Finance. G.O. 1438 (Spare Copy)
26-8-1874

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(6)

Kurnool Municipality.

1873-74

Spare Copy

Finance. G.O. 1438 (S.C)
26-8-1874 Book No. 179-180

Proceedings of the Madras Government, Financial Department,
26th August 1874.

No. 179. Read the following letter from J. HOPE, Esq., President of the Municipal Commission, Kurnool, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Kurnool, 31st July 1874, No. 13 :—

I have the honor to submit the annual report of the Kurnool Municipality for 1873-74, with statements of receipts and expenditure.

2. At the beginning of the year, there was a balance of Rupees 4,186-3-11, or Rupees 2,386-3-11 more than was expected. As stated in the report for 1872-73, this large balance was due chiefly to the postponement of certain street improvements on which the Commissioners thought it necessary to obtain the advice of the District Engineer before putting them in hand.

3. The actual receipts during the year, including Local Fund contribution Rupees 1,800, amounted to Rupees 19,929-5-9, which was nearly 800 Rupees more than the estimate. The receipts added to the balance raised the amount available to Rupees 24,115-9-8, of which the expenditure during the year was Rupees 18,614-6-3 against Rupees 21,000 provided in the estimate, leaving a balance of Rupees 5,501-3-5 at the close of the year. This large balance was due partly to the unappropriated balance brought forward from the previous year, in consequence of the postponement of the street improvements referred to in paragraph 1, and partly to short expenditure in the following items :—

1. Result Grants to indigenous Schools.
2. Medicines and supplies.
3. Conservancy Establishment.

The decrease in the first item was chiefly due to the transfer of a lower-class school to the middle class and consequent payment of the grant from Provincial Funds. The decrease in the second item requires no explanation. The decrease in Conservancy Establishment was owing to the employment of sweepers, some of whom are females, at rates less than was thought expedient at the time the Budget Estimate was prepared.

4. *New Works.*—No new roads were made in this year. As stated in the last annual report, the Commissioners were anxious to improve certain streets in the middle of the town, but the street being on a low level, the District Engineer was asked to give his advice as to the best mode of carrying out the improvement. But no reply having been received, though the request was made so long ago as 26th April 1873, the Commissioners were obliged to postpone it for another year.

5. *Sanitary Works.*—As provided in the Budget, surface drains have been constructed in the main bazaar and the adjoining streets, at a cost of Rupees 2,298. A portion of the main bazaar, however, had to be left without drains, as the widening of the street below, through which drains must pass, was postponed for reasons stated above.

6. *Repairs.*—This requires no special remark. The roads, the Dispensary building, the latrines, have all been repaired as usual and kept in good order.

7. *Education.*—Rupees 212 were paid to indigenous schools in the shape of Result Grants against Rupees 500 in the preceding year. The decrease, as

already stated, was due chiefly to the transfer of a school from the lower to the middle class, by which the charge became one on Provincial instead of Municipal Funds. Rupees 300 were contributed to the Local Fund on account of Educational Inspection.

8. *Sanitation and Medical Services, Hospitals and Dispensaries.*—A sum of Rupees 2,049-7-7 was expended for the following purposes :—

	Rs.	A	P.
(*a*) Establishment	1,129	0	0
(*b* Supply of Medicines	366	5	10
(*c*) Diet of Patients	354	13	5
(*d*) Sundries and Contingencies	199	4	4

The report of the Civil Surgeon on the Dispensary is herewith forwarded, from which it will be seen that 9057 patients were treated in the Dispensary during the year against 8099 in the preceding year.

9. *Vaccination.*—The number of persons vaccinated during the year was 427, which, as compared with the previous year, shows an increase of 133. Two hundred persons were granted batta, at the rate of one anna and six pies each, amounting on the whole to Rupees 20.

10. *Registration of Births and Deaths.*—There were 654 births and 776 deaths during the year. The Commissioners regret that there has not been much improvement in recording births. The difficulty is chiefly experienced in the case of Mahomedans, who are loth to give any information on the subject.

