(1) Number of pages 164

(2) Date of repair 16-5/87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finance DEPARTMENT

G.O. No. / B.P. No.	1105	Press. / Mis.
Dated	15-6-1881	~~198~~

82/83

to be folded or roughly handled.

ives —1 10,006–9 80

1105/1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

15th June 1881, No. 1105.

Municipal—Reports.

Read the following papers :—

From G. D. LEMAN, *Esq., President of the Municipal Commissions, Ganjam District, to the Chief Secretary to Government, dated Chatrapur, 8th November* 1880, *No.* 2808 [*Current No.* 3025].

I have the honor to submit the annual report of the Chicacole Municipality for the past official year 1879-80, together with the prescribed returns, the report of the Auditor on the examination thereon, and that of the Medical Officer on the working of the Dispensary.

RECEIPTS.

2. The receipts of the Municipality during the year under report were Rs. 11,049, or, exclusive of the License Tax collections, Rs. 9,670 as under—

	Actuals.	Estimate.
	RS.	RS.
House Tax	1,746	2,300
Rate on Lands	..	100
Professional Tax	1,979	1,600
Taxes on Vehicles and Animals	324	520
Registration of Carts	166	280
Tolls	1,960	2,600
Surplus Pound Fund	2	..
Contribution from Local Funds for Civil Dispensary ..	900	900
Fines and Fees	540	575
Market Fees, Rents, &c.	1,323	1,450
Endowments (for Dispensary)	606	900
Miscellaneous	24	25
Debt account	100	..
Total ..	9,670	11,250
License Tax collections	1,379	1,280
Grand Total ..	11,049	12,530

3. The opening balance was Rs. 99 instead of the Budget Estimate of Rs. 12.

4. The House Tax demand, both arrears and current, amounted to Rs. 2,793, and the collections fell short of the demand by Rs. 1,047. For this large balance, the Vice-President admits he can give no satisfactory explanation, and it is hoped he will take the necessary steps to prevent any such in future. It is his duty to see that neglect is not allowed. Of these arrears Rs. 295 have since been collected, and the collection of the balance must be made at once.

5. In G.O., dated 24th October 1878, No. 1906, penultimate part of paragraph 2, it is ordered that lands in the Municipal limits are to be taxed under the Act, and an arbitrary sum of Rs. 100 was, therefore, entered in the budget; but the Commissioners, as the Vice-President now reports for the first time, have been unable to

satisfy themselves that lands which pay revenue and Local Fund Cess should also pay Municipal rate. A report is promised on the matter which the Vice-President has been directed to submit without delay. Meantime no collections have been made on account of rate on lands in the year.

6. From taxes on Arts and Professions there is an increase of Rs. 379. The imposition of this tax was commenced from the year under report, in consequence of the additional charge brought on the Municipality on account of contribution towards cost of the Town Police. When the budget was prepared it was intended to exempt certain classes of people from the taxation, but, owing to lack of funds, the Commissioners were obliged to levy the tax to the full extent permitted by the Act.

In Statement No. IV, I find there is a discrepancy in the item "Taxes on Arts, &c." If the collection is only Rs. 1,979, and Rs. 41-8-0 has been refunded out of that (*vide* Statement No. II), the balance must be Rs. 41-8-0, *plus* Rs. 2-8-0 or Rs. 44. If the collection is only Rs. 1,979, *plus* Rs. 41-8-0, of which Rs. 41-8-0 have been refunded (when the balance of Rs. 2-8-0 shown in Statement No. IV is a correct figure), Rs. 2,020 should be the figure in the "Collection" column, and that sum should also appear in Statement No. I. I have called upon the Vice-President to explain this.

7. The decrease in receipts from taxes on Animals and Vehicles and Registration of Carts is said to be due to a decrease in the number of carts and animals and to changes in the Civil and Medical Officers stationed at the town, but the explanation does not seem to me a sufficient one.

8. The Tolls fetched a sum of Rs. 4,687, or, exclusive of the charges (Rs. 678) of the establishment maintained for the collection thereof, Rs. 4,009. Of this a half was due to the Local Fund Board. But the sum actually paid to that Board was Rs. 2,726 composed of the following items;—

	RS.
Half of the Rs. 4,009 above referred to	2,004
Arrears due for 1878-79 (*vide* paragraph 6, G.O., 15th December 1879, No. 2401)	672
Over-payment erroneously made	50
Total ..	2,726

The Rs. 50 overpaid will be adjusted in making a similar payment this year.

The decrease of Rs. 595 of tolls under the estimate (the net revenue to the Municipality being only Rs. 2,004 after deducting the share half of the establishment charges) is ascribed to the estimate being unduly high, as explained in paragraph 10 of the Vice-President's report.

Now that the bridge over the Langulia is not passable, it seems to me that the share of tolls given to the Local Fund Board is too high. There is no through traffic to speak of, though, possibly, for the convenience of merchants resident at Chicacole, goods are brought in and taken out again.

If a half of the collections was a fair allowance to the Local Fund Board when the bridge existed, it certainly is more than their share now.

9. The decrease of Rs. 127 under the estimate of market fees, rents, &c., is owing to an expectation when the budget was prepared that new shops could be erected by the Municipality, and that their rents would be thereby augmented, but, owing to want of funds, the proposal to build had to be abandoned.

10. The endowments to the Civil Dispensary fell short of the estimate by Rs. 294. The loss of Rs. 200 is explained, viz., that for four months after the Vizianagrum Maharaja's death his monthly subscription was not paid, but no further explanation is given. The subscriptions seem to be gradually falling off. They are voluntary, and nothing can be done to secure them.

11. The Rs. 100 shown under "Advances Recoverable" (Debt Account) is the part repayment of an advance made to the midwife and nurse, and referred to in

---

1105/2

paragraph 23 *infra*. The total increase under this head is due to no provision having been made in the budget for the year under report it having been anticipated that the sum would be realized in 1878-79.

2

12. The increase of License Tax collections over the estimate is the revision of the list of persons liable to the tax.

13. The trifling decrease under the other items needs no explanation.

14. The expenditure was Rs. 10,961 including the net License Tax remittance after deducting the remuneration at 7 per cent. on the collections, against the budget allotment of Rs. 12,366 as shown below :—

	Actuals.	Estimates.
	RS.	RS.
GRANT I.		
New Works—		
Buildings	..	350
Sanitary and Miscellaneous	81	100
Repairs—		
Communications	752	1,000
Buildings	58	150
Sanitary and Miscellaneous	6	15
Other items	198	195
GRANT II.		
Results Grants	304	750
Contribution for Educational Inspection	180	180
GRANT III.		
Hospitals and Dispensaries	1,987	2,822
Vaccination	151	159
Registration of Births and Deaths	180	180
Conservancy	2,383	2,341
GRANT IV.		
Contribution to the Municipal Police	1,140	1,582
Avenues and Watering Roads	69	70
License Tax remittance	1,282	1,152
Miscellaneous	60	70
GRANT V.		
Office Establishment	976	872
License Tax Establishment	..	128
House Tax Establishment	180	180
Toll Establishment	678	..
Miscellaneous	56	70
Advances Recoverable	198	..
Refunds	42	..
Total ..	10,961	12,366
Closing Balance ..	187	176
Grand Total ..	11,148	12,542

15. *Grant I.*—The only new work that can be so called constructed during the year was a stone drain in one of the streets of the town which cost Rs. 81 ; Rs. 752 were expended in repairing certain roads, Rs. 6 on stone drains, and Rs. 58 on the following buildings :—

	RS.
Dispensary	49
Market Shops	7
Municipal Office	2
Total ..	58

2

It will be seen that the total expenditure under Grant I was only Rs. 897, while the allotment was Rs. 1,615. Had arrears of House Tax been collected there would have been the balance for expenditure. As it was there was no money—

> "The outlay was in almost every instance less than the estimate, because the Commissioners were bound to cut down their expenses in every possible way to enable them to pay the Local Fund Board the sum due in arrears on account of tolls."

The Rs. 672, referred to in paragraph 8 *supra*, have again been shown as a charge under Grant I. This ought to have been expunged from this head and added to Rs. 2,054-8-5 deducted from the gross receipts of Tolls in Statement I, and so excluded from both receipts and charges. The accounts have been corrected accordingly.

16. *Grant II.*—The grants due to the Results Schoolmasters amounted to Rs. 698, but as money was wanting only Rs. 304 could be paid. The balance, Rs. 394, has been paid this year. The contribution to Local Funds for Educational Inspection (Rs. 180) shown in the returns refers to the year 1878-79. The payment for 1879-80 is still unpaid for want of funds. The average daily attendance of boys at the Results Grants Schools was 366 and of girls 33, against 428 and 24 respectively in 1878-79. The number of boys presented for examination according to the first three standards was 232. The Vice-President remarks the Commissioners, as a body, take but feeble interest in the subject of education. I have called upon the Vice-President to send particulars for entry in Column 9 of Educational Statement No. V, and to call upon the Deputy Inspector of Schools to report why a copy of his report has not been submitted.

17. *Grant III.*—The decrease under Hospitals and Dispensaries is due to the following causes :—

(*a*) Appointment of a new Hospital Assistant on Rs. 20 in the Dispensary instead of a former man on Rs. 60 per mensem.
(*b*) Inability to meet the payment of a bill for cost of medicines and supplies.
(*c.*) Savings under "Diet of patients" owing to fall of prices and decrease in number of in-patients.
(*d*) Discontinuance of the services of a midwife and nurse.

Six thousand three hundred and sixty-nine patients were treated at the dispensary during the year against 4,937 in the year before. Of these—

	1879-80.	1878-79.
The Europeans were ..	181	177 and
The natives ..	6,188	4,760
Total ..	6,369	4,937

18. The number of deaths according to the vital statistics was 253 from the following diseases against 602 in the previous year :—

	Males.	Females.
Fevers ..	50	45
Small-pox ..	4	12
Other Causes ..	69	73
Total ..	123	130

The births were 137 males and 112 females against 125 and 108, respectively, in the year before.

The death-rate was 16·231, and the birth-rate 15·975 per thousand. The Vice-President remarks that the satistics are not satisfactorily kept, and that, without the enforcement of the penal provisions enjoined by the Towns Improvement Act, greater accuracy cannot be maintained owing to the negligence of the inhabitants to give notices of domestic occurrences. By these provisions it is expected that accurate returns will be produced.

19. The trifling decrease under Vaccination needs no remark. The numbers of cases vaccinated was 290 against 316 in 1878-79. Of these, 231 were successful against 248 in the previous year. The result is hardly satisfactory, and each successful case cost the Commissioners Annas 9-9. I have called the Vice-President's attention to this unsatisfactory result in the vaccine operations of the town.

