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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1389		Press Mis.-
118-119.		
Dated	20 - 8 -	1874.

34/35

Not to be folded or roughly handled

No. 118. Read the following letter from G. D. LEMAN, Esq., President of the Municipal Commissions, Kistna District, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Masulipatam, 22nd July 1874, No. 1229 :—

I have the honor to forward, herewith, the annual report on the working of the Masulipatam Municipality for 1873-74.

2. The usual statements accompany.

3. Statements I., II., and IV. having had to be corrected in some places, I submit a fair copy of the same as corrected by me.

4. The following paragraphs of the report require to be noticed.

5. In paragraph 5 (*a*) there is an omission of Rupees 26-15-4 remitted.

6. *Paragraph* 10.—The deposit of Rupees 300 should not have been included in the actual collections under *Tolls*. It is the toll-farmer's deposit for this year paid last year. A separate Statement No. III. has been prepared, in which this item appears.

7. *Paragraph* 11.—The deposit of 25 Rupees has likewise been eliminated from (*f*) 3 in Statement I. and shown in Statement III.

8. *Paragraph* 16.—In addition to the Rupees 686-12-9 referred to, an appropriation of Rupees 2,340 was made from the Dispensary Capital Account. Hence the total collections shown against "5, Endowments and Sundry Contributions" is Rupees 3,026-12-9.

9. *Paragraph* 36.—The usual payment of Rupees 1,364 for the Kistna water has not yet been made for want of funds. Steps will be taken that the remittance is made at the earliest possible opportunity.

No. 50.

Annual Report of the Masulipatam Municipality for the Year 1873-74.

The annual report of the Masulipatam Municipality for the last official year, with the Tabular Statements I. and II. in detail in the forms prescribed by Government was adopted by the Board.

2. A report by the Zillah Surgeon on the sanitation of the town and a report on the Civil Dispensary, a report from S. Nagannah Nayudu, Cash-keeper of the Collector's Office, who audited the accounts, are herein enclosed; also a statement showing the incidence of taxation required in G.O., dated 4th May 1872, No. 627.

3. The opening balance at the beginning of the year was Rupees 1,206.

Balance.	Rs.
Municipal Fund	1,106
Permanent Advance Fund with the Zillah Surgeon	100
Total ...	1,206

The receipts during the year from all sources, as detailed in the margin, amounted to Rupees 26,369-4-0, making in all Rupees 27,575-4-0 available for expenditure.

Revenues.

	RS.	A.	P.
Rates and Taxes	21,563	10	3
Fees in Schools and Training Institutions	35	5	0
Endowments and Sundry Contributions	3,026	12	9
Contribution from Local Fund.	1,000	0	0
Miscellaneous	743	8	0
Total ...	26,369	4	0
Including Balance ...	27,575	4	0

	Amount of arrears at the beginning of the year. RS.	A.	P.	Amount struck off as irrecoverable. RS.	A.	P.
In 1866-67 ...	2	11	6	2	11	6
,, 1867-68 ...	13	14	0	13	14	0
,, 1868-69 ...	7	0	0	7	0	0
,, 1869-70 ...	72	6	6	72	6	6
,, 1870-71 ...	54	11	11	54	11	11
,, 1871-72 ...	99	1	6	80	3	0
,, 1872-73 ...	375	13	7	127	10	6
Total ...	625	11	0	358	9	5

4. *Assignments and Allotments.*—Under this head no money was received from the Collector during the year under report, though Rupees 52-8-0 were received in April last—Surplus Pound Fund for the year.

5. *Rates and Taxes: (a.) House-tax.*—The House-tax demand for the year under notice was Rupees 6,825-14-8, against the Budget Estimate of Rupees 6,500. Of this, Rupees 3,707-14-4 were collected during the year, leaving a balance of Rupees 3,091-1-0 at its close. A large portion of this has been collected since. This large arrear was due to the fact that the revision of the House-tax was not complete until almost the end of the year. The bills could not be issued till it was completed.

(*b.*) Total arrear of House-tax at the commencement of the year was Rupees 625-11-0, as detailed in the margin. Of which, Rupees 202-9-11 were collected, and Rupees 358-9-5 were struck off as irrecoverable, leaving a balance of Rupees 64-7-8 to be collected in the next year (1874-75).

6. (*a.*) *Profession-tax.*—The demand of the Profession-tax for 1873-74 was Rupees 6,724, against the Budget Estimate of Rupees 6,500, of which Rupees 5,156 were collected during the year, and Rupees 250 were remitted, as the people charged were found too poor to pay. The actual collections made during the year, deducting the refunds, were Rupees 4,906, leaving a balance of Rupees 1,568 to be collected in the ensuing year. Active steps have been taken to collect as much as possible by the end of June.

	Profession-tax arrears at the beginning of the year. RS.	A.	P.	Amount struck off as irrecoverable. RS.	A.	P.
In 1866-67 ...	34	8	0	34	8	0
,, 1867-68 ...	92	5	0	92	5	0
,, 1868-69 ...	86	8	0	86	8	0
,, 1869-70 ...	225	0	0	225	0	0
,, 1870-71 ...	523	0	0	523	0	0
,, 1871-72 ...	565	4	11	565	4	11
,, 1872-73 ...	1,044	0	0	931	0	0
Total...	2,570	9	11	2,457	9	11

(*b.*).—The total arrear of Profession-tax, as particularized in the margin, was Rupees 2,570-9-11. Of this sum Rupees 113 have been collected and Rupees 2,457-9-11 struck off as irrecoverable. Many of the persons taxed in the five years from 1866 to 1872 have left the town for good, while others are bankrupt or dead; but in every case the money is irrecoverable. All arrears of 1872-73 are now irrecoverable under the High Court ruling, dated 3rd November 1873, No. 1826.

7. *Carriage-tax.*—The estimated receipt under this head was Rupees 1,000. The actual collection during the year was Rupees 1,167-12-0, against Rupees

1,041-12-0 in the previous year. This increase is due to vigilance of Inspectors in compelling vehicle owners under fear of prosecution to take out licenses.

8. *Registration of Carts.*—The number of carts registered during the year was 291; the amount collected was Rupees 582, against Rupees 564 in the previous year.

9. *Tolls.*—The tolls were sold for twelve months for Rupees 8,225, against Rupees 8,925 in the previous year. The old Contractor is said to have lost money by his bid in 1872-73, and therefore the selling price this year was less.

	RS.
Arrears of 1872-73	780
Auction price for 1873-74	8,225
Deposit for 1874-75	300
Total ...	9,305

10. The actual collection was Rupees 9,305, as shown in the margin, against the Budget Estimate of Rupees 8,000.

Cart-stand Fees.

	RS.	RS.	A.	P.
Arrears of 1872-73	40			
Fees for 1873-74	625			
Deposit for 1874-75 ...	25			
		690	0	0
Pandal Fees		26	8	0
Distraining Fees, &c.		11	12	0
Offensive Trades...		444	0	0
Harsh Music		43	0	0
Total ...		1,215	4	0

11. *Fees under different Sections of the Act.*—The estimated receipt was Rupees 1,400; the actual collection was Rupees 1,215-4, as shown in the margin.

12. The decrease of Rupees 184-12-0 is due to a reduction in the number of places where dangerous and offensive trades are carried on; also to the fact that, as the House-tax Registers were not ready till late in the year, fewer processes were taken out against house-owners.

13. The other items under this head require no special explanation.

14. *Fines.*—The estimate in the Budget was Rupees 350, and the total collection was Rupees 364-2-0, against Rupees 342-0-6 in the previous year.

15. *Fees in Schools and Training Institutions.*—The system of collecting fees in the Municipal Elementary Schools was introduced from 1st October 1873, at which time the scale was fixed at Annas 2 for the highest, and Anna 1 for the lower classes. The total income from this source was Rupees 35-5-0.

16. *Endowments and Sundry Contributions.*—The estimated receipts were Rupees 1,100, of which Rupees 686-12-9 were collected in the year. The Commissioners received Rupees 1,000 from the Masulipatam Local Fund Board as their annual contribution towards the Civil Dispensary.

17. *Miscellaneous Receipts.*—The receipt under the head of Miscellaneous was Rupees 743-8-0, against the Budget allotment of Rupees 56. This unexpected increase is due to the purchase-money of certain municipal tanks sold under Section 18 of the Act to parties who promised to fill them up.

18. *Expenditure.*—The total expenditure under all heads amounted to Rupees 27,448-8-3, as shown below:—

	RS.	A.	P.
Grant I.	11,273	5	3
,, II.	2,275	15	8
,, III.	8,798	4	8
,, IV.	2,695	13	11
,, V.	2,388	0	9
Advances and Refunds	17	0	0
Total ...	27,448	8	3

19. *Grant* I., *New Works.*—The expenditure on New Works was thus apportioned:—

	Rs.	A.	P.
Communications	1,496	8	3
Sanitary and Miscellaneous	6,516	8	11
Total ...	8,013	1	2

Communications.—Rupees 961-15-0 were spent on the main road, and Rs. 534-9-3 on the Saduck's Road. There are now 15½ miles of driveable road throughout the Municipality. Three-and-a-half miles, the new road from the Fort to Anderson's Bridge, are metalled with large stone foundation and gravelled surface. This road has been entirely paid for by the Local Fund Board. The Municipality promised a contribution of Rupees 2,000; but the loss of the professional tax has so reduced the assets that at present it is not easy to say whence the money is to come. The remainder twelve miles of road is made with a surface of swamp kunkur. There are also three miles of roadway consisting only of raised earthwork in the low lying places for the convenience of pedestrians in the wet weather.