11. *General Conservancy.*—The charge on this account was Rupees 5,214-15-10. In the report for the year 1872, it was stated that the sweeping of the town was given on contract. But this plan having failed, the old system of doing the work departmentally by an establishment paid by the Municipality has been resumed and, as usual, the streets were properly swept and the drains daily flushed. During the hot weather, the main bazaar streets were watered. On the occasion of the Mohorum festival, when a pretty large concourse of people assembled, some extra establishment was entertained for sweeping as well as watering the streets.

12. *Grant* IV. *Miscellaneous purposes.*—1, *Lighting.*—Under this head, Rupees 374-5-11 were expended during the year. Cocoanut oil has been used, but it is now proposed to use Kerosine oil for the future.

13. *Travellers Bungalow.*—A sum of Rupees 104-12-0 was expended; but the receipts amounted only to Rupees 84. The bungalow is kept clean and in good order.

14. *Water supply.*—As the Government are aware water is supplied by means of covered masonry channels for drinking purposes. These render it necessary to have open cisterns or wells from which water is drawn. Objections have been taken by the Surgeon and the District Engineer that the cisterns are not sufficiently high to prevent people from polluting the water. The present walls are two feet high, and if the height is raised it is feared much inconvenience would be felt by the people. The subject, however, has been referred to the District Engineer, and as soon as his report is received, definite proposals for improving the water supply will be laid before Government.

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15. *Public Health.*—The health of the town on the whole was favorable. There were a few cases of fever, bowel-complaints and other diseases. The Commissioners are thankful to say that cholera did not appear during the year.

16. The accounts have been audited by Kanchi Soobba Row, Acting Additional Deputy Collector, and his report is herewith sent. The Auditor points out a few cases in which sums received on one day were credited on the following day, and takes exception to the practice. The Municipal office being under the same roof as the Huzoor treasury, the cash-book is, as a general rule, closed a little before the Huzoor day-book to admit of all the cash collected being at once paid into the treasury on the same day. In cases of emergency, when any money is tendered after the account has been closed, it is received and shown in the accounts of the following day. This arrangement is in accordance with the principle recognised in the case of Taluq treasuries in G.O., No. 537, dated 21st November 1865, and by securing an agreement between the two accounts enables the Treasury Department to compare them and see that they tally with each other. It also facilitates the preparation of the monthly and yearly statements which the Municipal Presidents are required to submit to the Accountant-General, and obviates the necessity of explaining differences between the Municipal and Treasury accounts. Under these circumstances, the Commissioners think the present arrangement of including receipts of one day in the accounts of the next day in cases of absolute necessity may be retained. The receipts will, of course, be at once entered in the cash-book but shown as receipts of the following day. In regard to the Auditor's remarks on House Registers, I beg to state that printed registers have been introduced for the current year with necessary columns for the next two years. It seems unnecessary to increase the work of the office by ordering the preparation of new lists for every year. The present registers are in good condition and show the demand against each individual. The Deputy Collector seems to be under misconception when he states that a new list is necessary for that purpose ; nor is it required by the Act. The remarks of the Deputy Collector on other points will be duly attended to, and care will be taken that instances of carelessness or delay such as have been noticed by him are not repeated.

From K. SUBBA ROW, Auditor of the Municipal Accounts, Kurnool, to J. HOPE, Esq., President of the Municipal Commission, Kurnool, dated Kurnool, 21st May 1874.

Adverting to your letter, No. 57, dated 30th April last, I have the honor to report that I have gone carefully through the various accounts, registers, and vouchers of the Kurnool Municipality for 1873-74, and completed my examination on the 19th instant.

2. The municipal receipts for the year under audit comprise the following items :—

A.—House and Land Tax.
B.—Tax on Arts and Professions.
C.—License Fees for Vehicles and Animals.
D.—Cart Registration Fees.
E.—Tolls.
F.—Offensive Trades.
G.—Surplus Pound Collections.
H.—Bungalow Fees.
I.—Other Miscellaneous receipts.