20. The small increase of expenditure under Conservancy is due to the purchase of a pair of bullocks for the conservancy carts. Four Nuisance Inspectors, thirty-seven scavengers, two toties, and six bandy drivers each having a cart, constitute the Conservancy Establishment of the town. These, it is reported, do their work well, but the outskirts of the town are not in a sanitary state, though with the means at their disposal the Commissioners say they can do nothing more. The refuse of the town is carried off to a piece of waste land on the river bank. Three hundred and thirty-two bandy loads of this refuse were sold at twenty loads the rupee.

The general state of health has been, on the whole, very good.

The Vice-President remarks on the proximity of the river and the use of its bed as (1) a latrine, and (2) a burning-ground for the dead.

This, of course, is against all so-called proper sanitary regulation, though, for my own part, I think it is an open question whether the use of the bed of a river in such close proximity to the sea can do harm.

What there is to be washed away is carried down by each flood, and does no more harm to the town, and there is no population south of the town to be injured (if it be possible) by the very small amount of impurity that will there be found in the large mass of water.

21. *Grant IV.*—The only items under this head that require explanation are the killing of dogs, the contribution to the Police, and the License Tax remittance. No dogs were killed, and no rewards given for want of funds. As for the contribution the bills presented by the Superintendent of Police and paid during the year only amounted to Rs. 1,140 against Rs. 1,582 the allotment. For the increase in the License Tax remittance, *vide* paragraph 12 *supra*. Under recent instructions of Government the remuneration due to the Municipality was deducted before the remittance was credited to Government account. It was Rs. 96-8-5, and this is the difference between the tax shown in Statements I and II.

22. *Grant V.*—The increase above the allotment for office contingencies is due to the cost of printed forms; but Rs. 128 provided by Government for the License Tax Establishment was not spent as no extra establishment was necessary. The charges of the establishment for the collection of tolls had been hitherto deducted from the toll receipts, and the net amount only exhibited in Statement No. I of previous years; but as Government has taken objection to the exclusion of these charges from the receipts (G.O., 15th December 1879, No. 2401) the item finds a new entry under this head, and hence no allotment.

23. *Advances Recoverable.*—As explained in paragraph 2 of the Acting President's letter, No. 1128, dated 25th May, recorded in Proceedings of Government, Financial Department, No. 1194, dated 16th June 1880, the pay and travelling expenses of the midwife and nurse, amounting to Rs. 197, were advanced to her from the Municipal funds on her services having been dispensed with and debited to this head. A part of this advance was recovered from the Local Funds.

24. *Refunds.*—The Rs. 41 shown under this head represents the refund of Professional Tax made after the hearing of objection petitions.

25. The year closed with a balance in favor of the Commissioners of only Rs. 187. Their liabilities on the 31st March 1880 that were postponed to the current year for want of funds amounted to Rs. 1,661 as follows :—

	RS.
(*a*) To Results Grants Schoolmasters ..	394
(*b*) To Local Fund Board as contribution for midwife's charges ..	200
(*c*) To Local Fund Board as contribution for Educational Inspection .	180
(*d*) Due to Government for Medicines and Supplies for 1877-78 ..	609
(*e*) Do. do. do. for 1879-80 ..	278
Total ..	1,661

Of these items (*a*) and (*e*) have been paid up this year, and the Commissioners seem to be at a loss to know how the remaining items can be met. From the foregoing report it will be seen that *want of funds* is at the bottom of almost all the reasons assigned for short payments. The difficulty cannot be overcome until vigorous attempts are made to collect every outstanding arrear. Not less than 1,049 rupees remained uncollected at the end of the year.

26. Having but recently returned to the district, I cannot offer any remarks from personal experience on the administration of the Municipality for the year under report.

ENCLOSURE No. 1.

From H. M. WINTERBOTHAM, Esq., Vice-President of the Municipal Commission, Chicacole, to the President of the Municipal Commissions, Ganjam, dated Chicacole, 21st September 1880, No. 41.

I have the honor to submit the annual report on the Chicacole Municipality for the year 1879-80 with the usual enclosures.

2. There were twenty-eight meetings during the year, at which a total of one hundred and twenty Commissioners were present, making an average of rather over four. The President presided at one meeting, and one or other of the various Vice-Presidents at five.

3. Statement I, herewith forwarded, shows the total receipts from all sources, which, including the opening balance of Rs. 98-13-0, amount to Rs. 11,820-1-0, against an estimate of Rs. 12,542.

This sum includes the gross collections from the Imperial License-tax, and also the gross collections from Tolls, after deducting the share of the Local Fund Board.

4. *Tax on Houses.*—Rs. 1,746-8-8 were collected during the year. At the close of the year the arrears of house-tax were Rs. 727-3-4, of which Rs. 295 have been since collected. I cannot find any very satisfactory explanation for such large arrears. One of the bill collectors fell sick at a critical time, and the acting man did not understand his work: many of the houses were vacant without notice having been given to the Commissioners, and the inhabitants generally were slow to pay, and sufficient measures were not taken to enforce payment. This is all that can be said.

5. *Tax on Lands.*—I find that the Commissioners have been unable to arrive at any determination as to the principle on which this tax should be levied. Cultivated lands within the Municipality already pay the Imperial Land-tax and the Local Fund Cess. The Commissioners feel uncertain whether Government contemplate their imposing fresh taxation on these lands, and further are in doubt what lands would be liable to the tax; for, as far as they know, the boundary of the Municipality has never been defined. Under these circumstances no steps were taken during the year to levy the tax. The estimate of Rs. 100 under this head was not based on any data. A statement is under preparation which will show the area and existing assessment of all lands undoubtedly within Municipal limits, and the Commissioners will take an early opportunity to address you on the subject in a separate letter.

6. *Tax on Arts, Rs.* 1,979.—This was a new tax and the receipts exceeded the estimate by Rs. 379.

It was intended that the lower classes should be exempted if the receipts sufficed to pay the Municipal share of the cost of Police. The sum paid as contribution for Police during the year was Rs. 1,140-4-0, but the Commissioners were so pressed for funds that they were obliged to levy the tax to the full extent permitted by the Act.

7. *Tax on Vehicles and Animals.*—The deficiency of Rs. 195-12-0 under this head was in some measure due to changes in the Civil and Medical Officers.

8. *Registration of Carts.*—I can discover no satisfactory explanation of the deficiency of Rs. 114 under this head. The actuals for 1878-79 were Rs. 208, and probably the estimate of Rs. 280 was unduly high.

9. *Tolls.*—The sum of Rs. 2,600 shown in the budget was the estimated net revenue, less the share of the Local Fund Board.

It seems desirable that the course directed by Government with regard to the License-tax (G.O., Financial Department, 15th December 1879, No. 2401), should be followed in the case of Tolls, viz., that the gross revenue should be shown as a receipt and the share of the Local Fund Board as a charge. The non-observance of this course has led to confusion in the office, and the Local Fund Board were paid Rs. 50 more than their share.

The following figures will explain this:—

	RS.	A.	P.
Gross revenue from Tolls during the year 1879-80	4,686	14	6
Deduct charges	677	13	8
Net Revenue	4,009	0	10
Share of Local Fund Board, at 50 per cent.	2,004	8	5

The Local Fund Board were actually paid during the year Rs. 2,726-7-2, of which Rs. 671-14-9 was on account of an arrear for the previous year. The over-payment can be adjusted during the current year.

Subject to the above correction the net Municipal revenue from Tolls was Rs. 2,004-8-5, being Rs. 595-7-7 under the estimate of Rs. 2,600. Since the fall of the Chicacole bridge the annual net Municipal revenue from Tolls (after deducting the share of the Local Fund Board) has been as follows:—

	RS.
1877-78 (famine year when traffic was under extraordinary stimulus.)	2,677
1878-79	1,750
1879-80	2,004
Total ..	6,431
Average ..	2,144

It seems clear therefore that the estimate of Rs. 2,600 was not based on sufficient data and was unduly high.

10. Statement VI-B (herewith forwarded) contains an explanation of the variations between the estimate and the actuals in the case of the other items of income, and it seems useless to lengthen this report by repeating the explanations.

EXPENDITURE.

11. The total expenditure for the year amounted to Rs. 11,633-6-10 against an estimate of Rs. 12,366. This includes Rs. 1,282-7-7 the amount of the Imperial License-tax less 10 per cent.

Statement VI-B, submitted herewith, contains an explanation of the variations between the estimate and the actuals.

The outlay was in almost every instance less than the estimate, because the Commissioners were bound to cut down their expenses in every possible way to enable them to pay the Local Fund Board the sum due in arrears on account of Tolls.

At the close of the year the Commissioners found themselves in the following position:—

Credit Side.

	RS.	A.	P.
Cash in hand	186	10	2
Due from Local Fund Board on account of advance to Midwife	97	8	0
Due from Local Fund Board on account of over-payment for Tolls	50	0	0
Total ..	334	2	2

Debit Side.

	RS.	A.	P.
Due to Schoolmasters on account of Result Grants ..	394	7	0
Due to Local Fund Board as contribution for Midwife in 1878-79 . ..	200	0	0
Due to Local Fund Board for contribution towards Educational Inspectorate.	180	0	0
Due to Government for Medicines and Supplies furnished in 1877-78 ..	608	8	3
Due to Government for Medicines and Supplies furnished in 1879-80 ..	278	3	11
Total ..	1,661	3	2
	334	2	2
Deficit Balance on the 1st April 1880 ..	1,327	1	0

Of this sum Rs. 654-6-1 on account of items 2, 3, and 4 still remain unpaid, and it is not at present clear to the Commissioners where the money is to come from.

12. *Grant II—Education.*—Particulars of the nine Elementary Results Grant Schools, supported by the Municipality, are given in Statement V. The grants earned by the Schoolmasters during the year, amounted to Rs. 698-8-0, of which the Commissioners were unable to pay more than Rs. 304-1-0. The balance was paid during the current year as soon as funds became available.

I fear the Commissioners, as a body, take but a feeble interest in the subject of education. The Deputy Inspector of Schools has not communicated to them any remarks on the result of his examination of the schools, and I have personally had as yet little opportunity to acquire information regarding them. Two hundred and thirty-two boys in all were presented for examination according to the 1st, 2nd, and 3rd standards—207 passed in Writing, 188 in Arithmetic, 204 in Poetry, 60 in Grammar, 67 in Geography, 61 in History. The boys pay a small fee to the teachers, varying from two to four annas a-month.

One of the Masters has passed the Fifth Grade Teacher's Test in Telugu. One of his Assistants has passed the General Test in English and Telugu. One other Master has passed the General Test in Telugu. The rest have not been trained or educated in accordance with English notions.

There are, I am told, eleven other schools in the town (besides the Government School) which receive no aid from Municipal Funds. One girls' school, maintained by the Baptist Mission, receives a grant from Government. The rest are mostly small pial schools, the instruction given in which is too rudimentary to admit of their being brought under the Results Grant Rules.

13. *Grant III—Sanitation and Medical Services.*—Particulars of the in and out patients treated at the Civil Dispensary are given in the following abstract:—

1879-80.