20. *Sanitary and Miscellaneous.*—Under this head Rupees 6,516-8-11 were spent, as shown below:—

	Rs.	A.	P.
Fish Market	2,787	14	11
Construction of brick latrines at Javarpett and Arvagudan ...	322	4	4
Improvements to the Civil Dispensary Buildings and the construction of five new ones	2,339	8	11
Compensation for Godowns pulled down in Robertson s'pettah ..	100	0	0
For the extension of the good-water conduits including sign-boards connected with them	966	12	9
Total ...	6,516	8	11

21. The Commissioners have spent Rupees 2,787-14-11 in the construction of a market for the sale of fish and meat as the old market was in a most ruinous state. The work is in progress, and it will be completed in this year. The cost will be about Rupees 6,000.

22. Two more latrines have been made; but still the number is not nearly adequate for the convenience of the town's-people, or for the Commissioners to be able to prosecute all cases of nuisance committed within the limits, and persons are allowed to resort to the swamp that lies to the back of the town. As funds are available more latrines will be bulit.

23. The cases mentioned by the Civil Surgeon of nuisances committed in the parts of the town overgrown with croton plant are prosecuted when detected; but the plant spreads so, is so difficult to eradicate, and is of such quick growth that it is very difficult to keep it down, and when it once grows up, a person is quite concealed in the bushes.

24. Rupees 2,339-8-11 were spent in the construction of five new buildings in the Civil Dispensary; and in improving the existing ones, a large portion of the endowment is spent.

25. The main building was put in order with new chunam floor and was whitewashed; a new bath-room also was added.

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The Police Hospital was improved by a new roof ventilator and a new bath-room. The five new buildings were—

A contagious disease ward, a dead-house, a cottage for high-caste patients, and two latrines.

26. The Commissioners in 1871 pulled down three godowns in Robertson's pettah belonging to one Jafur Saheb, as the space they occupied was wanted for widening the roadway. In lieu of these, a fresh site has been now given to him, and he has agreed to take a compensation of Rupees 100. Rupees 966-12-9 were spent in extending the good-water conduits, a distance of 1,386 yards.

27. *Repairs.*—

	Rs.	A.	P.
Communications	1,332	2	4
Sanitary and Miscellaneous	721	7	1
Road Establishment	1,172	13	8
Contingencies	33	13	0
Total ...	3,260	4	1

Under the head of Communications Rupees 1,332-2-4 were spent for the upkeep of all the roads in the town, and Rupees 721-7-1 in putting the town conduits in order. The conduit repairs are somewhat heavy this year, as nearly 1,000 yards had to be relaid since the pipes have become choked up by the roots that found entrance into them at the joints.

28. *Grant* II.—Rupees 2,275-15-8 were spent as follow:—

	Rs.	A.	P.
Municipal Schools...	667	11	8
Salary Grants	835	12	0
Result Grants	672	8	0
For Educational Inspectorate	100	0	0
Total ...	2,275	15	8

(*a.*) *Municipal Schools.*—Rupees 667-11-8 were spent during the year under review, against Rupees 236-13-6 in last year on the two schools. This increase is owing to the entertainment of an extra master in Machavaram School, and to the expense of procuring furniture. The children in the schools are taught up to the lower standard; the attendance is ninety-five. The cost of teaching one child is Rupees 7-5-4 at the Fort, and Rupees 6-12-7 at Machavaram.

Both schools were favorably reported upon by the Inspector and the Deputy Inspector of Schools.

(*b.*) *Salary Grants.*—Rupees 835-12-0 were spent on four Salary Grant Schools. Of these the Hindu Anglo-Vernacular Branch at Inguduru exclusively devoted to the education of Mussulman boys, and that belonging to the Church Mission Society at Ramanayude pettah attended by both Hindus and Mahomedans, were closed on June 30th. The former institution was drained of all its scholars by the opening of a Government School at Inguduru in its vicinity; and for the latter no Christian headmaster was procurable. The monthly grant of Rupees 17-8-0 of Ramanna pettah School was then transferred to the Buttiah pettah Mission School newly established. There has always been another school at Buttiah pettah—a branch of the Hindu Anglo-Vernacular School—which draws a

grant of Rupees 57 a-month. The decrease in expenditure of this Rupees 196-2-7 is due to the abolition of the school at Inguduru.

(*c.*) *Result Grants.*—Under this head Rupees 672-8-0 were paid to eleven schools upon the usual certifying memoranda countersigned by the Director of Public Instruction. The expenditure in 1872-73 was but Rupees 245-8-0; there is, therefore, a large increase in the number of schools in the town where an improved method of education is adopted. The cost of education by this method is Rupees 3-12-10 a boy; and it is a matter which the Commissioners will take into consideration directly, whether the Municipal Schools had not better be converted into Result System Schools. Many more schools are in a position to claim a grant for results. The Commissioners will make the funds at their disposal go as far as possible.

	RS.	A.	P.
Dispensaries	3,326	6	9
Vaccination	238	8	0
Registration of Births and Deaths	274	12	0
Conservancy	4,958	9	11
Total ...	8,798	4	8

29. *Grant* III. is comprised of the marginally-noted sub-heads.

30. The Commissioners gave on contract the supply of diets and the perishable articles, &c., and have been informed by the officer in charge that the Contractor has done his work well. A branch dispensary was opened in July last at the Municipal Office, which is in the centre of the town, where persons can come for treatment, advice, and medicine. The number of in-patients at the hospital was twenty-seven, and of out-patients at the hospital and the dispensary was 1834 in excess of the number of the previous year—a result with which the Commissioners cannot but be satisfied.

31. *Vaccination.*—The Commissioners continued the system of paying a small fee to mothers of children who furnished lymph and to those submitted to vaccination, but the result was an increase of seventy-seven only in the number vaccinated in the year. A greater certainty that the operation will be successful, however, is attained. The increase is not 452 as the Civil Surgeon has noticed in his sanitary report. The figures he has taken for 1872-73 really belong to 1871-72, and his increase is a comparison of the results of 1871-72 with those of 1873-74.

32. *Registration of Births and Deaths.*—This duty is entrusted to two registrars receiving pay of Rupees 10 a-month, one of whom sits at Inguduru; the other, in the office. The schoolmasters at the Fort and Machavaram receive a small extra allowance for registering in those quarters. The returns are approved by the Sanitary Commissioner; but it is to be noted that the births do not reach three per cent. of the population, while the deaths are not quite two per cent.

33. *Conservancy.*—In the Commissioners' service there are ten carts and twenty-six sweepers, costing Rupees 4,113-0-5, for scavengering work and for keeping the latrines clean; the number was fourteen until July, when it was found this reduction could be managed. Two pucka latrines for females and one for males were constructed in place of old mud ones which were built soon after the Municipality was established in this town.

34. Rupees 761-14-7 were spent in partially filling a tank near Robertson's pettah and in keeping the drainage channels in working order.

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35. *Grant* IV. was expended as shown below:—

	RS.	A.	P.
1. Lighting	851	13	8
2. Market Inspectors	120	0	0
3. Watering streets, &c.	12	7	3
4. Cost of good-water supply...	1,141	11	10
5. Firing Gun	440	7	2
6. Killing Dogs	125	14	0
7. Thornhill Memorial	3	8	0
Total ...	2,695	13	11

36. *Good-water supply.*—Rupees 775 were spent in clearing good-water channel from Akumarru Lock to Colonel Anderson's Bridge. This is the first time that this channel has been cleared since it was excavated.

37. The rest was the ordinary charge of keeping reservoirs clean and pumping water in the hot weather into the town when the canals are closed.

38. *Grant* V.—This grant requires no special remark. No change was made.

(Signed) G. D. LEMAN,
President.

10*th July* 1873.

From S. NAGANNAH NAYUDU, Auditor of Accounts, to the Vice-President of the Municipal Commission, Masulipatam, dated Masulipatam, 15th June 1874.

I beg to forward my report on the audit of the Municipal accounts for the official year 1873-74.

2. I found the receipts and charges were correctly exhibited in the Statements I. and II. and supported with the necessary vouchers.

3. *Receipts.*—There was an opening balance of Rupees 1,206 at the beginning of the year. The receipts under various heads during the year, including Rupees 2,340 drawn from the Dispensary Capital Account, amounted to Rupees 26,369-4-0, against the Budget Estimate of Rupees 26,596, or Rupees 917-7-4 below the actual receipts of preceding year.

	RS.	A.	P.
Rates and Taxes	21,563	10	3*
Fees in Schools	85	5	0
Endowments, &c.	3,026	12	9
Contribution from Local Funds..	1,000	0	0
Miscellaneous	743	8	0
Total ...	26,369	4	0

* Inclusive of Rupees 325 deposited by renters.

4. *Allotments by Government.*—A small sum of Rupees 200 was estimated under this head, but no money was received within the year.

5. *Rates and Taxes: House-tax.*—The estimate under this head is Rupees 6,500, but the demand according to the revised registers amounted to Rupees 6,825-14-8, of which Rupees 3,707-14-4 were collected, and Rupees 26-15-4 were refunded. The rest is in course of collection. The balance on account of previous years, as stated in my last report, was Rupees 625-11-0; of this, Rupees 202-9-11 were collected during the year 1873-74, and Rupees 358-9-5 written off the accounts; the small balance of Rupees 64-7-8 is in course of recovery.

6. *Tax on Arts, &c.*—The demand on this account, including the balance of the preceding year, amounted to Rupees 7,768, against the Budget Estimate of Rupees 6,500. Rupees 5,019 only have been collected and Rupees 250 refunded. Steps appear to have been taken for the speedy collection of the current balance, Rupees 1,568. Rupees 931 on account of arrears for 1872-73 are said to be irrecoverable; the Commissioners intend to write off the same in the accounts. The arrears up to the end of 1871-72, amounting to Rupees 1,526-9-11, were written off in the accounts.

