonda Taluqs.

Number of cases occurred - 413.

The number of cases treated at the Dispensary during the year has been more than in previous year.

Cases treated in the Dispensary.

	Natives.		Europeans.	
	Admissions.		Admissions.	
	In Patients.	Out Patients	In Patients	Out Patients.
1871	89	2039	1	45
1872	65	2064	"	84
	Decrease.	Increase	Decrease	Increase.
	24	25	1	39.

3. The diseases most prevalent during the year were Ague Rheumatism. Chest and Bowel complaints and cutaneous diseases. Four cases proved fatal

1 An old weakly man from Ascites.

2 One from Chronic Dearrhoea a Mahomedan at 35 who was in a very emaciated condition on admission.

3 One from Tetanus after amputation of leg in a lad at 18.

4 A Sepoy at 33 sent on sick leave from his Regiment was admitted with Psoriasis affecting the entire body with great irritation and loss of rest. Dysentery supervened on this and he died.

The following operations were performed during the year.

1 Amputation of arm for Gangrene.
1 do ——— leg for mycetorma.
2 Paracentesis Abdominus

The sum received from Municipality amounted to Rs 1604-4-5 and that from private subscription, sale of Medicines &c amounted to Rs 1142-7-6. These funds have sufficid to defray the expense. The sum deposited in Government savings Bank amounts to Rs 2426-14-" The said amount has been transferred to the Municipality and reinvested in the name of the President of the Municipal Commission agreeably to G. O. dated 10th October 1872 No 1894.

5. Sepoys on sick leave or Furlough are still treated in the Civil Dispensary when too ill to attend as out Patients by which additional expense is incurred. Since the abolition of the Garrison Hospital in the Fort 1866, the Medical Subordinate at the dispensary has had, in addition to his ordinary duties to attend to the Military sick, and I would suggest that a small allowance might be made for this.

The Meteorological Observatory works well, the wind vane however has not been fixed I believe in consequence of the sums required for its erection not having been as yet sanctioned by the Government.

1st Class Hospital Assistant V. Venkataswamie Naidu continues to give satisfaction, he is zealous and attentive to his duties and has the confidence of the patients.

Masulipatam 31st March 1873

(Signed) Thos Croudace Surgeon.
Gillah Surgeon.

(True Copy)

Masulipatam Municipal Office July 1873

(Signed) C. L. MacCartie. Vice President. M.C.

Financial Statement exhibiting the Working of the Cu[illegible] Dispensary Masulipatam for the year 1872.

In Patients 65
Out do — 2167

	Rs	A	P
Balance on hand on the 1st January.	1914	3	9
Floating or arrears	689	8	.
Invested	2204	11	"
Received during the year Viz- From the Government—			
European Medicines—	868	15	2
Interest of funds deposited in Government Saving's Bank	222	3	"
European subscriptions and donations	311	8	"
Native subscriptions and donations	587	4	"
Sale of Medicines to persons not entitled to gratuitous issue	48	11	6
Rent of the building of Police Hospital Compound	190	.	.
Municipality	2396	4	5
Sale of unserviceable articles	5	.	.
Deductions.	9438	4	10
Floating Rs 689-8-" Invested Rs 2204-11-"	3908	14	-
Total Income	6544	1	10
Total Expenditure — 3478-9-6 Remitted to the Municipality 430-4-6	3908	14	-
Balance	2635	3	10

	Rs.	A.	P.
1st Class Hospital Apts Pay from 1st January 631st December 1872	720	-	.
By servant Wages —	588	-	.
European Medicines from Medical store	868	15	2
European Medicines purchased Country do — do —			
Half yearly supply —	177	3	2
Dieting sick —	363	4	11
Wines and spirits —	25	.	.
Repairs and white washing			
Perishable articles —	257	11	"
Bedding and clothing	191	15	4
Sundries —	25	4	.
Service Stamps	24	-	.
Paid the sum due to the Contractor in 1871 —	237	3	11
Total	3478	9	6

/Signed/ Thos. Croudace Surgeon
Gillett Surgeon.
True Copy/ /signed/ C. D. Mac Carlie.
Vice President. M.C

/ True Copy. /

C Mac Carlie

For President.

Enclosure in a letter No 1300 dated 28th August 1873, from the President to the Vizianagram District Municipality, to the Chief Secretary to Government, Financial Department, Fort St George.

Received 2nd Sept 34-35

Statement IV. Municipality of Masulipatam.

Demand Collection & Balance Statement for the year 1872-73.