3. The opening balance of the Municipality was Rupees 4,386-3-11 ; the actual collections amounted to Rupees 19,929-5-9, making a total of Rupees 24,315-9-8 ; the disbursements amounted to Rupees 18,814-6-3, leaving a closing balance of Rupees 5,501-3-5 on the 31st March 1874. These figures, as shown in the Municipal Cash-book, exactly coincide with that in the Treasury accounts of the Kurnool Collectorate.

4. I checked every item in the said day-book with available vouchers, and found them on the whole correct so far as it concerns sums credited to, and debited from, the Municipal Fund. I will, however, notice hereafter, in their proper places, items which I had to check with imperfect vouchers, and other defects in the manner in which the several registers and accounts have been kept.

5. *House-tax.*—The individual bills* on account of this tax have been prepared for the year under report with reference to a Telugu register maintained from the year 1869. This register, of course, represents the list of houses under Section 46 of the Act. Some alterations and amendments in red ink, as having been made since, are apparent here and there, though neither of them bears the initials of any of the Commissioners against the express provision in Section 48 that the amendments† made in the lists shall be authenticated by the signature of not less than two of the Commissioners. But the Commissioners seem to have invariably been signing upon appeal petitions, being preserved in the office, to facilitate preparation of bills. The said ever-continuing register is further quite devoid of the certificate required in the same section to declare under the Commissioners' signatures that subject to amendments that may have been, or duly be made, the rate so assessed shall be deemed to be the rate for the whole year for which the assessment shall be made. In‡ the absence of a separate account showing the amount of assessment due by each house-owner or occupier, as finally determined by the Commissioners in every year (although new lists§ need not be prepared (*vide* Section 49), so far as the percentage of annual rate and the valuation of houses are concerned), it is utterly impossible to carry out the provisions of Section 48 in the same list or register adopted for a series of years. Under the present mode in which accounts are available, it would occupy considerable time of mine to prepare a new list showing the actual individual demand of the House-tax for the year, and then to check the entries with counterfoil of bills issued to the taxpayers on payment of the tax. It is said that the paid bills produced by bill-collectors with money are daily checked by the Nuisance Inspector, and the sum is remitted to the Municipal office the next office day, with a list containing lump sums as received by each bill-collector. With these lists alone I had to check the entries of receipts of House-tax in the cash-book, and in few cases I also compared the said lists with the counterfoil of individual bills and found them to correspond with each other. I noticed, however, an excess collection of two pies on bill No. 1956, *i.e.*, Rupee 0-11-9 against Rupee 0-11-7 in the bill. In my opinion it is necessary that these bills should invariably and thoroughly be compared with the Inspectors' lists in the Municipal office before closing accounts of the year, as it appears that twenty-nine‖ bill-books have not yet been received in the Municipal office, nor any check had actually been effected. I further observe that in two cases sums remitted on a date from the Nuisance Inspector had to be credited in the Municipal Cash-book on the succeeding¶ date. While the remittance had

* For explanation, *vide* para. 16 of the Commissioners' report.—J. H.

† Amendments are made on appeal petitions and signed by three Commissioners who inspected the houses, and a reference to this is made in the register. It is inconvenient for two Commissioners always to attest each entry in the register.—J. H.

‡ The certificate omitted through an oversight. Omission since supplied.—J. H.

§ *Vide* Commissioners' report, paragraph 16.

‖ There are four bill-collectors who attend the office by turns, so each bill-book is examined every fourth day. There is a standing order to that effect. The Manager warned to be more regular in examining them.—J. H.

Amount.			Date of remittance.	Credited in accounts.
Rs.	A.	P.		
19	10	6	23rd February.	24th February.
4	3	7	26th do.	27th do.