7. *Tax on Vehicles and Registration of Carts.*—The Budget Estimate under these heads is Rupees 1,600, and the collection during the year is Rupees 1,749-12-0.

8. *Tolls.*—The tolls were rented out this year for Rupees 8,225, the full amount, together with Rupees 780 on account of arrears for the preceding year, and Rupees 300 on account of 1874-75 were, during the year 1873-74, collected, making in all Rupees 9,305.

9. *Fees, &c.*—The item consists of the following items :—

	RS.	A.	P.
Fees on offensive Trades	444	0	0
Fees on Cart-stands	690	0	0
Fees on harsh Music and Pandals	69	8	0
Fees on Distraints, &c.	11	12	0
Total ...	1,215	4	0

10. *Fees in Schools.*—A small rate of schooling fee was introduced in the Municipal Schools from the beginning of October 1873, and Rupees 35-5-0 were collected in the two schools.

11. *Endowments, &c.*—Of the total receipts of Rupees 3,026-12-9, Rupees 2,340 were drawn from the Capital account of the dispensary, and the rest, Rupees 686-12-9, remitted by the Zillah Surgeon on account of subscriptions, &c., collected by him. For this latter sum, I find no details furnished to the Municipal Office. I would take this opportunity of suggesting that a proper account of this be kept in the Municipal Office and carefully checked, a statement of the demand, collection, and balance being monthly laid before the Commissioners.

12. *Miscellaneous.*—Rupees 743-8-0 were collected during the year on account of the following :—

	RS.	A.	P.
Sale proceeds of vacant ruined tank-sites	527	0	0
Recovery on account of compensation paid for lands originally required for town-drainages and subsequently given up	200	8	0
Other sundry items...	16	0	0
Total ...	743	8	0

13. I now proceed to review the expenditure of the year. It amounted to Rupees 27,448-8-3, and is thus distributed :—

	RS.	A.	P.
Grant I.	11,273	5	3
Grant II.	2,275	15	8
Grant III.	8,798	4	8
Grant IV.	2,695	13	11
Grant V.	2,388	0	9
Advances and Refunds	17	0	0
Total ...	27,448	8	3

14. *Grant* I.—The expenditure under this head is divided as follows :—

	RS.	A.	P.
New Works	8,013	1	2
Repairs	2,053	9	5
Establishment and Contingencies	1,206	10	8
Total ...	11,273	5	3

Under the first item two large works were undertaken by the Commissioners, *i.e.*, construction of a fish-market and improvements to Civil Dispensary ; the expenditure on these was Rupees 2,787-14-11 and Rupees 2,339-8-11, respectively.

15. *Grant* II.—Two schools were as in last year maintained this year at a cost of Rupees 667-11-8. Rupees 835-12-0 paid as Salary Grants of four schools ; one of these, viz., the Mahomedan School at Ingudur, was taken over by Government in July 1873, and another was finally closed. Rupees 672-8-0 were paid as Result Grants to two girls' schools and ten pial schools on bills passed by the Director of Public Instruction.

16. *Grant* III. is made up of the following items :—

	RS.	A.	P.
Hospitals	3,326	6	9
Vaccination	238	8	0

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	RS.	A.	P.
Registration of Births and Deaths	274	12	0
Conservancy	4,958	9	11
Total ...	8,798	4	8

In this year a branch dispensary for out-patients was opened, and the other items require no explanation.

17. *Grant* IV., *Lighting.*—Twenty-five more lamp-posts were maintained this year. Rupees 1,075-11-10 were expended for repairing good-water channels. The usual payment of Rupees 1,364 to Public Works Department for good-water supply has not been made this year for want of funds.

18. *Grant* V.—Rupees 189-5-4 were spent in employing additional establishment for the revision of House-tax, &c.

19. The balance at the close of the year is only Rupees 126-11-9, as shown below, besides the Rupees 86-14-0 still remaining in Government Savings Bank on account of Dispensary Capital Fund :—

	RS.	A.	P.
In the Treasury	76	4	8
In the Municipal Office	50	7	1
Total ...	126	11	9

20. *General State of Accounts.*—The several Registers are neatly kept ; the House-tax Registers have been revised by the Commissioners in consequence of certain irregularities discovered on the part of tax collectors. The Trade-tax Registers were carefully revised by the Commissioners and signed by them. I suggest that a similar course be followed with regard to registers of carriage-tax, carts, and miscellaneous receipts rather than being unauthenticated documents. Vouchers for payments made during the year were properly arranged according to the heads of service. Some of them I find to contain clerical mistakes, and omission in some cases of the acquittance of the parties concerned, and in others the receipt stamp. I have pointed out these errors to the Accountant. I suggest that these bills be properly examined before payment.

21. I beg to send amended Statements 1 and 2.

Sanitary Report for the Town of Masulipatam for the Year 1873-74.

The population, as shown by the returns of the Register of the Municipality, amounts to 36,188, of which 18,920 are females and 17,268 males, the females exceeding the males by 1,652.

The number of deaths registered during the year was as follows :—

Small-pox	38
Fevers	118
Bowel-complaints	8
Accidents	12
All other causes	461

2. No cases of cholera have occurred in the town during the year, but it broke out in the district in the Rapally and Bapatla Taluqs, and eighty-eight fatal cases in the former and fifty-four in the latter are reported. Thirty-eight deaths from small-pox have occurred in the town.

Vaccination is carried on by the Municipal Vaccinator who has returned 1236 cases vaccinated during the year, of which 1183 cases are returned as successful, fifty-one unsuccessful, and two re-vaccination successful. Compared with the preceding year the returns show the following results :—

Number Vaccinated.	1872-73.	1873-74.
Successful	689	1,183
Unsuccessful	87	51
Results unknown...	8	0
Re-vaccination	0	2
Total ...	784	1,236

3. The births registered during the year exceed the previous year by 130, being as follows:—

	1872-73.	1873-74.
Males	368	454
Females	346	390
Total ...	714	844

The conservancy of the town is provided for by the Municipal Commissioners. Six latrines are in use.

The dry-earth system is used and the floors tarred; McDougall's powder is also used; the staff of sweepers is employed, and the latrines are cleaned twice daily; they are generally kept clean; the night soil from the latrines is buried at a distance from the town. The latrines are not so much used by the people as they ought to be.

4. The prickly-pear and croton plant is still very abundant in all parts of the town and station. Those places where the croton plant grows thickly are much resorted to instead of the latrines. The Municipal funds are too low to employ a large number of coolies for the purpose of eradicating the overgrowth, and the number of prisoners in the jail during the year has not been sufficient to supply a gang of convicts for this work. The owners of these waste places might be made to clean away and eradicate the croton plants.

5. Good water is obtained from the Kistna Canal; five conduits have been constructed. The markets are inspected from time to time and all unwholesome articles seized and the vendors reported to the Municipal Sub-Magistrate. The new fish-market which is being built will be a great boon to the town.

MASULIPATAM,
12*th April* 1874.

(Signed) T. CROUDACE, Surgeon-Major,
Zillah Surgeon.

Financial Statement exhibiting the working of the Civil Dispensary, Masulipatam, for 1873.

In-patients 78
Out-patients... ... 3,173 } Total 3,251.

	RS.	A.	P.
Balance in hand on 1st January 1873	208	5	10
Invested up to 1st January 1873	2,426	14	0
Received during the year, viz.—			
From Government...	794	0	0
Municipality	1,971	6	10
Other sources—Rate of the Public Hospital and Compound	180	0	0
,, Interest of vested	0	0	0
,, European Donations and Subscriptions	188	8	0
,, Native Donations and Subscriptions	213	0	0
,, Sale of medicines, &c., to persons not entitled to gratuitous issue... ...	60	6	9
Total Income	6,042	9	5
Total Expenditure	5,673	11	5
In Government Savings Bank ...	368	14	0
Cash in hand	77	8	0
Balance in hand on 1st January 1874	446	6	0

	RS.	A.	P.
By Medical Officer's Salary ...	0	0	0
,, Medical Subordinate's Salary	720	0	0
,, Peon's pay defrayed by Government	72	0	0
,, Servants' Wages	594	0	0
European Medicines from Medical Stores	780	0	0
European Medicines purchased...	0	0	0
Half-yearly supplies	119	12	1
Annual ,, ...	72	12	0
Dieting Sick	829	9	4
Wines and Spirits	83	4	0
Monthly perishable articles ...	299	10	0
(Miscellaneous) Cash invested during the year	0	0	0
Other charges (to be specified in detail).			
Construction of new buildings.. Repairs and whitewashing to old buildings	2,058	0	0
Sundries	23	12	0
Service Stamps	21	0	0
Total ...	5,673	11	5

(Signed) T. CROUDACE, Surgeon-Major,
Zillah Surgeon.

Proceedings of the Madras Government, Financial Department,
20th August 1874.

Annual Abstract Return of Sick and Mortality.

	Europeans and East Indians.		Natives.	
	In-patients.	Out-patients.	In-patients.	Out-patients.
Average strength	0	0	0	0
Remained on 31st March 1873	0	0	9	25
Admitted—				
1873—April	0	3	7	121
May	0	4	11	159
June	0	12	4	235
July	0	5	3	234
August	0	13	9	406
September	0	4	7	356
October	0	0	7	284
November	1	5	9	463
December	0	2	2	397
1874—January	0	2	13	506
February	0	10	1	468
March...	0	8	6	497
Total ...	1	68	88	4,026
Total treated ...	1	68	97	4,051
Discharged	0	67	78	3,986
Died	1	1	9	0
Remaining on 31st March 1874	0	0	10	65
Average daily number of sick for the year	1½	3	10	46¾

(Signed) T. CROUDACE, Surgeon-Major,
Zillah Surgeon.