—	REMAINED ON THE 31ST MARCH 1879.			ADMITTED DURING THE YEAR.			TOTAL TREATED.			DISCHARGED.			DIED.			REMAINED ON THE 31ST MARCH 1880.			AVERAGE.		
	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.
In-patients ..	..	14	14	..	122	122	..	136	136	..	97	97	..	26	26	..	13	13	..	12·08	12·08
Out-patients ..	6	90	96	175	5,962	6,137	181	6,052	6,233	177	5,924	6,101	..	4	4	4	124	128	1·03	43·58	44·61
Total ..	6	104	110	175	6,084	6,259	181	6,188	6,369	177	6,021	6,198	..	30	30	4	137	141	1·03	55·66	56·69

1878-79.

—	REMAINED ON THE 31ST MARCH 1879.			ADMITTED DURING THE YEAR.			TOTAL TREATED.			DISCHARGED.			DIED.			REMAINED ON THE 31ST MARCH 1880.			AVERAGE.		
	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.
Total ..	5	115	120	172	4,645	4,817	177	4,760	4,937	170	4,609	4,779	..	48	48	7	103	110	9·37	46·81	56·12

14. *Vaccination.*—The number of persons vaccinated was as follows :—

1879-80.

—	Male.	Female.	Total.	Successful.	Unsuccessful.	Unknown.
Under one year of age.	3	3	6	3	3	..
Above one year of age.	213	77	290	228	62	..
Total ..	216	80	296	231	65	..

1878-79.

Total ..	216	100	316	248	68	..

15. *Births and Deaths.*—Taking the figures of the last Census the population of the Municipality is 15,587.

The deaths registered during the year again exceed the births. The number of deaths registered was 253 or 16·3 per thousand. The number of births was 249 or 15·99 per thousand. The Commissioners have hitherto been reluctant to put in force the penal provisions of Section 94 of the Towns Improvement Act, and, as a matter of fact, the inhabitants have habitually neglected to report the occurrence of births and deaths. It cannot therefore be wondered at that the results of the registration are unsatisfactory.

The inhabitants have lately had their obligations under Section 94 of the Act proclaimed to them. Steps will be taken to enforce the penal provisions of Section 94, and more accurate returns for the current year may be expected.

16. *Conservancy.*—The thirty-seven sweepers and six bandies maintained by the Commissioners have sufficient daily employment in scavenging the thoroughfares, and this has been well attended to. The refuse collected is deposited on a piece of waste land on the river bank and is offered for sale at the rate of 20 bandy-loads for a rupee ; 332 loads were sold during the year. Many of the purlieus of the town are in a filthy state, but the Commissioners cannot do more with the means at their disposal.

The burning of the dead requires supervision. Owing to the high price of fuel the remains are seldom reduced to ashes. A wide stretch of sand on the river bank is used as a burning ground, and this is strewn with skulls, bones, and other remnants of mortality to a shocking extent. I presume the place will be swept clean by the floods during the rains, and steps will then be taken to have unconsumed remains buried in the sand, if this can be done without offence to religious prejudices.

At present the horrible and ineffectual method of disposing of skulls and bones is to cast them into the water. All the most thickly populated parts of the town are on the banks of the river, and, thanks to the ample space afforded by its bed, latrines are little needed. In respect to its general cleanliness Chicacole will bear comparison with any Municipality I am acquainted with.

ENCLOSURE No. 2.

ANNUAL CONCISE REPORT OF THE CIVIL DISPENSARY, CHICACOLE, FOR THE YEAR 1879-80.

1. *General and Seasonal Phenomena.*—The total rain-fall during the year was 34 inches and 67½ cents. This is about the average of a normal season.

2. *Necessaries of life.*—These have been cheap and plentiful as compared with the previous three or four years. No marked destitution has been observed.

3. *General State of Heal* —This has been, on the whole, very good. A few cases of hooping cough prevailed in the town ıd adjacent villages during the cold months.

4. *Cholera* has not appeared her sporadically or as an epidemic.

5. *Small-pox.*—No small-pox i wn nor adjacent villages.

6. *Malarial Fevers.*—Of these fe s, 1,601 were treated as out and 11 as in patients during the year. They were all mild an f the quotidian type yielding readily to tinct. iodi. and powder of aconitum heterophyllum in ses of from ten to fifteen grains thrice daily. Only a very few cases required quinine. Ther as one fatal case from remittent fever in an old pensioned sepoy, who was passing through cacole.

7. *Prevailing Diseases.*—The prevailin iseases were malarious fevers of a mild type, rheumatic affections, syphilitic affections, gene. debility, dropsy, neuralgic affections chiefly of the ear, diarrhœa, skin diseases, and ulcers.

8. *General Remarks.*—The benefits to the r by the dispensary are held in as high estimation as in former years. The total number o ut-patients treated during the year was 6,233, or 1,480 in excess of the previous year. Am these there were four deaths. There were 136 in-patients treated, being 48 less than in th revious year. Among these in-patients there were twenty-six deaths. This is not a high figu hen it is remembered that most of the in-patients are in a nearly moribund condition on admi n.

CHICACOLE,
1st *April* 1880.

(S d) P. KINSLEY,
Apothecary in Medical
Charge, Chicacole.

From G. D. LEMAN, Esq., President of the Municipal C nissions, Ganjam, to the Chief Secretary to Government, dated Chatrapur, 16th ember 1880, No. 3274 [Current No. 3409].

In continuation of paragraph 6 of my report, No. 2808, ed 8th November 1880, I have the honor to state that the balance in Column 6 agai "Taxes on Arts, &c.," in Statement No. IV, therewith forwarded, should be raised s. 44. A sum of Rs. 41-8-0 remains irrecoverable, and it is proposed to write it o he accounts of the current year.

2. I also send copy of paragraph 5 of the Vice-President's letter entry in Column 9 of the Educational Return No. V.

ENCLOSURE No. 1.

EXTRACT from letter from the Vice-President of the Chicacole Municipality, dated 2nd December 1880, No. 52.

5. *Your Paragraph* 4. There is a Government Second Grade High School in this Municipality. There are six teachers and about hundred and thirty-three boys in it ; of the latter, four are Mahomedans and eight are Uriyas.

(True Extract.)

(Signed) G. D. LEMAN,
President of the Municipalities, Ganjam.

ORDER THEREON, 15th June 1881, No. 1105.

The receipts and charges of the Chicacole Municipality for 1879-80 are compared below with the estimates for the year and the actuals for the preceding year :—

RECEIPTS.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
	RS.	RS.	RS.
Balance brought forward	5	12	99
Rates on Houses and Lands, at 5 per cent.	1,926	2,400	1,747
Taxes on Arts, at B Schedule rates ..	..	1,600	1,979
Taxes on Vehicles and Animals, at C Schedule rates	403	520	324
Registration of Carts, at 2 rupees per cart ..	208	280	166
Tolls, at half the D Schedule rates	2,688	2,600	1,960
License Tax	1,261	1,280	1,379
Assignments by Government	..	..	2
Contribution from Local Funds	900	900	900
Fines and Fees	65	100	124
Endowments	767	900	606
Miscellaneous	1,746	1,950	1,763
Advances Recoverable	..	..	100
Total ..	9,969	12,542	11,149

CHARGES.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
GRANT I.	RS.	RS.	RS.
New Works—			
Buildings	457	350	..
Sanitary Miscellaneous	..	100	81
Repairs— ations	726	1,000	752
Comm	51	150	58
Build and Miscellaneous	11	15	6
Sanënt	257	180	180
Establi Plant	17	15	18
Tools			
GRANT I s Grants	672	750	304
Rection (Contribution)	..	180	180
III.			
Gr Hospitals and Dispensaries	2,498	2,772	1,937
Medical College	48	50	50
Vaccination	168	159	151
Registration of Births and Deaths	180	180	180
Conservancy	2,348	2,341	2,383
GRANT IV.			
Travellers' Bungalow	60	..	..
Avenues and Watering Roads	67	70	70
Police	..	1,582	1,140
License Tax	1,135	1,152	1,282
Miscellaneous	61	70	60
GRANT V.			
Supervision and Management	1,114	1,250	1,890
Advances Recoverable	..	..	198
Refunds	..	..	42
Balances	99	176	187
Total ..	9,969	12,542	11,149

2. The receipts of the year, excluding opening balance and License Tax collections, amounted to Rs. 9,671 against Rs. 11,250 estimated and Rs. 8,703 actuals for 1878-79. The decrease compared with the estimates is chiefly under Rates on Houses and Lands and Tolls. The excess over the previous year is due to the levy of the Profession Tax.

3. The receipts from taxation including Tolls but excluding License Tax amounted to Rs. 6,176 against Rs. 7,400 estimated and Rs. 5,225 actuals for the previous year. The decrease below the estimate is owing mainly to uncollected arrears of House Tax, and to the Land rate not being enforced. The outstanding balance of House Tax at the close of the year was 37·5 per cent. of the demand. This large arrear is ascribed to laxity in collection, which, it is observed, the President has taken steps to remedy. The delay in commencing the levy of the Land rate is not satisfactory. It is not understood how lands within Municipal limits could be subjected to the Local Fund Cess as by law Act IV of 1871 is not operative where Act III of 1871 applies; and the Vice-President's statement that the limits have never been defined is evidently made in ignorance of G.O., dated 29th April 1867, No. 439, Public Department, which clearly lays down the Municipal boundary. The Government await the special communication promised, which should be no longer delayed. The Tolls revenue was worse than the estimate owing to the latter having been unduly high. The President's correction of the entries on this account is noted. The special return prescribed by G.O., dated 22nd August 1879, No. 1614, should have been submitted. If this had been correctly kept, the error of overpayment could not have occurred. The mode of crediting the Tolls revenue, suggested by the Vice-President in paragraph 9 of his letter, is opposed to G.O., dated 3rd January 1877, No. 28, Financial Department. The Local Fund Board should be addressed if the share paid to them is considered excessive under the altered circumstances represented.

4. The incidence of income per head of population, excluding opening balance and License Tax, was As. 9-11 against As. 8-11 in 1878-79; and of taxation excluding Tolls was As. 4-4 against As. 2-7 in the previous year.

5. The total expenditure, exclusive of the License Tax, amounted to Rs. 9,680 against Rs. 11,214 estimated and Rs. 8,735 actuals for 1878-79. It was distributed in the following proportions:—

Grant I—Public Works	11·3
„ II—Education	5·0
„ III—Sanitation	48·6
„ IV—Lighting and Miscellaneous	13·1
„ V—Supervision	19·5
Advances and Refunds	2·5

The short receipts necessitated expenditure being kept within narrow limits.

6. No new work of any importance was undertaken during the year, the bulk of the expenditure under Grant I being in repairs of roads and buildings. The state of the communications should have been noticed in the report.