	Demand assessed	Collection current	Remitted on appeal or otherwise.	Written off as irrecoverable	Total Collections	Balance.
Rates on Houses &c.	5:359 13 3	4983 15 8	" "	" "	4983 15 8	375 13 7
Taxes on Arts &c.	6942 8 "	5898 8 "	" "	" "	5898 8 "	1044 " "
Tolls	8925 " "	7145 " "	1000 " "	" "	8145 " "	780 " "
Sale of Cartstands	720 " "	600 " "	80 " "	" "	680 " "	40 " "
	21947 5 3	18627 7 8	1080 " "	" "	19707 7 8	2239 13 7

Arrears.

	Balance of old demands	Arrears of previous year	Total Demand	Collected	Remitted	Written off	Total Columns.	Balance
Rates on Houses.	247 8 1	951 11 "	1177 3 1	949 5 8	- - -	- - -	949 5 8	247 13 5
Excess Collection	- - -	- - -	- - -	2 2 8	- - -	- - -	2 2 8	- - -
Taxes on Professions	1152 13 "	1271 10 8	2425 7 8	898 13 9	- - -	- - -	898 13 9	1526 9 11
Excess Collection	- - -	- - -	- - -	148	- - -	- - -	148	
Tolls	" " "	653 " "	653 " "	653 " "	" " "	" " "	653 " "	" " "
Sale of Cartstands	50 - -	" " "	50 " "	50 " "	- - -	- - -	50 " "	" " "
	1451 5 1	2876 5 8	4327 10 9	2551 3 5	" " "	" " "	2551 3 5	1776 7 4
				3 1 4			3 1 4	

Masulipatam Municipal office 1873

Masulipatam Municipal office 31st July 1873.

Thurlow

Vice President

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Enclosure in a letter
No. 1300 dated 28th August
1873, from President of the
Kistna District Municip-
alities, to the Chief
Secretary to Government,
Financial Department,
Fort Saint George.

G67/Coll/73 Dt. 31-35

Ret. 1552/73

Statement showing the sums paid and expended to ensure Good water supply to the Masulipatam Town from the year 1868-69.

In the year	Details	Annual contribution paid to the D.P.W. to Govt. for the Good water supply to the Town.	Amount paid for pumping & throwing bunds &c	Amount spent by the Municipality for clearing water supply water channel	Remarks
1868-69	Paid to the D.P.W. for baling out good water into the Town Conduits during the hot season	"	"	"	
1869-70	Paid to the Treasury Deputy Collector to the credit of D.P.W. being the contribution for water supply to the Town for the year 1869-70	1364	"	"	
1870-71	Paid to the Treasury Dy. Collector being the annual Contribution to Government for the water supply to the Town for the year ending 30th. April 1871	1364	"	"	
1871-72	Paid to the D.P.W. for pumping out good water into the Town Conduits during the hot weather	"	240	10	
1872-73	Paid to the D.P.W. for pumping out good water into the Town Conduits in the hot weather	"	192	3	
	Paid to the Treasury Deputy Collector to the credit of D.P.W. annual contribution for the good water supply to the Town for the year 1871-72	1364	"	"	
	Paid to Do Do. for the year 1872-73	1364	"	"	
1873-74	Paid to the D.P.W. for putting bunds at Akamarru and Tidal Locks to ensure Kistna Water supply to the Town	"	23 10 5	"	
	Paid to Do Do. for pumping out good water into the Town Conduits during the hot weather	"	280 5	"	
	Amount expended by the Municipality for clearing the channel and strengthening the Embankments from Aukamarru Lock to Col. Anderson's Bridge according to the Estimate passed by the D.P.W.	"	"	770	
		5456	861 8 6	770	

Masulipatam
Municipal Office
18th August 1873.

C Innes Carter
Vice President.

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Enclosure in a letter
№ 1300 dated 28th August
1873, from the President
the Kistna District
Municipalities, to the
Chief Secretary to
Government, Financial
Department, Fort Saint
George.

Fmt 1430

G.O. (Cost) No 34 35

Fmt 1602/73

Kistna District Collector's
office. Masulipatam.
28th August 1873.

№ 1300

From,

G. D. Lemaw Esquire
President of the Municipalities
Kistna District.

To, The Honorable R. A. Dalyell

Acting Chief Secretary to Government
Fort Saint George
Financial Department

Sir,

I have the honor to forward the reports adopted by the Commissioners of the Municipality of Masulipatam.

1873-75.

2. No works deserving particular notice was undertaken during the years.

3. The Kistna River water is being gradually carried by means of earthenware pipes to all parts of the Town to the great convenience of the people.

4. The more populous parts of the town are fairly lighted; and the streets are kept clean.

5. The chief difficulties are the town cesspools or receptacles in the streets for the waste water of private houses and latrines.