Annual Report of Civil Dispensary, Masulipatam, for the Year 1873.

The weather during the past year was unusual. The early months were much the same as the previous year; but the hot season was prolonged by the deficiency of rain during the south-west monsoon.

The highest reading of the thermometer, 109—3 in the shade, was in April, the lowest 58-2 in January; the mean temperature 83-9.

The south-west monsoon commenced about the 27th June. The north-east monsoon 2nd October, but very little heavy rain fell till after the north-east monsoon set in and the total rain-fall amounted to only 29·44 inches, being 20·45 less than the previous year and 10·56 less than 1871.

Sanitary works are carried out by the Municipal Commissioners as far as their funds will suffice. The six public latrines mentioned in last year's report are kept clean, but still they are not used by the majority of the people whose residences are near them; they prefer, as stated in last year's report, to resort to the vacant spaces near their houses, which are still covered with a thick growth of the croton plant; the Municipal Commissioners have not been able to eradicate this, as the number of the prisoners in the jail has been insufficient to supply a working gang for out-door labor.

under endowments, and the falling off in the opening balance is owing to the appropriation from the funded capital of the Dispensary having been correctly transferred by the President from the latter to the former head. The other items of receipt call for no remark in detail.

3. The expenditure on New Works fell short of the estimate by Rupees 1,297, owing apparently to want of funds. The actual expenditure was Rupees 8,013, of which Rupees 2,788 went towards the erection of the new fish and meat market which is to be completed in the current year, and Rupees 2,339 were spent (from Endowment Funds) on improvements to the Civil Dispensary buildings. The expenditure on education fell short of the estimate by Rupees 524, but exceeded the expenditure in the previous year by Rupees 576. The cost of educating each boy at the Municipal schools is high, being Rupees 7-5-4 at one, and Rupees 6-12-7 at the other.

4. The reported increase in the attendance at the Dispensary is satisfactory as the year does not appear to have been unusually unhealthy. It is observed that though cholera was prevalent in the district it did not enter municipal limits. For an outlay of Rupees 239 on vaccination, 1236 operations were performed at an average cost of Rupee 0-3-1, the high rate being owing to the practice of allowing a small fee for each child vaccinated.

5. The allotments for conservancy and on the other objects of the Act appear to have been satisfactorily utilized. It is observed that no allusion to the difficult cesspool question is made in either the Municipal or Sanitary report.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

Govt. of 1874 Madras.

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSION,
Masulipatam,
&c., &c., &c.

Dated August, 20*th*.

Recd. *Encl.*

G.O., 20*th August* 1874, *No.* 1389.

AUGUST.
Nos. 118-119.

Masulipatam Municipality—Orders passed on the annual report of the working of this Municipality for 1873-74.

17

10th July 1874

No. 50

Annual Report of the
Masulipatam Municipality for
the year 1873-74.

1. The annual Report of the Masulipatam Municipality for the last official year with the tabular Statements I to VII in details in the forms prescribed by Government was adopted by the Board.

2 A Report by the Zillah Surgeon on the sanitation of the Town and a report on the Civil Dispensary, a report from S. Nagannah Nayudu, Cash Keeper of the Collector's Office, who audited the accounts, are herein enclosed; also a Statement showing the incidence of taxation required in G.O. dated 4th May 1872 No. 627.

The

Balance

	Rs	A.	P
Municipal Fund	1106	—	—
Permanent Advance Fund with the Zillah Surgeon	100	—	—
	1206	—	—

Revenues.

Rates and Taxes	Rs. 21563	10	3
Fees in Schools and training institutions	33	5	—
Endowments & Sundry Contributions	3026	12	9
Contribution from Local Fund	1000	—	—
Miscellaneous	743	8	—
Total Rupees	26369	4	—
Including Balance	27575	4	—

3 The opening balance at the beginning of the year was Rs. 1206—

The receipts during the year from all sources as detailed in the margin amounted to Rs. 26369-4— making in all Rs. 27575-4— available for expenditure.

4 Assignments & Allotments

Under this head no money was received from the Collector during the year under report. though Rs. 52-8— were received in April last. Surplus Pound Fund for the year.

Rates & Taxes

House-tax . . 5 (a) The House tax demand for the year under notice was Rs. 6823. 14. 8 against the Budget Estimate of Rs. 6500 — . Of this Rs. 3707. 14. 4 were collected during the year leaving a balance of Rs. 3091 — . at its close. A large portion of this has been collected since. This large arrear was due to the fact that the revision of the House Tax was not Complete until it was almost the end of the year. The bills could not be issued till it was completed.

	Amount of arrears at the beginning of the year	Amount struck off as irrecoverable
In 1866.67	Rs. 2 . 11 . 6	2 . 11 . 6
1867.68	" 13 . 14 . "	13 . 14 . "
1868.69	" 7 . " . "	7 . " . "
1869.70	" 72 . 6 . 6	72 . 6 . 6
1870.71	" 54 . 11 . 11	54 . 11 . 11
1871.72	" 99 . 1 . 6	80 . 3 —
1872.73	" 375 . 13 . 7	127 . 10 . 6
	625 . 11 —	358 . 9 . 5

Profession taxe.

6 (a) The Demand of the Profession taxe for 1873-74 was Rs. 6724 — against the Budget Estimate of Rs. 6500 — of which Rs. 5156 — were collected during the year, and Rs. 250 — were remitted as the people charged were found too poor to pay. The actual collections made during the year deducting the refunds, were Rs. 4906 — leaving a balance of Rs. 1568 — to be collected in the ensuing year. Active steps have been taken to collect as much as possible

(b) Total arrear of House taxe at the commencement of the year was Rs. 625 . 11 — as detailed in the margin: Of which Rs. 202. 9. 11 were collected and Rs. 358. 9. 5 were struck off as irrecoverable, leaving a balance of Rs. 64. 7. 8 to be collected in the next year (1874.75).

possible by the end of June.

	Profession Tax arrears at the beginning of the year.	Amount struck off as irrecoverable.
In 1866-67	Rs. 34-8--	34-8--
1867-68	" 92-5--	92-5--
1868-69	" 86-8--	86-8--
1869-70	" 225--	225--
1870-71	" 523--	523--
1871-72	" 565-4-11	565-4-11
1872-73	" 1044--	931--
	2570-9-11	2457-9-11

(b) The total arrear of Profession tax as particularized in the margin was Rs. 2570-9-11. Of this sum Rs. 113 have been Collected and Rs. 2457-9-11 struck off as irrecoverable. Many of the persons taxed in the 5 years from 1866 to 1872 have left the Town for good, while others are bankrupt or dead; but in every case the money is irrecoverable. All arrears of 1872-73 are now irrecoverable under the High Court Ruling dated 3rd November 1873. Rs. 1826.

7. The estimated receipt under this head was Rs. 1000--. The actual collection during the year was Rs. 1167-12-- against Rs. 1041-12-- in previous year. This increase is due to vigilance of Inspectors in Compelling vehicle-owners under fear of prosecution to take out licenses.

The

Carriage tax

Sanction for levy was received in time & period of the first six months of the official year. The levy cannot be reported under a ruling 8/28th April 1873 but it is not known what the Ruling required to be recorded. It is immaterial however as the proceeds will be credited

Registration of Carts.

8. The number of Carts registered during the year was 291, the amount Collected was Rs. 582-- against Rs. 564-- in the previous year.

Tolls

9. The tolls were sold for 12 months for Rs. 8225-- against Rs. 8925-- in the previous year. The old Contractor is said to have lost money by his bid in 1872-73 and therefore the selling price this year was less.

10 The actual collection was Rs. 9305-- as shown in the margin against the Budget Estimate of Rs. 8000--

Arrears of 1872-73		Rs. 780--
Auction price for 1873-74		" 8225--
Deposit for 1874-75		" 300--
		9305--

Fees under different Sections of the Act

Cart stand fees.

Arrears of 1872-73. Rs. 40--		
Fees for 1873-74 " 625--		
Deposit for 1874-75 " 25--	"	690--
Penal fees		26-8--
Distraining fees		11-12--
Offensive trades		444--
Harsh Musics		43--
		1215-4--

11 The estimated receipt was Rs. 1400--; the actual Collection was Rs. 1215-4-- as shown in the margin.

12. The decrease of Rs. 184-12-- is due to a reduction in the number of places where dangerous and offensive trades are carried on; also to the fact that as the House

taxes

The supply of drinking water for the town is still obtained from the large reservoir in the centre of the town (Robertson's square) which is filled from the Kistna canal and conduits convey the water to other reservoirs and wells in the streets and to the houses of those who wish to have the water brought to their premises (paying for the expense of the extra works).

Five conduits have been completed, of which two are for Pariah villages.

The markets are inspected from time to time and all unwholesome meat, fruit, vegetables, &c., are given to the Police and the vendors fined. A new fish-market is being built which will be a great boon to the town.

No proper drainage can be effected in consequence of the low level of the town, but all public arrangements are made by the Municipality to carry off the surface water which lies during and after the rainy season.

The register of births and deaths shows the number of births 854, of which 450 were males and 404 were females. From small-pox twenty males and eleven females died, and 103 deaths occurred from fever, fifty-three males and fifty females, showing four deaths in excess of the previous year from small-pox, and forty-nine more from fever than in the previous year.