7. The expenditure on Education was limited to Rs. 484 out of an allotment of Rs. 930. Nine schools earned results grants, of which only six received the amounts earned, 43·5 per cent. of the grants remaining undisbursed at the close of the year for lack of funds. The progress of the schools has not been reported on. The attention of the Director of Public Instruction will be drawn to the omission of the Deputy Inspector to communicate his report to the Commissioners. The Government regret the want of interest evinced by the Commissioners in education. Statement V, Column 9, is still imperfect; it relates to only one institution, while there appear to be eleven more schools receiving no aid from the Municipality, all of which should be specified. The report does not show the proportion of the school-going population in the town under instruction. This omission leaves the Government without information regarding the extent to which educational effort on the part of the Municipality is still required.

8. The charges for hospitals and dispensaries show a decline, mainly owing to the reduced pay of the present medical subordinate and to the services of the midwife and nurse being dispensed with. The number of patients treated rose from 4,937 to 6,369, which is satisfactory. The Government note that the poor results obtained by

vaccination and its abnormal cost are engaging attention. The registration of births and deaths shows the following results :—

	Births.	Ratio per Mille.	Deaths.	Ratio per Mille.
1878-79	233	14·9	602	38·6
1879-80	249	15·9	253	16·2

9. These results, although more satisfactory than those of the previous year, still bear evidence of inaccuracy. The Commissioners have resolved to improve the returns by enforcing the penal provisions of the Act. The outlay on conservancy slightly exceeded the estimate. The sanitation of the town appears to have received fair attention. The public health was good during the year.

10. "Supervision and Management" shows an advance over the estimate owing mainly to the cost of the Tolls establishment forming a charge under this head.

11. The financial condition is very far from satisfactory. Little interest appears to be taken by the Commissioners in Municipal administration. The incidence of taxation is by no means high. The collections were exceedingly lax. The revenue both from direct taxation and from miscellaneous sources is evidently capable of great improvement. The President and Vice-President will take immediate and energetic measures to place the affairs of the town upon a better footing.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the President of the Municipal Commissions, Ganjam District.
„ Revenue Department.
„ Board of Revenue.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner for Madras.
„ Director of Public Instruction.
„ Accountant-General.
„ President of the Local Fund Boards, Ganjam District.
„ Inspector-General of Police.

Exd. J. Wright.

Govt. of |1881| Madras

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Ganjam District,
&c., &c., &

Dated June, 15th.

Issued

Recd. *Encl.*

G.O., 15th June 1881, No. 1105.

JUNE.

Municipal—Reports. — Annual report of Chicacole Municipality for 1879-80, reviewed.

Proof

7=5/1

1105/9

9

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

---

15 June ~~th May~~ 1881, No. 1105

Municipal—Reports.

s/ Read the following paper :—

From G. D. LEMAN, Esq., President of the Municipal Commissions, Ganjam District, to the Chief Secretary to Government, dated Chatrapur, 8th November 1880, *No.* 2808 [*Current No.* 3025].

I have the honor to submit the annual report of the Chicacole Municipality for the past official year 1879-80, together with the prescribed returns, the report of the Auditor on the examination thereon, and that of the Medical Officer on the working of the Dispensary.

RECEIPTS.

2. The receipts of the Municipality during the year under report were Rs. 11,049, or, exclusive of the License Tax collections, Rs. 9,670 as under :—

	Actuals.	Estimate.
	RS.	RS.
House Tax	1,746	2,300
Rate on Lands	..	100
Professional Tax	1,979	1,600
Taxes on Vehicles and Animals	324	520
Registration of Carts	166	280
Tolls	1,960	2,600
Surplus Pound Fund	2	..
Contribution from Local Funds for Civil Dispensary ..	900	900
Fines and Fees	540	575
Market Fees, Rents, &c.	1,323	1,450
Endowments (for Dispensary)	606	900
Miscellaneous	24	25
Debt account	100	..
Total ..	9,670	11,250
License Tax collections	1,379	1,280
Grand Total ..	11,049	12,530

3. The opening balance was Rs. 99 instead of the Budget Estimate of Rs. 12.

4. The House Tax demand, both arrears and current, amounted to Rs. 2,793, and the collections fell short of the demand by Rs. 1,047. For this large balance, the Vice-President admits he can give no satisfactory explanation, and it is hoped he will take the necessary steps to prevent any such in future. It is his duty to see that neglect is not allowed. Of these arrears Rs. 295 have since been collected, and the collection of the balance must be made at once.

5. In G.O., dated 24th October 1878, No. 1906, penultimate part of paragraph 2, it is ordered that lands in the Municipal limits are to be taxed under the Act, and an arbitrary sum of Rs. 100 was, therefore, entered in the budget; but the Commissioners, as the Vice-President now reports for the first time, have been unable to

9

satisfy themselves that lands which pay revenue and Local Fund Cess should also pay Municipal rate. A report is promised on the matter which the Vice-President has been directed to submit without delay. Meantime no collections have been made on account of rate on lands in the year.

6. From taxes on Arts and Professions there is an increase of Rs. 379. The imposition of this tax was commenced from the year under report, in consequence of the additional charge brought on the Municipality on account of contribution towards cost of the Town Police. When the budget was prepared it was intended to exempt certain classes of people from the taxation, but, owing to lack of funds, the Commissioners were obliged to levy the tax to the full extent permitted by the Act.

In Statement No. IV, I find there is a discrepancy in the item "Taxes on Arts, &c." If the collection is only Rs. 1,979, and Rs. 41-8-0 has been refunded out of that (*vide* Statement No. II), the balance must be Rs. 41-8-0, *plus* Rs. 2-8-0 or Rs. 44. If the collection is only Rs. 1,979, *plus* Rs. 41-8-0, of which Rs. 41-8-0 have been refunded (when the balance of Rs. 2-8-0 shown in Statement No. IV is a correct figure), Rs. 2,020 should be the figure in the "Collection" column, and that sum should also appear in Statement No. I. I have called upon the Vice-President to explain this.

7. The decrease in receipts from taxes on Animals and Vehicles and Registration of Carts is said to be due to a decrease in the number of carts and animals and to changes in the Civil and Medical Officers stationed at the town, but the explanation does not seem to me a sufficient one.

8. The Tolls fetched a sum of Rs. 4,687, or, exclusive of the charges (Rs. 678) of the establishment maintained for the collection thereof, Rs. 4,009. Of this a half was due to the Local Fund Board. But the sum actually paid to that Board was Rs. 2,726 composed of the following items:—

	RS.
Half of the Rs. 4,009 above referred to..	2,004
Arrears due for 1878-79 (*vide* paragraph 6, G.O., 15th December 1879, No. 2401)	672
Over-payment erroneously made ..	50
Total ..	2,726

The Rs. 50 overpaid will be adjusted in making a similar payment this year.

The decrease of Rs. 595 of tolls under the estimate (the net revenue to the Municipality being only Rs. 2,004 after deducting the share half of the establishment charges) is ascribed to the estimate being unduly high, as explained in paragraph 10 of the Vice-President's report.

Now that the bridge over the Langulia is not passable, it seems to me that the share of tolls given to the Local Fund Board is too high. There is no through traffic to speak of, though, possibly, for the convenience of merchants resident at Chicacole, goods are brought in and taken out again.

If a half of the collections was a fair allowance to the Local Fund Board when the bridge existed, it certainly is more than their share now.

9. The decrease of Rs. 127 under the estimate of market fees, rents, &c., is owing to an expectation when the budget was prepared that new shops could be erected by the Municipality, and that their rents would be thereby augmented, but, owing to want of funds, the proposal to build had to be abandoned.

10. The endowments to the Civil Dispensary fell short of the estimate by Rs. 294. The loss of Rs. 200 is explained, viz., that for four months after the Vizianagrum Maharaja's death his monthly subscription was not paid, but no further explanation is given. The subscriptions seem to be gradually falling off. They are voluntary, and nothing can be done to secure them.

11. The Rs. 100 shown under "Advances Recoverable" (Debt Account) is the part repayment of an advance made to the midwife and nurse, and referred to in

paragraph 23 *infra*. The total increase under this head is due to no provision having been made in the budget for the year under report it having been anticipated that the sum would be realized in 1878-79.

12. The increase of License Tax collections over the estimate is the revision of the list of persons liable to the tax.

13. The trifling decrease under the other items needs no explanation.

14. The expenditure was Rs. 10,961 including the net License Tax remittance after deducting the remuneration at 7 per cent. on the collections, against the budget allotment of Rs. 12,366 as shown below:—

	Actuals.	Estimates.
	RS.	RS.
GRANT I.		
New Works—		
Buildings ..	..	350
Sanitary and Miscellaneous	81	100
Repairs—		
Communications ..	752	1,000
Buildings ..	58	150
Sanitary and Miscellaneous	6	15
Other items ..	198	195
GRANT II.		
Results Grants ..	304	750
Contribution for Educational Inspection	180	180
GRANT III.		
Hospitals and Dispensaries ..	1,987	2,822
Vaccination ..	151	159
Registration of Births and Deaths	180	180
Conservancy ..	2,383	2,341
GRANT IV.		
Contribution to the Municipal Police ..	1,140	1,582
Avenues and Watering Roads	69	70
License Tax remittance	1,282	1,152
Miscellaneous ..	60	70
GRANT V.		
Office Establishment ..	976	872
License Tax Establishment	..	128
House Tax Establishment	180	180
Toll Establishment ..	678	..
Miscellaneous ..	56	70
Advances Recoverable	198	..
Refunds ..	42	..
Total ..	10,961	12,366
Closing Balance ..	187	176
Grand Total ..	11,148	12,542

15. *Grant I.*—The only new work that can be so called constructed during the year was a stone drain in one of the streets of the town which cost Rs. 81; Rs. 752 were expended in repairing certain roads, Rs. 6 on stone drains, and Rs. 58 on the following buildings:—

	RS.
Dispensary ..	49
Market Shops ..	7
Municipal Office ..	2
Total ..	58

It will be seen that the total expenditure under Grant I was only Rs. 897, while the allotment was Rs. 1,615. Had arrears of House Tax been collected there would have been the balance for expenditure. As it was there was no money—

> "The outlay was in almost every instance less than the estimate, because the Commissioners were bound to cut down their expenses in every possible way to enable them to pay the Local Fund Board the sum due in arrears on account of tolls."

The Rs. 672, referred to in paragraph 8 *supra*, have again been shown as a charge under Grant I. This ought to have been expunged from this head and added to Rs. 2,054-8-5 deducted from the gross receipts of Tolls in Statement I, and so excluded from both receipts and charges. The accounts have been corrected accordingly.

16. *Grant II.*—The grants due to the Results Schoolmasters amounted to Rs. 698, but as money was wanting only Rs. 304 could be paid. The balance, Rs. 394, has been paid this year. The contribution to Local Funds for Educational Inspection (Rs. 180) shown in the returns refers to the year 1878-79. The payment for 1879-80 is still unpaid for want of funds. The average daily attendance of boys at the Results Grants Schools was 366 and of girls 33, against 428 and 24 respectively in 1878-79. The number of boys presented for examination according to the first three standards was 232. The Vice-President remarks the Commissioners as a body take but feeble interest in the subject of education. I have called upon the Vice-President to send particulars for entry in Column 9 of Educational Statement No. V, and to call upon the Deputy Inspector of Schools to report why a copy of his report has not been submitted.