¶ *Vide* paragraph 16 of the report.—J. H.

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only been made from the Kurnool town, which is not more than a mile from the Municipal office, I do not see any reason why there should occasion any delay in crediting the sums on the same date on which they were transmitted or received.

6. *Land-tax.*—This tax amounted to Rupees 358-12-6 for the year under report. It depends upon a statement furnished by the Karnams of Kallur, Jolapuru, and Kurnool for the preceding year 1872-73. The list* has not been renewed for the current year, and even the available register of last year is not kept in accordance with the provisions of Section 48, as noticed in the preceding paragraph. This tax is also collected by bill-collectors, and checked by the Nuisance Inspector.

* New lists are not necessary, Section 49.—*Vide* paragraph 16 of the report.—J. H.

7. *Tax on Arts and Professions.*—A file of counterfoil of licenses serve as vouchers for the receipts of professional tax. Date† is omitted in license No. 697, while the amount tallies with an entry of the 24th September in the cash-book. In the marginally-noted cases sums paid in the Municipal office on a date had to be credited in the cash account on a subsequent date.‡ The difference of dates is explained, as owing to the late payment in the day, which could not have been remitted to the Collector's treasury the same day, and also to the practice which existed in this Municipality that, unless an entry is made of such receipts in the Collector's treasury accounts, no transactions be shown in the Municipal cash account. To make certain of this, I have compared at random the day-book of the Collector's treasury with the entries in the Municipal Cash-book on the credit side and found it correct, although the former shows, of course, only a lump sum received from the Municipal Manager daily to the credit of the Municipal Fund. The course,§ in my opinion, is decidedly against all principle of accounts. The Municipal Cash-book cannot be meant to be a true copy of the Treasury account in all respects. If sums received on a date in the office are not entered in the cash-book at once, I am unable to ascertain how the Commissioners could otherwise secure their money before they are remitted to the Collector's treasury. If they are not inclined to make their cash-book quite independent of the Treasury account, they should have at least opened another‖ book to meet the difficulties now come forward. On the debit side this concordance of accounts of the two offices has, however, failed,¶ as I will show in detail in paragraph 16. I have further discovered that, in some instances, vouchers of professional tax were not numbered punctually with reference to the order of payment. For instance; a voucher, dated 5th March, is numbered 999, whereas those of the previous day, *i.e.*, 4th idem, bear numbers 1000 to 1010. This confusion of numbers also extends to the vouchers dated 5th and 6th.** A sum of Rupees 1-8-0 of voucher No. 1158, dated 30th March, is not credited in the cash-book until the expiration of the official year 1873-74, whereas Rupees 4, being the amount of subsequent vouchers. 1159 to 1162 of the same date, had to be credited in the cash-book on the very same day, *i.e.*, 30th March. If a better course of keeping accounts had been adopted, the said Rupees 1-8-0 as well as Rupees 9, the amount of vouchers 1165 to 1176 collected in the Municipal office under this head on the 31st†† March, would have

† The Manager warned against similar errors for the future.—J. H.

Amount.	Dates in Vouchers.	Dates in Cash-book.
Rs.		
8½	{30th August. 1st September.}	1st September.
½	17th December.	18th December.
Rs.		Rs.
51	12th March.	39 12th March.
40	13th ,,	52 13th ,,
91		91
14	14th July.	15th July.
		Rs.
8	5th March.	1 5th March.
34½	6th ,,	41½ 6th ,,
42½		42½

‡ *Vide* paragraph 16 of the report.—J. H.

§ *Vide* paragraph 16 of the report.—J. H.

‖ Not necessary as the receipts were at once entered in the book though past dated.—J. H.

¶ This cannot coincide as cheques issued are cashed by the parties whenever they please.—J. H.

** These mistakes show some carelessness on the part of the Manager. He has been warned. But this was the result of a mistake in mislaying a chelan, and not of any defect in the course of keeping accounts.—J. H.