There has been no epidemic of cholera in the town during the year, but it has prevailed in the district, in the Rapally and Bapatla Taluqs. In the former taluq eighty-eight cases and fifty-four deaths; in the villages Sandole and Totapalli, in Bapatla Taluq, fifty-six cases and forty-one deaths.

These latter cases are reported to have occurred in the town of Bapatla and its suburbs, Ipuripalem, Parchar, Chinaganjam, Nayampettah, and Ganapavaram, all in Bapatla Taluq.

The number of cases treated during the year is 3135 being an increase of 973 over the number treated in 1872:—

Years.	Natives.		Christians.	
	Admissions.		Admissions.	
	In-patients.	Out-patients.	In-patients.	Out-patients.
1872	65	2,064	...	84
1873	77	3,111	1	62
	Increase. 12	Increase. 1,047	Increase. 1	Decrease. 12

On the 16th July a Branch Dispensary was opened in a central situation in the town and from that date to the end of the year 1375 out-patients were treated. This number is included in the above 3135 treated at the dispensary. The diseases most prevalent were fever, rheumatism, chest, and bowel affections, anæmia, itch, and other cutaneous diseases. There were nine fatal cases during the year. The sum received from the Municipality was Rupees 1,191-6-10, and from subscriptions and sale of medicines Rupees 641-14-9.

During the last few months the following buildings have been commenced and are nearly completed:—A contagious diseases ward, a building for accommodation of caste-patients, a latrine for females, and a dead-house for the dispensary.

The meteorological observatory still works well.

Vaccination is practised in the town by the vaccinator employed by the Municipality. During the year 1873, 1277 cases have been operated on, of which 1208 were successful including one case of re-vaccination. The Municipality pay 2 Annas for each child—one when it is vaccinated, and the other when the child is brought to have lymph taken from the arm; unless this sum is given the vaccinator has difficulty in getting people to take their children to be vaccinated, and for this reason the medical subordinates of the dispensary are unable to procure cases. First-class

Proceedings of the Madras Government, Financial Department,
20th August 1874.

Hospital Assistant W. Venkatasawmy Naidu continues to give satisfaction. He is zealous and attentive, and people place much confidence in him, and frequently call him in to attend their families.

Masulipatam,
1st *January* 1874.

(Signed) T. CROUDACE, Surgeon-Major,
Zillah Surgeon.

No. 119. Order thereon, 20th August 1874, No. 1389.

The estimated and actual receipts and expenditure of the Masulipatam Municipality for the year 1873-74 are shown below:—

Receipts.	Estimate, 1873-74.	Actuals.
	Rs.	Rs.
Balance brought forward ...	4,204	1,206
Assignment by Government	200	...
Tax on Arts, &c.	6,500	5,019
Rate on Houses, &c.	6,500	3,910
Tax on Vehicles...	1,000	1,168
Registration of Carts... ...	600	582
Tolls	8,000	9,005
Fees	1,400	1,190
Fines	350	364
Endowments, &c...	1,100	3,027
Contributions from Local Funds	890	1,000
Miscellaneous	56	779
Advances recovered		325
Total ...	30,800	27,575

Charges.	Estimate, 1873-74.	Actuals.
Grant I.	Rs.	Rs.
New Works—		
Communications ...	9,310	1,496
Sanitary and Miscellaneous.		6,517
Repairs—		
Communications	1,500	1,332
Sanitary and Miscellaneous...		721
Other Items	1,300	1,207
Grant II.—		
Municipal Schools	600	668
Salary Grants	1,420	836
Results Grants...	600	672
Other Items	180	100
Grant III.—		
Hospitals	3,400	3,326
Vaccination	300	239
Registration of Births and Deaths	250	275
Conservancy	6,350	4,959
Grant IV.—		
Lighting	1,000	852
Markets	2,200	120
Other Miscellaneous purposes		1,723
Grant V.—		
Office	2,035	2,167
Miscellaneous	355	221
Advances, &c.		17
Balance		127
Total ...	30,800	27,575

2. The total receipts amounted to Rupees 27,575 against an estimate of Rupees 30,800, the falling off being chiefly in the receipts from the tax on houses, &c., which is explained by the fact that the collection was delayed by the revision of the assessment. The cause of the delay in the revision is not explained, but it is stated that a large portion of the arrears have been collected. The increase

tax Registers were not ready till late in the year, fewer processes were taken out against House owners.

13 The other items under this head require no special explanation.

Fees

14 The estimate in the Budget was Rs. 350 -- and the total Collection was Rs. 364.2.- against Rs. 342 -- 6 in the previous year.

Fees in Schools & training Institutions

15. The System of collecting fees in the Municipal Elementary Schools was introduced from 1st October 1893, at which time the scale was fixed at Annas 2 for the highest, and Anna 1 for the lower classes. The total income from this source was Rs. 35 - 5 --

Endowments & Sundry Contributions

16. The estimated receipts were Rs. 1100 -- --, of which Rs. 686.12.9 were collected in the year. The Commissioners received Rs. 1000 -- from the Masulipatam Local Fund Board as their annual Contribution towards the Civil Dispensary.

The

Miscellaneous Receipts.

17. The receipt under the head of Miscellaneous was Rs. 743.8 -- against the Budget allotment of Rs. 56 -- -- This unexpected increase is due to the purchase money of certain Municipal Tanks sold under Sec. 18 of the Act to parties who promised to fill them up.

Expenditure

18 The total expenditure under all heads amounted to Rs. 27.448.8.3 as shown below :-

Grant I.	Rs.	11273.5.3
Grant II.	"	2275.15.8
Grant III.	"	8798.4.8
Grant IV.	"	2.695.13.11
Grant V.	"	2388 -- 9
Advances & refunds	"	17. " --
	"	27.448.8.3

New Works.

19 The Expenditure on new Works was thus apportioned :-

Communications	Rs.	1496.8.3
Sanitary & Miscellaneous	"	6.516.8.11
	"	8.013.1.2

Communications

Rs. 961.15 -- were spent on the main Road & Rs. 534.9.3. on the Sadaiki Road. There are

now

now 15 1/2 Miles of driveable road throughout the Municipality. Three and a half Miles, the new road from the Fort to Anderson's Bridge are metalled with large stone formation & gravelled surface. This road has been entirely paid for by the Local Fund Board. The Municipality promised a Contribution of Rs. 2000 -.-.; but the loss of the Professional Tax. has so reduced the assets that at present it is not easy to say whence the money is to come. The remainder 12 Miles of road is made with a surface of swamp Kunker. There are also 3 Miles of roadway consisting only of raised earthwork in the lowlying places for the Convenience of pedestrians in the wet weather.

Sanitary & Miscellaneous

20 Under this head Rs. 6,516. 8. 11 were spent as shown below :-

Fish market . . .	Rs. 2787. 14. 11
Construction of Brick Latrines at Jowarfett & Arvaqueden.	" 322. 1. 4
Carried forward	" 3110. 3. 3

Brought forward	Rs. 3110. 3. 3
Improvements to the Civil Dispensary Buildings & the Construction of 5 new ones	" 2339. 8. 11
Compensation for Godowns pulled down in Robertsonpett	100 . " . .
For the extension of the Good water Conduits including sign. Boards connected with them.	966. 12. 9
Rs.	6,516. 8. 11

21 The Commissioners have spent Rs. 2787. 14. 11 in the Construction of a market for the sale of Fish and meat as the old market was in a most ruinous state. The work is in progress, and it will be completed in this year: the cost will be about Rs. 6,000 " .

22 Two more latrines have been made; but still the number is not nearly adequate for the conveniences of the Town's people or for the Commissioners to be able to prosecute all cases of nuisances committed within the limits, and persons are allowed to resort to the swamps that lies the back of the Town: as funds are available, more latrines will be built.

The

23. The cases mentioned by the Civil Surgeon of nuisances committed in the parts of the Town overgrown with Croton plant are prosecuted when detected; but the plant spreads so is so difficult to eradicate and is of such quick growth that it is very difficult to keep it down, and when it once grows up a person is quite concealed in the bushes.

24 Rupees 2,339.8.11 were spent in the construction of 5 new buildings in the Civil Dispensary, and in improving the existing ones. A large portion of the endowment is spent.

25 The main building was put in order with new chunam floor and was white washed: a new bath-room also was added.

The Police Hospital was improved by a new roof ventilator and a new bath-room: the five new buildings were:—

A contagious disease ward a dead House a cottage for high caste patients and two latrines.

26 The Commissioners in 1871 pulled down 3 Godowns in Robertsonspetta belonging to one Jafer Saheb, as the space they occupied was wanted for widening the roadway: in lieu of these, a fresh site has been now given to him and he has agreed to take a compensation of Rs. 100 —— Rs. 966.12.9 were spent in extending the good water conduits a distance of 1386 yards.

Repairs

27 Communications Rs. 1,332.2.4
Sanitary and miscellaneous " 721.7.1
Road Establishment " 1172.13.8
Contingencies ... " 33.13. "
Rs. 3260.4.1

Under the head of Communications Rs. 1332.2.4 were spent for the upkeep of all the Roads in the Town and Rs. 721.7.1 in putting the Town

Conduits

Condmits in order. The Condmit repairs are somewhat heavy this year as nearly 1,000 yards had to be relaid since the pipes have become clogged up by the roots that found entrance into them at the joints.—

Grant II

28 Rs. 2275.15.8 were spent as follows:—

Municipal Schools ...	Rs. 667.11.8
Salary Grants ...	" 835.12.—
Result Grants ...	" 672.8.—
For educational Inspectorate.	" 100.—
	2275.15.8

Municipal Schools.