17. *Grant III.*—The decrease under Hospitals and Dispensaries is due to the following causes :—

(*a.*) Appointment of a new Hospital Assistant on Rs. 20 in the Dispensary instead of a former man on Rs. 60 per mensem.
(*b.*) Inability to meet the payment of a bill for cost of medicines and supplies.
(*c.*) Savings under "Diet of patients" owing to fall of prices and decrease in number of in-patients.
(*d.*) Discontinuance of the services of a midwife and nurse.

Six thousand three hundred and sixty-nine patients were treated at the dispensary during the year against 4,937 in the year before. Of these—

	1879-80.	1878-79.
The Europeans were	181	177 and
The natives	6,188	4,760
Total	6,369	4,937

18. The number of deaths according to the vital statistics was 253 from the following diseases against 602 in the previous year :—

	Males.	Females.
Fevers	50	45
Small-pox	4	12
Other Causes	69	73
Total	123	130

The births were 137 males and 112 females against 125 and 108, respectively, in the year before.

The death-rate was 16·231, and the birth-rate 15·975 per thousand. The Vice-President remarks that the satistics are not satisfactorily kept, and that, without the enforcement of the penal provisions enjoined by the Towns Improvement Act, greater accuracy cannot be maintained owing to the negligence of the inhabitants to give notices of domestic occurrences. By these provisions it is expected that accurate returns will be produced.

19. The trifling decrease under Vaccination needs no remark. The numbers of cases vaccinated was 290 against 316 in 1878-79. Of these, 231 were successful

1105
11

against 248 in the previous year. The result is hardly satisfactory, and each successful case cost the Commissioners Annas 9-9. I have called the Vice-President's attention to this unsatisfactory result in the vaccine operations of the town.

11

20. The small increase of expenditure under Conservancy is due to the purchase of a pair of bullocks for the conservancy carts. Four Nuisance Inspectors, thirty-seven scavengers, two toties, and six bandy drivers each having a cart, constitute the Conservancy Establishment of the town. These, it is reported, do their work well, but the outskirts of the town are not in a sanitary state, though with the means at their disposal the Commissioners say they can do nothing more. The refuse of the town is carried off to a piece of waste land on the river bank. Three hundred and thirty-two bandy loads of this refuse were sold at twenty loads the rupee.

The general state of health has been on the whole very good.

The Vice-President remarks on the proximity of the river and the use of its bed as (1) a latrine, and (2) a burning-ground for the dead.

This, of course, is against all so-called proper sanitary regulation, though, for my own part, I think it is an open question whether the use of the bed of a river in such close proximity to the sea can do harm.

What there is to be washed away is carried down by each flood, and does no more harm to the town, and there is no population south of the town to be injured (if it be possible) by the very small amount of impurity that will there be found in the large mass of water.

21. *Grant IV.*—The only items under this head that require explanation are the killing of dogs, the contribution to the Police, and the License Tax remittance. No dogs were killed, and no rewards given for want of funds. As for the contribution the bills presented by the Superintendent of Police and paid during the year only amounted to Rs. 1,140 against Rs. 1,582 the allotment. For the increase in the License Tax remittance, *vide* paragraph 12 *supra*. Under recent instructions of Government the remuneration due to the Municipality was deducted before the remittance was credited to Government account. It was Rs. 96-8-5, and this is the difference between the tax shown in Statements I and II.

22. *Grant V.*—The increase above the allotment for office contingencies is due to the cost of printed forms; but Rs. 128 provided by Government for the License Tax Establishment was not spent as no extra establishment was necessary. The charges of the establishment for the collection of tolls had been hitherto deducted from the toll receipts, and the net amount only exhibited in Statement No. I of previous years; but as Government has taken objection to the exclusion of these charges from the receipts (G.O., 15th December 1879, No. 2401) the item finds a new entry under this head, and hence no allotment.

See para 15 above X

23. *Advances Recoverable.*—As explained in paragraph 2 of the Acting President's letter, No. 1128, dated 25th May, recorded in Proceedings of Government, Financial Department, No. 1194, dated 16th June 1880, the pay and travelling expenses of the midwife and nurse, amounting to Rs. 197, were advanced to her from the Municipal funds on her services having been dispensed with and debited to this head. A part of this advance was recovered from the Local Funds.

24. *Refunds.*—The Rs. 41 shown under this head represents the refund of Professional Tax made after the hearing of objection petitions.

25. The year closed with a balance in favor of the Commissioners of only Rs. 187. Their liabilities on the 31st March 1880 that were postponed to the current year for want of funds amounted to Rs. 1,661 as follows :—

	RS.
(*a*) To Results Grants Schoolmasters	394
(*b*) To Local Fund Board as contribution for midwife's charges	200
(*c*) To Local Fund Board as contribution for Educational Inspection	180
(*d*) Due to Government for Medicines and Supplies for 1877-78	609
(*e*) Do. do. do. for 1879-80	278
Total	1,661

11

Of these items (*a*) and (*e*) have been paid up this year, and the Commissioners seem to be at a loss to know how the remaining items can be met. From the foregoing report it will be seen that *want of funds* is at the bottom of almost all the reasons assigned for short payments. The difficulty cannot be overcome until vigorous attempts are made to collect every outstanding arrear. Not less than 1,049 rupees remained uncollected at the end of the year.

26. Having but recently returned to the district, I cannot offer any remarks from personal experience on the administration of the Municipality for the year under report.

ENCLOSURE No. 1.

From H. M. WINTERBOTHAM, Esq., Vice-President of the Municipal Commission, Chicacole, to the President of the Municipal Commissions, Ganjam, dated Chicacole, 21st September 1880, No. 41.

I have the honor to submit the annual report on the Chicacole Municipality for the year 1879-80 with the usual enclosures.

2. There were twenty-eight meetings during the year, at which a total of one hundred and twenty Commissioners were present, making an average of rather over four. The President presided at one meeting, and one or other of the various Vice-Presidents at five.

3. Statement I, herewith forwarded, shows the total receipts from all sources, which, including the opening balance of Rs. 98-13-0, amount to Rs. 11,820-1-0, against an estimate of Rs. 12,542.

This sum includes the gross collections from the Imperial License-tax, and also the gross collections from Tolls, after deducting the share of the Local Fund Board.

4. *Tax on Houses.*—Rs. 1,746-8-8 were collected during the year. At the close of the year the arrears of house-tax were Rs. 727-3-4, of which Rs. 295 have been since collected. I cannot find any very satisfactory explanation for such large arrears. One of the bill collectors fell sick at a critical time, and the acting man did not understand his work: many of the houses were vacant without notice having been given to the Commissioners, and the inhabitants generally were slow to pay, and sufficient measures were not taken to enforce payment. This is all that can be said.

5. *Tax on Lands.*—I find that the Commissioners have been unable to arrive at any determination as to the principle on which this tax should be levied. Cultivated lands within the Municipality already pay the Imperial Land-tax and the Local Fund Cess. The Commissioners feel uncertain whether Government contemplate their imposing fresh taxation on these lands, and further are in doubt what lands would be liable to the tax; for, as far as they know, the boundary of the Municipality has never been defined. Under these circumstances no steps were taken during the year to levy the tax. The estimate of Rs. 100 under this head was not based on any data. A statement is under preparation which will show the area and existing assessment of all lands undoubtedly within Municipal limits, and the Commissioners will take an early opportunity to address you on the subject in a separate letter. ?

6. *Tax on Arts, Rs.* 1,979.—This was a new tax and the receipts exceeded the estimate by Rs. 379.

It was intended that the lower classes should be exempted if the receipts sufficed to pay the Municipal share of the cost of Police. The sum paid as contribution for Police during the year was Rs. 1,140-4-0, but the Commissioners were so pressed for funds that they were obliged to levy the tax to the full extent permitted by the Act.

7. *Tax on Vehicles and Animals.*—The deficiency of Rs. 195-12-0 under this head was in some measure due to changes in the Civil and Medical Officers.

8. *Registration of Carts.*—I can discover no satisfactory explanation of the deficiency of Rs. 114 under this head. The actuals for 1878-79 were Rs. 208, and probably the estimate of Rs. 280 was unduly high.

9. *Tolls.*—The sum of Rs. 2,600 shown in the budget was the estimated net revenue, less the share of the Local Fund Board.

It seems desirable that the course directed by Government with regard to the License-tax (G.O., Financial Department, 15th December 1879, No. 2401), should be followed in the case of Tolls, viz., that the gross revenue should be shown as a receipt and the share of the Local Fund Board as a charge. The non-observance of this course has led to confusion in the office, and the Local Fund Board were paid Rs. 50 more than their share.

The following figures will explain this—

	RS.	A.	P.
Gross revenue from Tolls during the year 1879-80	4,686	14	6
Deduct charges	677	13	8
Net Revenue	4,009	0	10
Share of Local Fund Board, at 50 per cent.	2,004	8	5

The Local Fund Board were actually paid during the year Rs. 2,726-7-2, of which Rs. 671-14-9 was on account of an arrear for the previous year. The over-payment can be adjusted during the current year.

Subject to the above correction the net Municipal revenue from Tolls was Rs. 2,004-8-5, being Rs. 595-7-7 under the estimate of Rs. 2,600. Since the fall of the Chicacole bridge the annual net Municipal revenue from Tolls (after deducting the share of the Local Fund Board) has been as follows:—

	RS.
1877-78 (famine year when traffic was under extraordinary stimulus.)	2,677
1878-79	1,750
1879-80	2,004
Total ..	6,431
Average ..	2,144

It seems clear therefore that the estimate of Rs. 2,600 was not based on sufficient data and was unduly high.

10. Statement VI-B (herewith, forwarded) contains an explanation of the variations between the estimate and the actuals in the case of the other items of income, and it seems useless to lengthen this report by repeating the explanations.

EXPENDITURE.

11. The total expenditure for the year amounted to Rs. 11,633-6-10 against on estimate of Rs. 12,366. This includes Rs. 1,282-7-7 the amount of the Imperial License-tax less 10 per cent.

Statement VI-B, submitted herewith, contains an explanation of the variations between the estimate and the actuals.

The outlay was in almost every instance less than the estimate, because the Commissioners were bound to cut down their expenses in every possible way to enable them to pay the Local Fund Board the sum due in arrears on account of Tolls.