†† *Vide* paragraph 16 of the report.—J. H.

formed the Municipal Fund of the year under report. In concluding this paragraph, I beg to suggest that the list prepared under Section 61 shall invariably be initialed by at least two of the Commissioners, as the necessity is distinctly shown in Section 48, as regards House-tax.

8. *Taxes on Carriages, Horses, and other Animals.*—A file of counterfoil of licenses granted* under Section 66 serve as a voucher supporting the payment of taxes into the Municipal office. Licenses of the 23rd October bear numbers 500 to 508, whereas the previous licenses, dated 22nd idem, were numbered 509 and 510. Under this head also there are inaccuracies between the entries in cash-book and that in vouchers, as detailed in the margin. Likewise sums paid in the Municipal office on the 26th† and 27th February, as well as that on the 28th February and 3rd March, have entry in the cash-book only on the latter dates. Another item paid on the 28th March had to be credited only on the 30th idem. Rupees 9-8-0 levied on the 31st March did find place in the cash-book after the expiration of the year under report. Vouchers numbered 563 and 567 should have been dated though the sums thereof tally with an entry of the 5th November in the cash-book.

Amount.	Dates in Vouchers.	Cash-book.
Rs. A. P.		
8 0 0	30th April.	1st May.
6 0 0	29th November.	1st December.
3 0 0	17th December.	18th ,,
2 0 0	13th January.	14th January.
0 8 4	31st ,,	2nd February.
1 0 0	4th February.	5th ,,
6 0 0	31st May.	2nd June.
19 4 0	13th ,,	14th May.

* *Vide* paragraph 16 of the report about crediting sums on the following day.—J. H.

† 26th February 1874 was the date of Sub-Magistrate's arzi sending 12 Annas. It was received by the Collector on the 27th February 1874, 28th Saturday having closed at 12 o'clock, 1st March, Sunday, 2nd March, holiday.—J. H.

9. *Registration of Carts.*—Of 296 Rupees credited in the cash-book on account of the registration of carts, Rupees 289 are vouched by numbered tin plates having been granted to the individuals in acknowledgment of payment of fees, and the remaining Rupees 7 being accounted for as levied by the Town Sub-Magistrate from those who were prosecuted for not having registered their carts. Some delay did also occur in crediting money‡ under this head in the cash-book.

Amount.	Dates in Vouchers.	Cash-book.
Rs.		
2	30th April }	1st May.
1	1st May. }	
3	29th November.	1st December.
1	31st January.	2nd February.
3	26th February.	27th February.

‡ Amount.

10. *Tolls.*—Sums received on account of tolls are not to be vouched,§ save the entries in the cash-book. No counterfoil of receipts alleged to have been granted to the toll-contractors are kept. It would have been better if a register opened with names of contractors, the period of contract, and the sums due by them, to avoid delay in searching for the sale results recorded in the Minutes-book of the Commissioners.

§ According to Accountant-General, Rule 68, Miscellaneous, Section 1, Chapter IV., copies of receipts should not be kept, the day-book alone being regarded as sufficient for all practical purposes.—J. H.

11. *License Fees on offensive Trades, Sections* 129 *and* 130.—Vouchers support all the receipts of money under this head. In the cash-book an item, dated 17th March, should have been, with reference to the voucher of the same date, Rupees 4 instead of Rupees 2 as is now entered, the total being however correct. The difference of dates‖ between vouchers and the cash-book also exist to a certain extent.

Amount.	Dates in Vouchers.	Cash-book.
Rs.		
2 ...	17th December.	18th December.
2 ...	9th } February.	10th February.
8 ...	10th }	
2 ...	28th ,,	3rd March.

‖ Amount.