(a) Rs. 667.11.8 were spent during the year under review against Rs. 236.13.6 in last year on the Two Schools. This increase is owing to the entertainment of an extra master in Puchavaram school, and to the expense of procuring furniture. The children in the schools are taught upto the lower standard, the attendance is 95. The cost ..... of teaching one child is Rs. 7.5.4 at the Fort and Rs. 6.12.7 at Puchavaram.

Both schools were favorably reported upon by the Inspector and the Deputy Inspector of Schools.

Salary Grants

(b) Rs. 835.12.— were spent on 4 Salary Grant Schools. Of these the Hindu Anglo Vernacular Branch at Ingudurai exclusively devoted to the education of Mussalman boys and that belonging to the Church Mission Society at Ramanayudupettah — attended by both Hindus and Mahamedans were closed on June 30th. The former institution was drained of all its Scholars by the opening of a Government school at Ingudurai in its vicinity; and for the latter, no christian head master was procurable. The monthly grant of Rs. 17.8.— of Ramanna pettah school was then transferred to the Buttichpettah Mission School newly established. There has

has always been another school at Buttenhettah a branch of the Hindu Anglo Vernacular school, which draws a grant of Rs. 57-- a month. The decrease in expenditure of thus Rs. 196 . 2 . 7 is due to the abolition of the school at Ingoduwa

Result Grants

(c) Under this head Rs. 672 . 8 . -- were paid to 11 schools upon the usual certifying memoranda countersigned by the Director of Public Instruction. The expenditure in 1872-73 was but Rs. 245 . 8 -- there is therefore a large increase in the number of schools in the Town where an improved method of education is adopted. The cost of education by this method is Rs. 3 . 12 . 10. a boy, and it is a matter which the Commissioners will take into consideration directly whether the Municipal schools had not better be converted into Result system schools. Many more schools are in a position to claim a grant for Results. The Commissioners will make the funds at their disposal go as far as possible.

Grant III

Dispensaries	Rs 3326 . 6 . 9
Vaccination	238 . 8 . --
Registration of Births and Deaths	274 . 12 . --
Conservancy	4958 . 9 . 11
	Rs. 8798 . 4 . 8

2g Is comprised of the marginally noted subheads.

30 . The Commissioners gave on contract the supply of diets & the perishable articles &c and have been informed by the Officer in charge that the Contractor has done his work well . A branch Dispensary was opened in July last at the Municipal Office, which is in the centre of the Town, where persons can come for treatment, advice and medicine . The number of Inpatients at the Hospital was 27 and of outpatients at the Hospital and the Dispensary was 1834 in excess of the number of the previous year: a result with which the Commissioners cannot but be satisfied .

Vaccination

31 . The Commissioners continued the system of paying a small fee to mothers of children who furnished lymph and to those

those submitted to vaccination, but the result was an increase of 77 only in the number of vaccinated in the year. A greater certainty that the operation will be successful, however, is attained. The increase is not 462, as the Civil Surgeon has noted in his sanitary Report. The figures he has taken for 1872-73 really belong to 1871-72 and his increase is a comparison of the results of 1871-72 with those of 1873-74.

Registration of Births and Deaths.

32 This duty is entrusted to two Registrars receiving pay of Rs. 10- a month, one of whom sits at Ingoorum; the other, in the office. The School masters at the Fort and Machaderam receive a small extra allowance for registering in those quarters. The returns are approved by the Sanitary Commissioner; but it is to be noted that the births do not reach 3 per

per cent of the population while the Deaths are not quite 2 per cent.

roervaney

33. In the Commissioners' Series there are 10 Carts and 26 Sweepers costing Rs. 4,113-0-5 for scavengering work and for keeping the latrines clean; the number was 14 until July: when it was found this reduction could be managed. 2 Pakka latrines for females and 1 for males were constructed in place of old mud ones which were built soon after the Municipality was established in this Town.

34 Rs. 761.14.7 were spent in partially filling a tank near Robertsonispettah and in keeping the drainage channels in working order.

Grant IV.

Grant IV

35. was expended as shown below :—

1	Lighting	Rs 851 . 13 . 8
2	Market Inspectors	" 120 . —
3	Watering Streets &c.	12 . 7 . 3
4	Cost of good water supply	1141 . 11 . 10
5	Firing Guns	440 . 7 . 2
6	Killing Dogs	125 . 14 —
7	Thornhill Memorial	3 . 8 —
		2695 . 13 . 11

Good water Supply

36. Rs 775 — — were spent in clearing good water channel from Akuwarre Lock to Colonel Anderson's Bridge. This is the first time that this channel has been cleared since it was excavated.

37 The rest was the ordinary charge of keeping reservoirs clean and pumping water in the hot weather into the Town, when the canals are closed.

Grant V

38. This Grant requires no special remark: no change was made.

H W Cannon
President.

Kistna District
Collector's office.
Masulipatam.
22d July 1874.

No 1229

Dupl. 29th

From,
G. D. Lewan Esquire, President of the
Municipalities, Kistna District

To
The Honorable D. F. Carmichael
acting Chief Secretary to Govern-
ment, Financial Department

Octacamund.

Sir

I have the honor to forward here-
with the annual report on the working 1873-74
of the Masulipatam municipality for
2. The usual statements accom-
pany.
3 Statements I, II & III having
had to be corrected in some places,
I submit a fair copy of the same
as

Endorsement in a letter from
the President of the Kistna
District Municipalities,
to the Acting Chief
Secretary to Government,
Financial Department,
dated 22d July 1874, No 1229.

Annual report of the
Municipalities
Masulipatam Municipality
for the year 1873-74.

Rd 27th Oct 1874.
Recorded

as corrected by me.

4. The following paras of the report require to be noticed:—

5. In para 5(a) there is an omission of Rs 26-15-4 remitted.

6. Para 6:— The deposit of Rs. 300 should not have been included in the actual collections under tolls. It is the toll-farmer's deposit for this year paid last year. A separate statement No. III has been prepared, in which this item appears.

7. Para 11. The deposit of 25 Rs. has likewise been eliminated from

from 1/3 in statement I and shown in statement III.

8. Para 16. In addition to the Rs 686-12-9 referred to, an appropriation of Rs. 2,340 was made from the Dispensary capital account. Hence the total collections shown against "5 endowments and sundry contributions" is Rs. 3026-12-9.

9. Para 36. The usual payment of Rs. 1364 for the Kistna water has not yet been made for want of funds. Steps will be taken that the remittance is made at the earliest possible opportunity.

I have the honor to be
Sir
Your most obt. Servt.

J. W. Newman
President.

Compared.
WMH

Statement III. Municipality of Masulipatam.

Abstract of Deposits Account for the year 1873-74.

	Rs	A	P
Balance brought forward	"	"	"
Deposits by Appellants	"	"	"
D° by Renters	300	"	"
D° by Contractors	"	"	"
D° as security by Municipal Servants	"	"	"
Deposited for the execution of work for which private parties are liable	"	"	"
Deposits under Sec. 55-76-79-122-143-149 or bye laws	25	"	"
Total	325	"	"

	Rs	A	P
Credited to Municipal Funds	"	"	"
Returned to Appellants	"	"	"
D° to Renters	"	"	"
D° to Contractors	"	"	"
D° to Municipal Servants	"	"	"
Work done	"	"	"
Returned to parties	"	"	"
Paid to claimants	"	"	"
Advance to Municipal Servants for distraints	5	"	"
Balance	320	"	"
Total	325	"	"

Kistna District
Collector's office
Masulipatam.
22d July 1874.

President M.C.

Head 2 June/73 Rec 1-2.
" 7 Oct/73 - 34-35.
" 28 April/74 - 290-294.
" 6 Jan/74 - 28-29.
" 3 July/74 - 3-4.
" 26 " - 197-198.
" 30 March/74 - 260-261.

No 776

No 118.

Head 1874 Department
Rec 20 Aug 1874

From

The President
Municipal Commissioners
Kistna District

To

The Acting Chief Secretary
to Government
Financial Department
Ootacamund

Dated 22d July 1874.
Received 5 August 1874.
No 1229
No 1660 Enclosures 8 (1)

Forwarding the annual report on the working of the Masulipatam Municipality for 1873-74.

Enclosure in a letter from
the Special Asst. to the Collr.
District Municipalities,
to the Acting Chief
Secretary to Govt.
Financial Department,
dated 22nd July 1874 No 1229.

Statement III.

Recd. 24th Aug. 1874 No 1118

Statement IV. Municipality of Masulipatam

Demand Collection and Balance Statement for the year 1873-74.

Current.

	Demand assessed.	Collected.	Remitted on Appeal or otherwise.	Written off as irrecoverable	Total Columns 2-3-4/	Balance.
	1	2	3	4	5	6.
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
Rates on Houses &c	6825 14	3707 14 4	26 15 4	- - -	3734 13 8	3091 1 -
Tax on Arts &c	6724 - -	4906 - -	250 - -	- - -	5156 - -	1568 - -
Tolls.	8225 - -	8225 - -	- - -	- - -	8225 - -	- - -
	21774 14	16838 14 4	276 15 4	- - -	17115 13 8	4659 1 -

Arrear.

	1 Balance of old demand	2 Arrear of previous year.	3 Total Demand	4 Collected	5 Remitted	6 Written off.	7 Total Columns 4-5-6/	8 Balance.
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
Rates on Houses &c	249 13 5	375 13 7	625 11 -	202 9 11	- - -	- - -	358 9 5	561 3 4
Tax on Arts &c	1526 9 11	1044 - -	2570 9 11	113 - -	- - -	- - -	2457 9 11	2570 9 11
Tolls.	- - -	780 - -	780 - -	780 - -	- - -	- - -	780 - -	- - -
	1776 7 4	2199 13 7	3976 4 11	1095 9 11	- - -	- - -	2816 3 4	3911 13 3

64 7 8.