At the close of the year the Commissioners found themselves in the following position:—

Credit Side.	RS.	A.	P.	*Debit Side.*	RS.	A.	P.
Cash in hand	186	10	2	Due to Schoolmasters on account of Result Grants ..	394	7	0
Due from Local Fund Board on account of advance to Midwife	97	8	0	Due to Local Fund Board as contribution for Midwife in 1878-79 . ..	200	0	0
Due from Local Fund Board on account of over-payment for Tolls	50	0	0	Due to Local Fund Board for contribution towards Educational Inspectorate.	180	0	0
				Due to Government for Medicines and Supplies furnished in 1877-78 ..	608	8	3
				Due to Government for Medicines and Supplies furnished in 1879-80 ..	278	3	11
Total ..	334	2	2	Total ..	1,661	3	2
					334	2	2
				Deficit Balance on the 1st April 1880 ..	1,327	1	0

Of this sum Rs. 654-6-1 on account of items 2, 3, and 4 still remain unpaid, and it is not at present clear to the Commissioners where the money is to come from.

12. *Grant II—Education.*—Particulars of the nine Elementary Results Grant Schools, supported by the Municipality, are given in Statement V. The grants earned by the Schoolmasters during the year amounted to Rs. 698-8-0, of which the Commissioners were unable to pay more than Rs. 304-1-0. The balance was paid during the current year as soon as funds became available.

I fear the Commissioners, as a body, take but a feeble interest in the subject of education. The Deputy Inspector of Schools has not communicated to them any remarks on the result of his examination of the schools, and I have personally had as yet little opportunity to acquire information regarding them. Two hundred and thirty-two boys in all were presented for examination according to the 1st, 2nd, and 3rd standards—207 passed in Writing, 188 in Arithmetic, 204 in Poetry, 60 in Grammar, 67 in Geography, 61 in History. The boys pay a small fee to the teachers, varying from two to four annas a-month.

One of the Masters has passed the Fifth Grade Teacher's Test in Telugu. One of his Assistants has passed the General Test in English and Telugu. One other Master has passed the General Test in Telugu. The rest have not been trained or educated in accordance with English notions.

There are, I am told, eleven other schools in the town (besides the Government School) which receive no aid from Municipal Funds. One girls' school, maintained by the Baptist Mission, receives a grant from Government. The rest are mostly small pial schools, the instruction given in which is too rudimentary to admit of their being brought under the Results Grant Rules.

13. *Grant III—Sanitation and Medical Services.*—Particulars of the in and out patients treated at the Civil Dispensary are given in the following abstract:—

1105/13

13

1879-80.

—	REMAINED ON THE 31ST MARCH 1879.			ADMITTED DURING THE YEAR.			TOTAL TREATED.			DISCHARGED.			DIED.			REMAINED ON THE 31ST MARCH 1880.			AVERAGE.		
	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.
In-patients ..	..	14	14	..	122	122	..	136	136	..	97	97	..	26	26	..	13	13	..	12·08	12·08
Out-patients ..	6	90	96	175	5,962	6,137	181	6,052	6,233	177	5,924	6,101	..	4	4	4	124	128	1·03	43·58	44·61
Total ..	6	104	110	175	6,084	6,259	181	6,188	6,369	177	6,021	6,198	..	30	30	4	137	141	1·03	55·66	56·69
1878-79.																					
Total ..	5	115	120	172	4,645	4,817	177	4,760	4,937	170	4,609	4,779	..	48	48	7	103	110	9·37	46·81	56·12

13

14. *Vaccination.*—The number of persons vaccinated was as follows:—

1879-80.

—	Male.	Female.	Total.	Successful.	Unsuccessful.	Unknown.
Under one year of age.	3	3	6	3	3	..
Above one year of age.	213	77	290	228	62	..
Total ..	216	80	296	231	65	..

1878-79.

Total ..	216	100	316	248	68	..

15. *Births and Deaths.*—Taking the figures of the last Census the population of the Municipality is 15,587.

The deaths registered during the year again exceed the births. The number of deaths registered was 253 or 16·3 per thousand. The number of births was 249 or 15·99 per thousand. The Commissioners have hitherto been reluctant to put in force the penal provisions of Section 94 of the Towns Improvement Act, and, as a matter of fact, the inhabitants have habitually neglected to report the occurrence of births and deaths. It cannot therefore be wondered at that the results of the registration are unsatisfactory.

The inhabitants have lately had their obligations under Section 94 of the Act proclaimed to them. Steps will be taken to enforce the penal provisions of Section 94, and more accurate returns for the current year may be expected.

16. *Conservancy.*—The thirty-seven sweepers and six bandies maintained by the Commissioners have sufficient daily employment in scavenging the thoroughfares, and this has been well attended to. The refuse collected is deposited on a piece of waste land on the river bank and is offered for sale at the rate of 20 bandy-loads for a rupee; 332 loads were sold during the year. Many of the purlieus of the town are in a filthy state, but the Commissioners cannot do more with the means at their disposal.

The burning of the dead requires supervision. Owing to the high price of fuel the remains are seldom reduced to ashes. A wide stretch of sand on the river bank is used as a burning ground, and this is strewn with skulls, bones, and other remnants of mortality to a shocking extent. I presume the place will be swept clean by the floods during the rains, and steps will then be taken to have unconsumed remains buried in the sand, if this can be done without offence to religious prejudices.

At present the horrible and ineffectual method of disposing of skulls and bones is to cast them into the water. All the most thickly populated parts of the town are on the banks of the river, and, thanks to the ample space afforded by its bed, latrines are little needed. In respect to its general cleanliness Chicacole will bear comparison with any Municipality I am acquainted with.

ENCLOSURE No. 2.

ANNUAL CONCISE REPORT OF THE CIVIL DISPENSARY, CHICACOLE, FOR THE YEAR 1879-80.

1. *General and Seasonal Phenomena.*—The total rain-fall during the year was 34 inches and 67½ cents. This is about the average of a normal season.

2. *Necessaries of life.*—These have been cheap and plentiful as compared with the previous three or four years. No marked destitution has been observed.

3. *General State of Health.*—This has been, on the whole, very good. A few cases of hooping cough prevailed in the town and adjacent villages during the cold months.

4. *Cholera* has not appeared either sporadically or as an epidemic.

5. *Small-pox.*—No small-pox in town nor adjacent villages.

14

6. *Malarial Fevers.*—Of these fevers, 1,601 were treated as out and 11 as in patients during the year. They were all mild and of the quotidian type yielding readily to tinct. iodi. and powder of aconitum heterophyllum in doses of from ten to fifteen grains thrice daily. Only a very few cases required quinine. There was one fatal case from remittent fever in an old pensioned sepoy, who was passing through Chicacole.

7. *Prevailing Diseases.*—The prevailing diseases were malarious fevers of a mild type, rheumatic affections, syphilitic affections, general debility, dropsy, neuralgic affections chiefly of the ear, diarrhœa, skin diseases, and ulcers.

8. *General Remarks.*—The benefits to the poor by the dispensary are held in as high estimation as in former years. The total number of out-patients treated during the year was 6,233, or 1,480 in excess of the previous year. Among these there were four deaths. There were 136 in-patients treated, being 48 less than in the previous year. Among these in-patients there were twenty-six deaths. This is not a high figure when it is remembered that most of the in-patients are in a nearly moribund condition on admission.

(Signed) P. KINSLEY,
Apothecary in Medical Charge, Chicacole.

CHICACOLE,
1st *April* 1880.

From G. D. LEMAN, *Esq., President of the Municipal Commissions, Ganjam, to the Chief Secretary to Government, dated Chatrapur,* 16*th December* 1880, *No.* 3274 [*Current No.* 3409].

In continuation of paragraph 6 of my report, No. 2808, dated 8th November 1880, I have the honor to state that the balance in Column 6 against "Taxes on Arts, &c.," in Statement No. IV therewith forwarded should be raised to Rs. 44. A sum of Rs. 41-8-0 remains irrecoverable, and it is proposed to write it off the accounts of the current year.

2. I also send copy of paragraph 5 of the Vice-President's letter for entry in Column 9 of the Educational Return No. V.

ENCLOSURE No. 1.

EXTRACT from letter from the Vice-President of the Chicacole Municipality, dated 2nd December 1880, No. 52.

5. *Your Paragraph* 4. There is a Government Second Grade High School in this Municipality. There are six teachers and about hundred and thirty-three boys in it; of the latter, four are Mahomedans and eight are Uriyas.

(True Extract.)

(Signed) G. D. LEMAN,
President of the Municipalities, Ganjam.

Exd. J. Wright and T. O'Connor.

14

Chicacole

× No. 3025 of 188

&

× No. 3409 of D

No. 2808

1 P

1105 / 49 Chatrapur

November 8th 188

15

From

The President, Municipalities

Ganjam

To

The Chief Secretary to Government

Financial Department

Fort Saint George

Sir,

1. I have the honor to submit the annual report of the Chicacole Municipality for the past Official year 1879-80, together with the prescribed returns, the report of the Auditor on the examination thereon and that of the Medical Officer on the working of the Dispensary.

2. Receipts — The receipts of the Municipality during the year under report were Rs 11049 0 2 11

exclusive of the License Tax Collections Rs 9670/

as under:—

	Actuals	Estimate R
House Tax	Rs 1746	2300
Rate on lands	"	100
Professional Tax	1979	1600
Taxes on vehicals and animals	324	520
Registration of Carts	166	280
Tolls	1960	2600
Surplus Pound Fund	2	"
Contribution from Local Funds for Civil Dispensary	900	900
Fines and Fees	540	575
Market fees, Rents &c	1323	1450
Endowment (for Dispensary)	606	900
Miscellaneous	24	25
Debt account	100	"
Total Rs:	9670	Rs 11250
License Tax Collections	1379	1280
Grand Total	Rs 11,049	12530

The

2 P

3. The opening balance was Rs 99 instead of the Budget estimate of Rs 12. 1105/80 1c

4. The House Tax demand, both arrears and current, amounted to Rs 2793 and the collections fell short of the demand by Rs 1047. For this large balance, the Vice President admits he can give no satisfactory explanation and it is hoped he will take the necessary steps to prevent any such in future. It is his duty to see that neglect is not allowed. Of these arrears Rs 295 have since been collected, and the collection of the Balance must be made at once.

5. In Government Order dated 24th October 1878 No 1906, penultimate part of para 2, it is ordered that lands in the Municipal limits are to be taxed under the Act, and an arbitrary sum of Rs 100 was therefore entered in the Budget

It

but the Commissioners, as the Vice President now reports for the first time, have been unable to satisfy themselves that lands which pay revenue and Local Fund Cess should also pay Municipal rate. A report is promised on the matter which the Vice President has been directed to submit without further delay. Meantime no collections have been made on account of Rate on Lands in the year.

6. From Taxes on Arts and Professions there is an increase of Rs 379. The imposition of this Tax was commenced from the year under report in consequence of the additional charge brought on the Municipality on account of contribution towards cost of

the

the town police. When the Budget was prepared it was intended to exempt certain classes of people from the taxation, but owing to lack of funds, the Commissioners were obliged to levy the tax to the full extent permitted by the Act.