12. *Travellers Bungalow Fees.*—Fees paid by travellers in the bungalow at Kurnool are transmitted to the Municipal office by the Kurnool Town Third-Class Magistrate once a month. Much delay seems to have taken place in crediting money in the cash-book in cases particularly noted in the margin, Rupees 28, being fees paid in February, were taken to the

Amount.	Dates in Vouchers.	Cash-book.
Rs. A. P.		
6 8 0 ...	7th June.	10th June.
3 0 0 ...	4th October.	7th October.
2 0 0 ...	6th February.	9th February.

Municipal credit on the 9th March, and the remittance list of that month bears neither date of despatch nor the receipt date.

13. *Miscellaneous sums such as fines, &c., remitted by the Town Magistrate of Kurnool.*—Arzis, with which sums have been remitted to the Municipal office under various heads by the Kurnool Town Sub-Magistrate, should have borne dates in which the several sums have been credited in the Municipal accounts. There have been some delay in crediting the marginally-noted items in the Municipal account.

Amount.	Dates in Vouchers.	Cash-book.
Rs. A. P.		
6 8 0 ...	29th September.	3rd October.
8 0 0 ...	19th December.	6th January.
88 4 0 ...	9th January.	13th ,,
119 8 0 ...	30th May.	3rd June.

14. *Surplus Pound Fund.*—An entry on the credit side in the Municipal Cash-book of Rupees 83-10-6, being the Surplus Pound collections, is not supported by any written communication from the Collector's office.

15. *Expenditure.*—All sums of expenditure are supported by counterfoil of cheques drawn on the Kurnool Collector's treasury with the signature of the President or Vice-President. But in a few cases, as stated in the margin, dates of cheques do not however tally with that in the cash-book.

Number of Cheque.	Dates in Cheque.	Cash-book.
Cheque No. 45 ...	12th March.	13th March.
Memo. No. 79 ...	7th July.	8th July.
,, 0. ...	8th November.	10th November.

16. *Comparison of Treasury Account with the Municipal Cash-book.*—I have checked at random some entries in the Municipal Cash-book with the Treasury account, in order to ascertain how far the former depends upon the latter for its veracity. It may be observed from the marginal figures that even there the coincidence with each other is not general. An item of expenditure, *i.e.*, Rupees 66,* debited in the Municipal Cash-book only on the 24th March, is to be seen among the entries of the 17th idem in the Treasury account, and thus the said sum had to find place in the Treasury account seven days before any entry was made in the Municipal accounts to the effect.

Amount.	Dates in Municipal Cash-book.	Treasury Account.
Rs. A. P.		
26 0 0 ...	7th April.	8th April.
26 0 0 ...	12th June.	13th June.
66 0 0 ...	18th ,,	24th ,,
9 4 8 ...	14th October.	15th October.

* This cannot be as the cheque-holder does not cash the cheque on the same day. Rupees 66, pay of the Civil Dispensary Dresser, was first adjusted in the Treasury account and subsequently debited in Municipal books. —*Vide* 2 of Municipal Rules appended to Local Fund Rules.—J. H.

17. *Birth and Death Registers.*—The registers kept for this purpose in this office are in need of signatures or marks of the informants under Section 95 of the Act. Besides the column of "Remarks," I would propose an additional heading "Signature or mark of the Informant" in the said register to supply the present defect.

18. It would have been better if a progress report of public works newly constructed or repaired at the cost of Municipality is kept for the information of the Commissioners and of the taxpayers when needed. In the budget there has been an allotment† of Rupees 2,300 for draining certain streets in the town. No estimate† with specifications seems to have been pepared before the work was put up in the hands of the contractors. Payments of Rupees 2,251-4-0 were, however, made upon bills containing particulars of work actually executed and signed by the Vice-President.

† These are ordinary street drains. The rates and specifications are embodied in the contract.—J. H.

19. Subject to the foregoing remarks the accounts of the year under audit have been kept correct and in good order.

Concise Report on the Civil Dispensary, Kurnool, for the Official Year ending 31st March 1874.

There have been 190 in-patients and 8867 out-patients including Europeans, East Indians, and Natives admitted, being an increase of forty-one in-patients and 927 out-patients.