64 7 8.

Kistna District
Collector's office.
Masulipatam
22nd July 1874.

Collector

Enclosure in a letter from
the President of the Kistna
District Municipality,
to the Acting Chief Secretary
to Government, Financial
Department, dated 22nd July
1874, No 1229.

Statement IV.

Rec'd 30th July 74
Rec'd 31st July 74

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Masulipatam for the Official year 1873-74.

	1873-74. Details of minor heads.	Total of major heads.	Total.	Budget Estimate.
	Rs A P	Rs A P	Rs A P	Rs
1. Balance brought forward.				
(a) Municipal Fund.	1206 - -			2000
(b) Endowments, Hospital.	" - -	1206 " "	1206 "	2204.
2. Assignments & allotments by Govt.				
(a) Surplus Pound Fund.	" " "			200
(b) Ferry Rent.	" " "			"
(c) Fishery Rent.	" " "	" " "		
3. Rates & Taxes &c	Arrears. Current.			
(a) Tax on Arts &c Sec. 57.	113 " " 4906 " "	5019 " "		6500.
(b) Rates on Houses &c Sec. 40.	202 9 11 3707 14 4.	3910 8 3		6500.
(c) Tax on Vehicles Sec. 63.	" " " 1167 12 "	1167 12 "		1000.
(d) Registration of Carts Sec. 73.	" " " 582 " "	582 " "		600.
(e) Tolls Sec. 77.	780 " " 8225 " "	9005 " "		8000.
(f) Fees (Sec. 106-123-125-130-131-136, Byelaws and Schedule A).	40 " " 1150 4 "	1190 4 "		1400.
(g) Magisterial Fines Sec. 17.	" " " 364 2 "	364 2 "		350.
	1135 9 11 20103 " 4.		21238 10 3.	
4. Fees in Schools and training Institutions		" " "	35 5 "	
Carried forward		" " "	21273 15 3	1206 " " 28754

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Masulipatam for the Official year 1873-74.

	1873-74. Details of minor heads.	1873-74. Totals of major heads.	Total	Budget Estimates
Brought forward		21273.153	1206 " "	28754.
5. Endowments & Sundry Contributions.				
(a). Hospital	3026 12 9			1100-
(b). Choultries	" " "			"
(c). Educational	" " "			"
(d). Miscellaneous.	" " "			"
		3026 12 9		"
6. Contributions from Local Funds.				
Public Works.				
(a). Communications	" " "			"
(b) School Buildings.	" " "			"
Educational.				
Training Schools.	" " "			"
Miscellaneous.				
Hospital	1000 " "			890
		1000 " "		
7. Miscellaneous.				
(a) Rent of Municipal Markets.	" " "			"
(b). Rent and Fees in Mupl Slaughter Houses.	" " "			"
(c). Sale of Sweepings See 98.	" " "			"
(d) Private Scavengering	" " "			"
(e). Sale of Materials, Tools & plants.	" " "			"
(f). Avenues	1 5 "			"
(g). Miscellaneous.	7423 "			56
		7438 "		
Carried forward		26044 "	1206 " "	30800

Statement I Revenues and Receipts of the Municipal Fund No. 49
(Concluded.)

	1873-74. Details of minor heads.	1873-74. Totals of major heads.	Total	Budget Estimates
Brought forward		26044 "	1206 " "	30800.
8. Advances Recovered.				
(a). From Contractor	" " "			"
(b). From Private Parties	" " "			"
(c). From Renters.	300 " "			"
(d). Deposits under Byelaws.	25 " "			"
		325 " "		
			26369 4 "	
Grand Total			27575 4 "	30800.

Vide Statement I.

1. Houses and lands rates are levied at 7½ per Cent.
2. Tax on Vehicles &c are levied at the Maximum Schedule rates.
3. Carts are Registered at the Maximum rates at Rs 2 each.
4. Tolls are levied at half maximum rates.
5. License fees are at the rates sanctioned in G.O. dated 17th June 1868 No. 830.

Statement I. Expenditure from the Municipal Funds from the Town of Masulipatam for the Official Year 1873-74. 57

Name of Institution	1 Hospitals and Dispensaries	2 Charities	3 Educational	4 Miscellaneous	5	6	7	8	9	10	11	12	13
					Amount of Funded Capital	Balances.	Interest or produce of land.	Appropriation from capital for expenditure.	Contributions and Donations of all kinds.	Sale of Medicines or Sundry property.	Total Columns 3—7.	Current charges Statement II.	Expenditure for Public Works.	Total charges.	Balances.
1	2426-14-0	"	"	"	"	"	2340	1086-12-9	"	"	4026-12-9	3326-6-9	2448-10-11	5775-2-8	
2	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
3	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
	2426-14-0	"	"	"	"	"	2340	1086-12-9	"	"	4026-12-9	3326-6-9	2448-10-11	5775-2-8	

*Municipal Fund Rs 1086-12-9
Private Contribution Rs 1086-12-9

Details of minor heads.	Totals of major heads.	Total	Budget Estimates
		Rs A P Rs A P Rs A P	Rs
Grant I. Public Works.			
1. New Works.			4710
(a). Communications	1496 8 3.		"
(b). Educational	" "		4600.
(c). Sanitary & Miscellaneous.	6516. 8 11	8013 1 2	
2. Repairs			800
(a). Communications	1332 2 4.		"
(b). Educational	" "		700.
(c). Sanitary & Miscellaneous	721 7 1	2053 9 5	
3. Establishments		" " " 1172 13 8	1188.
4. Tools Plants and Contingencies		" " " 33 13 "	112.
5. Contributions to Local Funds.			
(a) for		" " "	
(b) for		" " " " " " 11273 5 3	
Total Grant I.		11273 5 3	12110.
Grant II. Education			
1. Training Schools.			"
(a) Establishments		" " "	
(b). Contingencies		" " " " " "	
2. Municipal Schools.			408
(a) Establishments	241 6 8		192.
(b). Contingencies	226 5 "	667 11 8	1420.
3. Salary Grants		" " 835 12 "	600
4. Result Grants		" " " 672 8 "	150.
5. Contribution to Local Funds for Educational Inspectorate.		" " " 100 " "	30.
6. Miscellaneous		" " " " " " 2275 15 8	
Total Grant II.		2275 15 8	2800.

Statement II. Expenditure from the Municipal Fund &c.
/Continued/.

	1873-74 Details of minor heads.	1873-74 Totals of major heads.	1873-74 Total.	Budget Estimate
Grant III Sanitation & Medical Services				
1. Hospitals and Dispensaries.				
(a) Establishment	1872 11 7			1728
(b) Medicines & Supplies	578 15 7			800.
(c). Diet of Patients	852 11 10.			800.
(d) Sundries & Contingencies	21 15 9.			72.
		3326 6 9.		
2. Vaccination				
(a) Establishment	142 " "			120
(b) Contingencies	96 8 "			180-
		238 8 "		
3. Registration of Births & Deaths.				
(a) Establishment	238 " "			240.
(b) Contingencies	36 12 "			10.
		274 12 "		
4. Conservancy.				
(a). Establishment	2532 " 5			3372
(b) Sanitary Service (Cost of Conservancy Carts)	1581 " "			2016.
(c) Cleansing tanks, Wells & drains	761 14 7			800.
(d) Contingencies	83 10 11			162.
		4958 9 11		
			8,798 4 8	
Total Grant III.			8,798 4 8	10300-
Grant IV. Miscellaneous & Municipal purposes.				
1. Lighting.				
(a). Establishment	207 12 "			220
(b). Contingencies	644 1 8			766.
		851 13 8		
2. Markets.				
(a). Establishment	120 " "			220
(b). Contingencies	" " "			"
		120 " "		
3. Chowltries.				
(a). Establishment	" " "			"
(b). Contingencies	" " "			"
(c). Feeding travellers	" " "			"
		" " "		
Carried forward.		971 13 8	" " "	1240

Statement II. Expenditure from the Municipal Fund &c.
/Concluded/.

	1873-74 Details of minor heads.	1873-74 Totals of major heads.	1873-74 Total.	Budget Estimates
Brought forward.		971 13 8	" " "	1240.
4. Watering Streets and Planting Avenues.	" " "	12 7 3		100.
5 Cost of Good Water Supply.				
(a) Establishment	66 " "			60-
(b). Contingencies (includes digging wells in the town when the good water supply fails and the Contribution paid to Govt. Annually)	1075 11 10.			1400-
		1141 11 10.		
6. Cost of Firing Gun.				
(a) Establishment	84 " "			84
(b.) Contingencies	356 7 2	440 7 2		316.
7. Destruction of Dogs	" " "	125 14 "		"
8. Thornhill Memorial	" " "	3 8 "	2695 13 11	"
Total Grant IV.			2695 13 11.	3200-
Grant V. Supervision & Management				
1. Office				
(a) Establishment	1742 9 3.			1776.
(b). Contingencies	235 3 8			259
(c) Extra Gumastahs.	189 5 4	2167 2 3.		"
2. Miscellaneous.				180.
(a) Rent of Office Building	164 6 "			75
(b). Auditor's remuneration	" " "			50.
(c). Printing charges	48 4 "			50
(d). Cost of Furniture	" " "			"
(e). Measuring vacant sites	8 4 6.	220 14 6		
		2388 " 9		
Total Grant V.			2388 " 9	2390.
Advances Recoverable	5 " "			"
Refunds other than of current taxes.	12 " "	17 " "	17 " "	"
Grand total Expenditure.			27,448 8 3	30,800-
Balance				"
(a). Municipal Funds	126 11 9			"
(b) Endowments.	" " "	126 11 9	126 11 9	
Total			27,575 4 "	30,800-

Statement II. Details of the Allotment for Expenditure on Public Works estimated to Cost Rs 100 or upwards.