5 The former entail so heavy a charges on the Municipality to keep clean; and at the best of times are usually so offensive, that it has been decided to allow no more and make the people using those there are keep them clean at their own expense.

6 The step is retrograde; for, to prevent the people letting such water out of their houses is to compel them to keep it within where it may lie more mischievous still; at present, however, I do not see that there is any other course open to the Commissioners; it was found that it cost Rupees 94 a month to empty 48 cesspools and that the finances of the Municipality could not afford such an outlay.

7 Nine latrines are wanted and two are to be provided in this year; but the Municipality cannot afford the expensive kind adopted in Coimbatore.

8 There is an increase in the number of people who have been vaccinated due to the payment of a small gratuity to persons who submit to the operation.

9 The health of the town has been good.

10 In his report on the Civil Dispensary the Civil Surgeon in charge recommends a gratuity to the Apothecary for his attendance on Sepoys on Furlough. I fail to see any good grounds for such recommendation.

11. I must again bring to notice the matter of the payment made to Government on account of the good water channel that supplies the town; it is referred to in para (31) of the report. There has been a good deal of correspondence on the subject, but the final decision has been that the Municipality is to pay Rupees 1364 annually as interest on the outlay of Government in digging the channel. In addition to this the Municipality bears the charge of keeping the Channel clear.

12. Under these circumstances the Commissioners are of opinion that as Government lands are irrigated from this Channel they should be allowed to share the profits that accrue to Government; and I would go even further and say they are entitled to the full profit that accrues.

13. The 4 per cent they pay, is, as I understand, all Government intended to recover for the works and not to charge them interest and pocket whatever else was to be made out of the scheme.

4 I would therefore represent that the Municipality are entitled to a refund from Government of the Rupees 2160-15-6 that have been paid by ryots for water supplied them by Government out of the town water channel, to lands that were not irrigated before the channel was dug.

15. In regard to ordinary wet land i.e. land irrigated previous to the channel being cut it may be assumed that the channel stopped the ordinary source of supply and hence that Government were bound to replace it and did so, by the channel; and therefore I think the Municipality should make no demand of Government on that account as no increase of Revenue has been the result.

16. In regard to the future payments to be made by the Municipality I think it will be equitable if the Government will permit the water rate on all wet cultivation made since the channel was dug to be credited to the part payment of the Rupees 1364 due by the Municipality: should the amount exceed the Municipal Contribution, the difference to be credited to Government.

17. I think the cost of keeping the

Channel clear should also be borne by Government.

18. A statement showing the sums paid and expended to ensure good water supply to the Masulipatam Town is appended.

19. In conclusion I beg to add that the difference of Rupees 275 in the closing balance between the Treasury and Municipal Accounts is the amount of a cheque issued to the Executive Engineer in December 1872 but not cashed by him till the April following.

I have the honor to be, Sir,

Your most Obedient Servant

C. F. MacCarter

Assistant Collector and Vice-President, Masulipatam

Municipality for Collector and President.

⊗ As per Treasury Account 1331
Municipal " 1056
Difference 275

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Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission, Kistna District dated 28th August 1873 No. 300.

Order thereon. Cotacammund. 7 October 1873. No. 1430.

With this letter the President of the Masulipatam Municipality submits the annual report for the year 1872-73. The actuals are compared with the estimates in the annexed abstract

Results

Financial 573 Department

No. 1552

From

The President
Municipality
Masulipatam

To

The Chief Secretary
to Government
Financial Department
Fort St. George

Dated 28th August 1873
Received 30th Ditto
No. 300
Enclosures 9.

Submitting the annual report of the Municipality of Masulipatam for the year 1872-73.

Receipts	Estimates	Actuals
Balance brought forward	2000	1360
Assignments by Govt	200	178
House Tax	6300	5898
Tax on Arts &c	7500	6098
Tax on Vehicles	1000	1042
Regist. of Carts	600	566
Tolls	5500	7778
Fees	1000	1592
Fines	600	342
Endowments and Sundry Cont.s	1670	984
Contributions from Local Funds	890	890
Miscellaneous	130	1910
Advances recovd	500	"
Total	27890	28656

Charges	Estimates	Actuals
Grant I.		
New Works	7490	5259
Repairs	1600	2772
other items	1400	1398
Grant II.		
Mun.l Schools	500	237
Salary grants	1200	1031
Results grants	150	245
Cont.a to L.F. for Inspection	100	150
Miscellaneous	100	37
Grant III.		
Hospitals	3560	2336
Vaccination	200	234
Regn of births	240	180
Conservancy	6000	5497
Grant IV.		
Lighting	1000	1007
Watering & Streets	2150	402
Cost of good water supply		3108
other items		1150
Grant V		
Office	1800	1960
Miscellaneous	400	394
Refunds	"	53
Balance	"	1206
Total	27890	28656