Malarious fever has been very prevalent both in the town and the district. A few cases of a mild form of dengue (twenty-one) occurred. It is said to have been prevalent in September last in the town.

Six capital operations were performed during the year.

There were thirty-six deaths among in-patients and four among out-patients from the following causes :—

Diseases.	In.	Out.
Alcoholic poisoning	1	...
Arsenic Yellow Sulphuret	1	...
Ascites	1	...
Cancer, face	2	...
,, mouth	1	...
Carbuncle	1	...
Chronic Rheumatism	...	1
Compression, Brain	1	...
Cut throat	1	...
Diarrhœa	1	...
Dysentery	6	...
General Debility	4	...
Gun-shot Wound	8	...
Inflammation of the Bowels	1	...
Hepatic Abscess	1	...
Hydrophobia	1	...
Measles (East Indian child)	...	1
Paralysis	...	1
Peritonitis	...	1
Phthisis Pulmonalis	1	...
Remittent Fever	1	...
Syphilitic Affections of the fauces and the tonsils	2	...
Wound, hand	1	...
Total	36	4

The rainfall has been below the usual average, 21·652 inches having been registered.

The

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No. 180. ORDER THEREON, 26th August 1874, No. 1438.

The annexed abstract shows the receipts and expenditure of the Kurnool Municipality for 1873-74, compared with the estimates for the year :—

RECEIPTS.

	1873-74. Estimate.	Actuals.
	RS.	RS.
Balance brought forward	1,800	4,186
Assignment by Government	...	84
Rate on Houses, &c.	5,100	4,769
Tax on Arts, &c.	2,700	2,605
Tax on Carriages	1,600	1,368
Registration of Carts	330	296
Tolls	5,500	7,095
Fees	640	188
Fines	50	198
Endowments	230	84
Contribution from Local Funds	1,800	1,800
Miscellaneous	1,250	1,533
Total	21,000	24,116

CHARGES.

	1873-74. Estimate.	Actuals.
	RS.	RS.
Grant I.—		
New Works—		
Communications	...	47
Sanitary and Miscellaneous	2,300	2,251
Repairs—		
Communications	750	823
Sanitary and Miscellaneous	620	412
Grant II.—		
Results Grants	500	212
Contribution to Local Funds for Inspection	300	360
Grant III.—		
Hospitals	2,350	2,049
Vaccination	190	184
Registration of Births and Deaths	370	360
Conservancy	6,580	5,215
Grant IV.—		
Lighting	334	374
Choultries and Travellers Bungalows	...	105
Other Miscellaneous purposes	300	169
Water supply	4,084	4,000
Grant V.—		
Office	2,272	2,021
Miscellaneous		85
Refunds	50	8
Balances	...	5,501
Total	21,000	24,116

2. The increase in the opening balance was accounted for in the report for 1872-73. The receipts from the House-tax fell short of the estimate by only Rupees 331, but it appears from Statement IV. that the actual demand was Rupees 1,065 above the estimate, and that after allowing for remissions there was an outstanding balance at the end of the year of Rupees 1,224, or nearly twenty per cent. of the demand. The balance under the Profession-tax was seventeen per cent. of the current demand and twenty-five per cent. in the case of arrears. In the absence of any explanation the above figures cannot but be considered unsatisfactory.

3. The expenditure fell short of the estimate by Rupees 2,385 and short of the income by Rupees 5,501.

4. The short expenditure is stated to be under three heads—

(1.) Results Grants to indigenous Schools.

(2.) Medicines and supplies.

(3.) Conservancy Establishment.