In statement No IV, I find there is a discrepancy in the item "Taxes on Arts &c". If the collection is only Rs 1979,, and Rs 41-8-„ has been refunded out of that, vide statement No II, the balance must be Rs 41-8-„ plus Rs 2-8-„ or Rs 44. If the collection is only Rs 1979 plus Rs 41-8-„ of which Rs 41-8-„ has been * refunded (when the balance of Rs 2-8-„ shewn in statement No IV is a correct figure), Rs 2020/ should be the figure in the "Collection" column and that sum should also appear in statement No I. I have called upon the Vice President to explain this.

7. The decrease in receipts from taxes on animals and vehicles and registration of carts is said to be due to a decrease in the number of carts and animals and to changes in the Civil and Medical Officers stationed at the town, but the explanation does not seem to me a sufficient one.

8. The tolls fetched a sum of Rs 4687/- or, exclusive of the charge (Rs 678) of the establishment maintained for the collection thereof, Rs 4009. Of this a half was due to the Local Fund Board. But the sum actually paid to that Board was Rs 2726 composed of the following

following items:—

Half of the Rs 4009 above referred to	Rs 2004.
Arrears due for 1878–79 vide para 6. G.O. 15th December 1879 No 2401.	672.
Overpayment erroneously made	50
	2726.

The Rs 50 overpaid will be adjusted in making a similar payment this year.

The decrease of Rs 595 of Tolls under the estimate (the net Revenue to the Municipality being only Rs 2004 after deducting the share half of the establishment charges) is ascribed to the estimate being unduly high as explained in para 10 of the Vice President's report.

Now that the bridge over the Languliá is not passable it seems to me that the share of Tolls given to the Local Fund Board is too high. There is no through traffic to speak of though possibly for the convenience of merchants resident at Chicacole; goods are brought in and taken out again.

If a half of the collections was a fair allowance to the Local Fund Board when the Bridge existed, it certainly is more than their share now.

9. The decrease of Rs 27 under the Estimate of Market fees Rents &c, is owing to an expectation when the Budget was prepared that new shops could be erected by the Municipality and that their rents would be thereby augmented, but owing to the want of funds, the proposal to build had to be abandoned.

10. The endowments to the Civil Dispensary

fell

fell short of the estimate by Rs 294. The loss of Rs 200 is explained, viz: that for four months after the Vizianagaram Maharajah's death his monthly subscription was not paid but no further explanation is given. The subscriptions seem to be gradually falling off. They are voluntary and nothing can be done to secure them.

11. The Rs 100 shewn under "Advances Recoverable" (Debt Account) is the part repayment of an advance made to the midwife and nurse and referred to in para 23 infra. The total increase under this head is due to no provision having been made in the budget for the year under report it having been anticipated that the sum would be realized in 1878–79.

The

12. The increase of License Tax Collections over the estimate is the revision of the list of persons liable to the Tax.

13. The trifling decrease under the other items needs no explanation.

14. Expenditure. The expenditure was Rs 10961 including the net License Tax remittance after deducting the remuneration at 7 per cent on the collections, against the Budget allotment of Rs 12366 as shewn below:-

Grant I.

	Actuals Rs	Estimate Rs
New Works-		
Buildings	"	350.
Sanitary and Miscellaneous	81	100
Repairs-		
Communications	762	1000
Buildings	58	150.
Sanitary and Miscellaneous	6	15
Contributions to Local Funds	"	-
Other items	198	195.
Carried forward	1095	1810

Actuals

	Actuals Rs	Estimate Rs.
Brought forward	1095	1810.
Grant-II.		
Results grants	304	750
Contribution for Educational Inspection	180	180.
Grant-III.		
Hospitals & Dispensaries	1,987	2,822
Vaccination	151	159
Registration of births & deaths	180	180.
Conservancy	2,383	2,341.
Grant-IV.		
Contribution to the Municipal Police	1,140	1,582
Avenues and watering roads	69	70
License Tax Remittance	1,282	1,152
Miscellaneous	60	70
Grant-V.		
Office Establishment	976	872
License Tax Establishment	"	128
House Tax Establishment	180	180
Toll Establishment	678	"
Miscellaneous	56	70
Advances Recoverable	198	"
Refunds	42	"
Total	10961	12,366
By Closing balance	187	176
Grand Total	11148	12542

1105
54
20

The

15. Grant I. The only new work that can be so called constructed during the year was a stone drain in one of the streets of the town which cost Rs81 — Rs782 were expended in repairing certain roads, Rs6, on stone drains and Rs58, on the following buildings.

Dispensary —	Rs 49
Market shops —	" 7
Municipal Office	" 2
	58.

It will be seen that the total expenditure under Grant I was only Rs927 while the allotment was Rs1615. Had arrears of House Tax been collected there would have been the balance for expenditure. As it was there was no money. "The outlay was in almost every instance "less than the estimate, because the Commissioners were

"were bound to cut down their expenses in "every possible way to enable them to pay "the Local Fund Board the sums due in arrears "on account of tolls."

The Rs172 referred to in para 8 supra have again been shown as a charge under Grant I. This ought to have been expunged from this head and added to Rs2054-8-5 deducted from the gross receipts of tolls in statement I and so excluded from both receipts and charges. The accounts have been corrected accordingly.

16. Grant II. The grants due to the Results School Masters amounted to Rs698/- but as money was wanting only Rs304 could be paid. The balance Rs394 has been paid this year. The contribution to Local Funds for Educational Inspection (Rs180) shown

in the Returns refers to the year 1878–79. The payment for 1879–80 is still unpaid for want of funds. The average daily attendance of boys at the Results Grants Schools was 366 and of girls 33, against 428 and 24 respectively in 1878–79. The number of boys presented for examination according to the first three standards was 232. The Vice President remarks the Commissioners as a body take but feeble interest in the subject of education. I have called upon the Vice President to send particulars for entry in Column 9 of Educational Statement No V and to call upon the Deputy Inspector of Schools to report why a copy of his report has not been submitted.

17 Grant III. The decrease under Hospitals and Dispensaries is due to the following causes

causes

causes:—

(a). Appointment of a new Hospital Assistant on Rs 20 in the Dispensary instead of a former man on 60 per mensem.

(b) Inability to meet the payment of a bill for cost of medicines and supplies.

(c). Savings under "Diet of Patients" owing to fall of prices and decrease in number of in-patients.

(d). Discontinuance of the services of a midwife and nurse.

6369 patients were treated at the Dispensary during the year against 4937 in the year before.

Of these the	1879–80	1878–79
Europeans were	181	177
and the Natives	6188	4760
Total	6369	4937

The

18. The number of deaths according to the Vital Statistics was 253 from the following diseases against 602 in the previous year.

	Males	Females
Fevers	50	45
Small pox	4	12
Cholera	"	"
Other causes	69	73
Total	123	130

The births were 137 Males and 112 females against 125 and 108 respectively in the year before.

The death rate was 16·231 and the birth rate 15·975 per thousand. The Vice President remarks that the statistics are not satisfactorily kept and that without the enforcement of the penal provisions enjoined by the Towns Improvement Act, greater accuracy

Cannot

Cannot be maintained owing to the negligence of the inhabitants to give notices of domestic occurrences. By these provisions it is expected that accurate returns will be produced.

19. The trifling decrease under vaccination needs no remark. The numbers of cases vaccinated was 290 against 316 in 1878-79. Of these 231 were successful against 248 in the previous year. The result is hardly satisfactory and each successful case cost the Commissioners Annas 9-9. I have called the Vice President's attention to this unsatisfactory result in the vaccine operations of the town.

20. The small increase of expenditure under Conservancy is due to the purchase of a pair of bullocks for the Conservancy

Carts. Ten nuisance Inspectors, thirty seven scavengers two totees, and 11 bandy drivers each having a cart, constitute the Conservancy Establishment of the town. These, it is reported do their work well, but the outskirts of the town are not in a sanitary state, though with the means at their disposal the Commissioners say they can do nothing more. The refuse of the town is carried off to a piece of waste land on the river bank. 332 bandy loads of this refuse were sold at 20 loads the rupee.

The general state of health has been on the whole very good.

The Vice President remarks on the proximity of the river and the use of its bed as (1) a Latrine & (2) a burning ground for the dead.

This

This of course is against all so-called proper sanitary regulation though for my own part I think it is an open question whether the use of the bed of a river in such close proximity to the sea can do harm.

What there is to be washed away is carried down by each flood and does no more harm to the town and there is no population south of the town to be injured (if it be possible) by the very small amount of impurity that will there be found in the large mass of water.

21. Grant-IV. The only items under this head that require explanation are the killing of dogs, the contribution to the police and the License Tax remittance.

No dogs were killed and no rewards given for want of funds. As for the contribution the bills presented by the Superintendent of Police and paid during the year only amounted to Rs 1140 against Rs 15-82/ the allotment. For the increase in the License Tax Remittance vide para 12 supra. Under recent instructions of Government the remuneration due to the Municipality was deducted before the remittance was credited to Government Account. It was Rs 96-8-5 and this is the difference between the tax shewn in statements I and II.

22 Grant V. The increase above the allotment for Office Contingencies

is

is due to the cost of printed forms; but Rs 128/25 provided by Government for the License Tax Establishment was not spent as no extra establishment was necessary. The charges of the establishment for the collection of tolls had been hitherto deducted from the Toll Receipts and the net amount only exhibited in statements No I of previous years; but as Government has taken objection to the exclusion of these charges from the receipts (G.O. 15th December 1879 No 2401) the item finds a new entry under this head, and hence no allotment.

23. Advances Recoverable. As explained in para 2 of the Acting Resident's letter No 1128 dated 25th May recorded in Proceedings of Government, Financial

Department No 1194 dated 16th June 1880, the pay and travelling expenses of the midwife and nurse amounting to Rs 197 were advanced to her from the Municipal funds on her services having been dispensed with; and debited to this head. A part of this advance was recovered from the Local Funds.

24. Refunds. The Rs 41 shewn under this head represents the refund of Professional Tax made after the hearing of objection Petitions.

25. The year closed with a balance in favor of the Commissioners of only Rs 187. Their liabilities on the 31st March 1880 that were postponed to the current year

year for want of funds amounted Rs 1661 as follows:—

	Rs
(a) To Results Grants School Masters	394
(b) To Local Fund Board as contribution for midwife's Charges	200.
(c) To Do for Educational Inspection	180.
(d). Due to Government for Medicines and supplies for 1877-78	609.
(e). Do Do Do for 1879-80	278.
Total Rupees	1661.

Of these items (a) and (c) have been paid up this year and the Commissioners seem to be at a loss to know how the remaining items can be met. From the foregoing report it will be seen that want of funds is at the bottom of almost all the reasons assigned for short payments; the difficulty cannot be overcome until vigorous attempts are made to collect every outstanding arrear. Not less than 1049 Rs remained uncollected at the end of the year.

25. Having but recently returned to the District, I cannot offer any remarks from personal experience on the administration of the Municipality for the year under report.