The funded capital of the Dispensary should not be shown in Statements I and II and it has consequently been omitted from the above table. The Collections under House Tax and Profession Tax shown in Statement I do not agree with those shown in Statement IV owing apparently to the refunds having been entered in the latter under the heading "Collections" instead of "Remitted on appeal or otherwise." The arrear of Rs 104 under "Tax on Arts &c" and the current demand of Rs 6942 is very high in addition to a remission of Rs 400-8-0 on account of poverty. The Govt are glad to learn that the Commissioners have determined to adopt the auditor's suggestion of a periodical examination

91P25

examination of the long
out standing arrears with
the view of striking off
the amount which appears
irrecoverable, and taking
measures for the speedy
realization of the remain-
-der. The increase under
the carriage tax and
Tolls is satisfactory.

The total expendi-
-ture amounted to
Rs 27,450 ~~or Rs [illegible] less~~
~~excess of the receipts~~
~~of the previous year~~
~~of the balance on~~
~~hand~~ The outlay
on Public Works Rs
amounted to Rs 9429
against an estimate
of Rs 10490 the most
important item being
a sum of Rs 1271 ex-
-pended on the cons-
-truction of mine conduits
for

937 24

for the water supply.
The expenditure on educ-
-ation was consider-
-able and apparently
attended with good
results. The Govt regret
to observe the very consi-
-derable falling off in
the number of in-patients
attending the dispensary
and trust it is due to
accidental causes only.
The increase in the number
of out-patients is very
trifling compared with
that in similar insti-
-tutions elsewhere.

The President
reports that it has
been decided to allow
no more excess-profits and
though apparently ap-
-proving of the step
he describes it as re-
-trograde inasmuch

as

as it will compel the retention of waste water within private bounds and cabinets. Under the circumstances stated the step seems not only practicable but indispensable and the Govt desire that the subject determination of continuation of the specially deputed engineer may be reconsidered. It should be observed that Cross-roads must be permitted unless something better can be provided either at the expense of the Municipality or of the parties concerned.

With reference to the President's proposal that the water rate from the lands irrigated from the town channel should be credited to the part payment of the sum of Rs 1364 payable annually by the Municipality

Note

This part of the draft is submitted with diffidence as drainage is a difficult question and correspondence unbounded by examinations - still it seems better that the correspondence should be entered rather than incidentally in the letter being the statement of the Municipality under consideration.

Note

In 1869 it was decided that the Commrs should pay a lump sum of Rs 1364 on account of the water supplied & the town's channel specially constructed for the purpose & Govt - This amount was fixed at 4 per cent on the outlay on the channel after deducting the cost of a portion which was also used for irrigation purposes - It now turns out that the remaining portion is used for irrigation as well & the claim of the Municipality seems well founded - It may be objected & the fact that the Govt subsequently agreed to pay the additional expenses of annually throwing up banks which it was found necessary to erect to keep up the water supply to

Municipality for the good water supply the Government desire that a special report may be submitted on the subject after communication with the District Engineer ~~when I consider it will be borne in mind~~ ~~to the fact~~ that no such claim could be entertained as regards ~~to be considered~~ in connection with the reference to water-rate paid for land irrigated from the portion of the channel between Ankumaree and Anderson's bridge. It should also be considered how far the water rate in question is a result of the

of the annual outlay
by Govt in throwing
up banks across the
under sluices at
Bezwada.

JL

and for doing this no
increase was made to
the annual payments of
Rs 1864 - In undertaking to
clear this expense Govt does
seem to have been influenced
by the fact that the inhabitants
and cattle of the villages on the
banks would also greatly bene-
fit. - Did this benefit ex-
tend to irrigation from the low
portion of the channel? It
seems hardly likely as it
would have been stated.

JL

To
The President Mun! Commrs
Kistna District
" Public Works Department
" Revenue Department — 6
" Board of Revenue — 14
" Accountant General
" Sanitary Commissioner
" Surgeon General
Ind. Med! Department
" Director of Public Instr!
" President Local Funds
Kistna District 3

Govt 23-10-73

Govt. of {1873} Madras.

Financial

To

The Presdt. Munl. Commrs.
Kistna Distt.
Jan

Dated Dec. 7 } 1873, No. 430.
Recd.

Nos. ~~33-34~~ 34-35

Masulipatam Munp. The annual report of this Municipality for 1872-73, reviewed.