Part I. New Works.

No.	Project.	Amount of Estimate	Part I Expenditure	Expenditure in 1873-74.	Remarks.
	Communications.				
	Reconstruction of Main Road	7899-3-8.	6315-7-9	961 15 .	
	Sadacks Road	1700-0-0	"	534 9 3.	
	Total	9599-3-8.	6315-7-9.	1496-8 3.	
	Sanitary and Miscellaneous.				
	Shaft to Buttahpetta Conduit	80-0-0	36-4-0	41 8 2.	
	Do to Razupetta Conduit	286-12-0	200-0-0	94 11 .	
	Shaft to Razupetta Conduit to Pariahs	215-0-0	"	231 4 3.	
	Babammenpetta Conduit	231-4-4	30-0-0	206 5 4.	
	Sirkhillipetta Conduit	100-0-0	"	100 . .	
	Ramannapetta Conduit	122-0-0	"	122 . .	
	Fish Market	3628-8-0	"	2,787 4 11.	
	Sign Boards connected with water conduits	171-0-0	"	171 . .	
	Compensation for Godowns	100-0-0	"	100 . .	
	Reconstruction of Javapetta and Arragudem Latrines	516-0-0	"	322 4 4	
	Improvements to Civil Dispensary	2340-10-3	"	2339 8 11.	
	Total	7,791-2-7	266-4-0	6,516 8 11.	
	Grand Total	17390-6-3	6581-11-9	8013 1 2.	

Part II. Repairs.

No.	Project	Expenditure
	Communications	
	Maintenance to Town Roads	1332-2-4
	Total	1332-2-4.
	Sanitary & Miscellaneous	
1	Repairs to reservoirs	152-10-6
2	Do to Tunnels	97-10-6.
3	Do to Dispensary Building	109-2-0
4	Planting Cocoanut trees.	5-0-4
5	Repairs to Latrines.	43-5-10.
6	Do to Town Conduits	217-9-11.
7.	Do to Wells.	96-0-0
	Total.	721-7-1
	Grand Total	2053-9-5

Statement II B. Details of Municipal Establishment

	No.	Salary per mensem.	Salary per Annum	Total Major Heads.
Grant I Public Works.				
Superviser	1	45 "	720 "	
Horse allowance		15 "		
Gumastah	1	10 "	110 "	
Maistry	1	15 "	180 "	
Do	1	8 "	96 "	
Peon	1	6 "	66 "	1172 "
Total				1172 "
Grant II. Education.				
1. Training Schools.				
Masters	"	"	"	
Clerks	"	"	"	
Servants	"	"	"	"
				"
2. Municipal Schools				
Masters	2	10 each "	240 "	
Assistant Masters	3	7 Do "	201 "	8
Clerks	"	"	"	
Servants	"	"	"	441 "
Total				441 "
Grant III. Sanitation & Medical purposes.				
1. Hospitals & Dispensaries.				
Medical Subordinates	1	60 "	997	11
Ward Coolies	1	25 "		
	1	8 "	132	7
Servants	4	5 each "	299	8
Midwife	1	10 "	120 "	
Peon	2	7 each "	210 "	
Do	2	6 Do "	78 "	
Allowance of 1 Rupee to each whose Rob from Government	1	1 "	15 "	1872 "
Total				1872 "
2 Vaccination				
Vaccinator	1	12 "	142 "	
Peon	"	"	"	142 "
Total				142 "

Statement II B. Details of Municipal Establishment

	No.	Salary per mensem	Salary per Annum	Total Major Heads.
3 Registration of Births & Deaths				
Registrars	2	10 each "	238 "	
Peons	2	1 Do "		
	"	"	"	238 "
Total				238 "
4 Conservancy				
Nuisance Inspectors	2	20 each "	540 "	
	2	10 each "		
Peons	1	6 "	72 "	
Scavengers	"	"	1532	13 2
Do	"	"	"	"
Do	"	"	"	"
Do	"	"	387	3 3
Totties	"	"	"	2532 " 5
Do	"	"	"	
Total				2532 " 5
Grant IV. Miscellaneous & Municipal Purposes				
1 Lighting				
Tindal Lascheliers	4	2 each "	207	12 "
	1	8 "		207 12 "
Total				
2 Market				
Superintendant	1	20 "	120 "	
Servants	"	"	"	120 "
Total				120 "
Good Water Supply				
Lascar	1	6 "	66 "	66 "
Total				66 "
Firing Gun.				
Gunner	1	7 "	84 "	84 "
Total				84 "
Grant V. Supervision & Management.				
Manager	1	60 "	620 "	
Accountant	1	35 "	415 "	
Vernacular Clerk	1	25 "	280 "	
Peons	2	7 each "	161 "	
Tax Collectors	13	8 Do "	266	9 3 1742 9 3
Total				1742 9 3

Kistna District
Collector's Office
Masulipatam.
22 1/2 July 1874.

President

Enclosure in a letter from the President of the Kistna District Municipality, to the Acting Chief Secretary to Government, Financial Department, dated 22d July 1874, No 1229.

Statements I and II.

In Fin. No 1080 of 1874
Rec'd 30th July & Ans. 11th Aug. 1158-

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Munt. Commrs, Kistna District, dy 22nd July/74. No. 1229.

Order thereon dy 20th Aug 1874 No 1389.

The estimated and actual receipts and expenditure of the Masulipatam Municipality for the year 1873-74 are shown below:—

181

Receipts	Estimate 1873-74 Rs	Actuals Rs
Balance brought forward	4,204	1,206
Assignment by Govt.	200	"
Tax on arts &c.	6,500	5,019
Rate on houses &c.	6,500	3,910
Tax on vehicles	1,000	1,168
Registration of carts	600	582
Tolls	8,000	9,005
Fees.	1,400	1,190
Fines	350	364
Endowments, &c.,	1,100	3,027
Contributions from L. Funds	890	1,000
Miscellaneous	56	779
Advances recovered	.	325
Rs.	30,800	27,575

Charges

Charges	Estm. 1873-74 Rs	Actuals Rs
Grant I.		
New Works		
Communications }	9,310	1,496
Sanitary & miscellaneous }		6,517
Repairs		
Communications }	1,500	1,332
Sany: & miscellaneous }		721
Other items	1,300	1,207
	12,110	11,273
Grant II.		
Municipal Schools.	600	668
Salary Grants	1,420	836
Results Grants	600	672
Other items	180	100
Grant III.		
Hospitals	3,400	3,326
Vaccination	300	239
Regn of births & deaths	250	275
Conservancy	6,350	4,959
Grant III.		
Lighting	1,000	852
Markets	2,200	120
Other miscellaneous purposes.		1,723
Grant V.		
Office	2,035	2,167
Miscellaneous.	355	221
Advances &c	"	17
Balance	"	127
Rs	30,800	27,575

The

The total receipts amounted to Rs 27,575 against an estimate of Rs 30,800, the falling off being chiefly in the receipts from the tax on houses, &c, which is explained by the fact that the collection was delayed by the revision of the assessment. The cause of the delay in the revision is not explained but it is stated that a large portion of the arrears have been collected. The increase under Endowments, and the falling off in the opening balance is owing to the appropriation from the funded capital of the Dispensary having been correctly transferred by the President from the latter to the former head. The other items of receipt call for no remarks in detail.

The

The expenditure on New Works fell short of the estimate by Rs 1297, owing apparently to want of funds. The actual expenditure was Rs 8,013, of which Rs 2,788 went towards the erection of the new Fish and meat market which is to be completed in the current year, and Rs 2,339 were spent (from endowment funds) on improvements to the Civil Dispensary buildings. The expenditure on Education fell short of the estimate by Rs 524, but exceeded the expenditure in the previous year by Rs 576. The cost of educating each boy at the Municipal schools is high, being Rs 7-5-4 at one, and Rs 6-12-7 at the other, but the recent introduction of school fees will probably effect an improvement in this respect, and the fees levied will probably bear enhancement without materially affecting the attendance. This fact should be taken into consideration before the Municipal schools are converted into Result grant schools on the ground of cost alone. It must be remembered that the cost of a Result grant school increases with the efficiency of the instruction imparted.

The reported increase in the attendance at the Dispensary is satisfactory as the year does not appear to have been unusually unhealthy. It is observed

observed that though cho-
-lera was prevalent in
the District it did not
enter municipal limits.
For an outlay of Rs 239
on Vaccination 1,236 opera-
-tions were performed at
an average cost of Rs 0-3-1,
the high rate being owing
to the practice of allow-
-ing a small fee for each
child vaccinated.

The allotments for
Conservancy and on the
other objects of the Act
appear to have been satis-
-factorily utilized. It is
observed that no allusion
to the difficult cesp-pool
Question is made in either
the Municipal or Sani-
-tary Report.

14/8

The Presd.t of the
Comrs., &c.

The President of the Municipal
Commission 6
" Public Works Department 4
" Revenue Department 6
" Board of Revenue 14
" Accountant General 1 copy
" Sanitary Commissioner for
Madras.
" Surgeon General Indian
Medical Departt.
" Director of Public Instruction
President of the Local Fund
Board Vizianagram D.o 6

15-5-07

Govt. of {1874} Madras.

Mint.

To

The Presdt. of the
Municl. Commr.
Masulipatam
& co

Dated 20 Augt.
Recd. 1874, No. 1889

Nos. 118 117.

Masulipatam Municipality

Orders passed on the annual Report of the working of this Municipality for 1873-74.