5. The decrease under the first head amounted to Rupees 288 and is satisfactorily accounted for as resulting from the transfer of a school to a class which entitled it to draw a grant from Provincial Funds. The decrease of Rupees 234 under the second head is also satisfactorily accounted for as being a legitimate saving, but with regard to the alleged short expenditure under Conservancy Establishment the Government would observe that the accounts show that the expenditure on Conservancy Establishment really exceeded the estimate by Rupees 817,* and that the short expenditure appears to have taken place under "Sanitary Services,†" and "Cleansing‡ of Tanks and Wells." The reason of this discrepancy appears to be that in the report statements sweepers have been correctly entered under the head of Establishment, while this was not done in the budget statements. The President should take care in future to explain apparent discrepancies between the report and the statements. No explanation is given of the failure to submit a supplemental budget for the utilization within the year of the large balance of Rupees 5,501, but it appears from paragraph 5 of the report that the Commissioners were anxious to make some new roads but were unable to commence them for want of a reply from the District Engineer to an application made to him for advice in April 1873. The President will report whether the District Engineer was ever requested to expedite his reply.

	Rs.
* Estimate	2,640
Expenditure	3,457
† Estimate	3,600
Expenditure	1,713
‡ Estimate	240
Expenditure	38

6. The Dispensary appears to have worked satisfactorily during the year, and there was an increase of forty-five per cent. in the number of persons vaccinated though the results are but poor after all, viz., 427 persons vaccinated at an outlay of Rupees 184 or Rupee 0-6-10 per operation.

7. The Commissioners regret that there has not been much improvement in the registration of births, but no allusion is made to their determination, reported last year, to have recourse to the penal sections of the Act.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Kurnool.
,, 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, Kurnool.

Exd. J. Wright.

The following table exhibits the mean maximum and minimum temperature, the direction of wind and rainfall in inches :—

1873.												1874.		
April.	May	June.	July	August.	September.	October.	November.	December.	January.	February.	March.			
112·3	111·3	102·5	98·3	99·6	98·6	97·3	92·3	91·7	85·7	101·6	107·6	Dry maximum ...		
73·6	72·0	69·2	70·7	69·0	68·7	63·0	54·3	60·3	55·3	64·2	62·0	Dry minimum ...		
S.S.E.	S.S.W.	W.S.W	W.	W.	N.W.	S.W.	S.S.E.	S.E.	S.E. by S.	S.E.	S.S.E.	Direction of Wind ...		
0·091	4·632	3·189	2·246	4·719	3·076	3·191	0·506	...	...	...	...	Rainfall, inches ...		

The Dispensary is now under the management of the Municipality. No remarks are required from me on the subject.

First-class Hospital Assistant S. Veerawgoo, No. 225, carries on his duties to my entire satisfaction. He is attentive, zealous, and an excellent practitioner. The work at the Dispensary is almost more than he can perform single-handed.

KURNOOL,
1st April 1874.

(Signed) J. WILSON, Surgeon-Major,
Civil Surgeon.

1873-74.

CIVIL HOSPITALS.—Annual Abstract Return of Sick in the Civil Dispensary at Kurnool.

Station.	Corps or Department.		Remained on 31st March 1873.	ADMITTED. 1873. April.	May.	June.	July.	August.	September.	October.	November.	December.	1874. January.	February.	March.	Total.	Total treated.	Died.	Average annual strength.	Average daily sick.
	Civil Dispensary.																				
Kurnool ...	Europeans and East Indians.	In-patients...	...	...	1	...	...	...	...	...	...	...	2	...	...	3	3	...	...	13
		Out-patients.	11	38	37	55	56	45	49	53	48	49	38	42	40	550	561	1	...	2·73
	Natives	In-patients...	7	13	21	13	15	13	17	14	15	20	15	17	14	187	194	36	...	8·39
		Out-patients.	77	590	588	590	714	649	621	723	751	761	712	685	933	8,317	8,394	3	...	69·71

KURNOOL,
1*st April* 1874.

(Signed) J. WILSON, Surgeon-Major,
Civil Surgeon.

Govt. of Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Kurnool,

&c., &c., &c.

Dated August, 26th.

Read.

G.O., 26th August 1874, No. 1439.

AUGUST.
Nos. 179-180.

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