I have the honor to be
Sir,
Your most obedient servant
H G Turner
President Municipalities
Ganjam

14/5/80 No 988
31/3/79 No 623B.
15/12/79 No 122-124.
24/10/78 No 1900
16/6/80 No 1194 mis
R No 3409.

Financl: (880/ Deptt:
(Municl:- Reports)

R.D.
17 NOV 80

From
The President
Municipalities
Ganjam

To
The Chief Secretary to Government,
Financial Department
Fort Saint George

No: 3025

Dated November 8th 1880
Sent Do 1880
Recd: 17th Nov 80
No 2808

Enclosures 14
(Fourteen)

Chicacole Municipality — Submits the annual report for 1879-80 of the — together with prescribed returns and reports.

1358

Chicacole
September 21th 1880

No: 41

1105/44

From.

H. M. Winterbotham Esqr.
Vice President
Chicacole municipality

To

E. C. Leman Esqr.
President of
Ganjam municipalities

Sir

I have the honor to submit the annual Report on the Chicacole municipality for the year 1879-80, with the usual enclosures.

2. There were twenty eight meetings during the year at which a total of one hundred and twenty Commissioners were present making an average of rather over four. The President presided at one meeting, and one or other of the various Vice Presidents at five.

3. Statement I, herewith forwarded shows the total receipts from all sources, which including the opening balance of Rs. 98-13-" amount to Rs. 11820-1-", against an estimate of Rs. 12542.

This sum includes the gross Collections from the Imperial License Tax, and also the gross Collections from Tolls, after deducting the share of the Local Funds Board.

4. Tax on Houses. Rs. 1746-8-8 were Collected during the year. At the close of the year the arrears of house-tax

were Rs. 727-3-4, of which Rs. 295 have been since Collected. I Cannot find any very satisfactory explanation for such large arrears. One of the Bill Collectors fell sick at a critical time, and the acting man did not understand his work: many of the houses were vacant without notice having been given to the Commissioners, and the inhabitants generally were slow to pay, and sufficient measures were not taken to enforce payment - This is all that Can be said.

5. Tax on Lands. I find that the Commissioners have been unable to arrive at any determination as to the principle on which this tax should be levied - Cultivated lands within the municipality already pay the Imperial Land Tax, and the Local Fund Cess. The Commissioners feel uncertain whether Government Contemplate their imposing fresh taxation on these lands, and further are in doubt what lands would be liable to the tax, for, as far as they know, the boundary of the municipality has never been defined - Under these Circumstances no steps were taken during the year to levy the tax. The estimate of Rs. 100 under this head was not based on any data. A statement is under preparation which will show the area and existing assessment of all lands undoubtedly within municipal limits, and the Commissioners will take an early opportunity to address you on the subject in a separate letter.

6. Tax on Arts. Rs. 1979. This was a new tax and the receipts exceeded the estimate by Rs. 379. It was intended that the lower classes should be exempted if the receipts sufficed to pay the municipal share of the st of Police - The sum paid as Contribution for Police during the year was Rs. 1140-4-" but the Commissioners were so pressed for funds that they were obliged to levy the tax to the full extent permitted by the Act.

14.88

29

7. Tax on Vehicles & animals. The deficiency of Rs. 195-12-" under this head was in some measure due to changes in the Civil and medical officers:

1105 A
44 A

29

8. Registration of Carts. I Can discover no satisfactory explanation of the deficiency of Rs. 114 under this head. The actuals for 78-79 were Rs. 208, and probably the estimate of Rs. 280 was unduly high -

9. Tolls. The sum of Rs. 2600 shown in the Budget was the estimated net revenue, less the share of the Local Funds Board.

It seems desirable that the course directed by Government with regard to the License Tax (G. O. Financial Department 15th December 1879 No. 2401) should be followed in the Case of Tolls, viz: — that the gross revenue should be shown as a receipt, and the share of the Local Funds Board as a charge - The non-observance of this Course has led to Confusion in the office, and the Local Funds Board were paid fifty rupees more than their share.

The following figures will explain this —

Gross revenue from Tolls during the year 1879-80	Rs. 4686-14-6
Deduct charges	677-13-8
Net revenue	4009-"-10
Share of Local Funds Board at 50 per Cent	2004-8-5

The Local Funds Board were actually paid during the year Rs. 2726-7-2, of which Rs. 671-14-9 was on account of an arrear for the previous year - The over payment Can be adjusted during the Current year. 29

Subject to the above Correction, the net municipal revenue from tolls was Rs. 2004-8-5 being Rs. 595-7-7 under the estimate of Rs. 2600 - Since the fall of the Chicacole bridge the annual net municipal revenue from tolls (after deducting the share of the Local Funds Board) has been as follows:

1877-78 (Famine year when traffic was under extraordinary stimulus	Rs. 2677
1878-79	Rs. 1750
1879-80	Rs. 2004
Total	6431
Average	2144

It seems clear therefore that the estimate of Rs. 2600 was not based on sufficient data and was unduly high.

10. Statement VI. B. (herewith forwarded) Contains an explanation of the variations between the estimate and the actuals in the case of the other items of income & it seems useless to lengthen this report by repeating the explanations.

Expenditure

11. The total expenditure for the year amounted to Rs. 11633-6-10 against an estimate of Rs. 12366 - This includes Rs. 1282-7-7 the amount of the Imperial Licence tax less ten per cent -

Statement VI. B., submitted herewith, contains an explanation of the variations between the estimate and the actuals.

× The outlay was in almost every instance less than the estimate because the Commissioners were bound to cut down their expenses in every possible way to enable them to pay the Local Fund Board the sum due in arrears on account of tolls - ×

At the close of the year the Commissioners found themselves in the following position:—

1105
95

Credit side		Debit side	
Cash in hand	Rs. 186-10-2	Due to schoolmasters on account of result grants	394-7-"
Due from Local Fund Board on account of advance to midwife	97-8-"	Due to Local Fund Board as Contribution for midwife in 78-79	200-"-"
Due from Local Fund Board on account of over payment for Tolls	50-"-"	Due to Local Fund Board for Contribution towards Educational Inspectorate	180-"-"
		Due to Government for medicines and supplies furnished in 1877-78	608-8-3
		Do Do in 79-80	278-3-11
	Rs. 334-2-2		Rs. 1661-3-2
			334-2-2
		Deficit balance on the 1st April 1880.	1327-1-"

Of this sum Rs. 654-6-1 on account of items 2, 3 & 4 still remain unpaid and it is not at present clear to the Commissioners where the money is to Come from.

12. Grant V. Education — Particulars of the nine elementary results-grant schools, supported by the municipality, are given in Statement V. The grants earned by the schoolmasters during the year amounted to Rs. 698-8-", of which the Commissioners were unable to pay more than Rs. 304-1-". The balance was paid during the Current year, as soon as funds became available.

I fear the Commissioners, as a body, take but a feeble interest in the subject of education. The Deputy Inspector of schools has not communicated to them any remarks on the result of his examination of the schools, and I have personally had, as yet, little opportunity to acquire information regarding them. 232 boys in all were presented for examination according to the 1st 2d & 3d standards. 227 passed in writing: 188 in Arithmetic: 204 in poetry: 60 in grammar: 67 in geography: 61 in history. The boys pay a small fee to the teachers, varying from two to four annas a month—

One of the masters has passed the 5th grade teachers test in Telugu. One of his assistants has passed the general Test in English and Telugu. One other master has passed the General Test in Telugu. The rest have not been trained or educated in accordance with English notions.

There are, I am told, eleven other schools in the Town (besides the Government school) which receive no aid from municipal funds. One Girls' school, maintained by the Baptist Mission, receives a grant from Government. The rest are mostly small pial-schools, the instruction given in which is too rudimentary to admit of their being brought under the Results Grant Rules.

---

73. Grant III. Sanitation and medical services.

Particulars of the in- and out-patients treated at the Civil Dispensary are given in the following abstract

1105
~~96~~
31

1879-80

	Remained on the 31st March 1879			Admitted during the year			Total treated			Discharged			Died			Remained on the 31st March 1880			Average			Remarks
	Europeans	Natives	Total	Europeans	Natives	Total	Europeans	Natives	Total	Europeans	Natives	Total	Europeans	Natives	Total	Europeans	Natives	Total	Europeans	Natives	Total	
In-patients	"	14	14	"	122	122	"	136	136	"	97	97	"	26	26	"	13	13	"	12.08	12.08	
Out-patients	6	90	96	175	5962	6137	181	6052	6233	177	5924	6101	"	4	4	4	124	128	1.03	43.58	44.61	
Total	6	104	110	175	6084	6259	181	6188	6369	177	6021	6198	"	30	30	4	137	141	1.03	55.66	56.69	

8 2 2 2 2 3 3 2 3 3 2 3 3 2 3 3 2 3 3 3 3 3

1878-79

Total	5	115	120	172	4645	4817	177	4760	4937	170	4609	4779	"	48	48	7	103	110	9.31	46.81	56.12	

74. Vaccination. The number of persons vaccinated was as follows.—

1879-80

"	Male	Female	Total	Successful	Unsuccessful	Unknown
Under one year of age	3	3	6	3	3	"
Above one year of age	213	77	290	228	62	"
Total	216	80	296	231	65	"

1878-79

	Male	Female	Total	Successful	Unsuccessful	Unknown
Total	216	100	316	245		

15 Births and Deaths. Taking the figures of the last Census the population of the municipality is 15587 - The deaths registered during the year again exceed the births. The number of deaths registered was 253 or 16.3 per thousand. The number of births was 249 or 15.97 per thousand. The Commissioners have hitherto been reluctant to put in force the penal provisions of sec. 94 of the Towns Improvement Act, and as a matter of fact the inhabitants have habitually neglected to report the occurrence of births and deaths. It cannot therefore be wondered at that the results of the registration are unsatisfactory.

The inhabitants have lately had their obligations under sec. 94 of the Act proclaimed to them: steps will be taken to enforce the penal provisions of sec. 94, and more accurate returns for the current year may be expected.

16. Conservancy. The 37 sweepers and six bandies maintained by the Commissioners have sufficient daily employment in scavenging the thorough-fares, and this has been well attended to. The refuse collected is deposited on a piece of waste land on the river bank and is offered for sale at the rate of 20 bandy loads for a rupee. 332 loads were sold during the year - Many of the portions of the town are in a filthy state, but the Commissioners cannot do more with the means at their disposal.

The burning of the dead requires supervision. Owing to the high price of fuel the remains are seldom reduced to ashes. A wide stretch of sand on the river-bank is used as a burning ground, and this is strewn with skulls, bones and other remnants of mortality, to a shocking extent. I presume the place will be swept clean by the floods

during the rains, and steps will then be taken to have unconsumed remains buried in the sand if this can be done without offence to religious prejudices.

At present the horrible and ineffectual method of - disposing of skulls and bones is to cast them into the water. All the most thickly populated parts of the town are on the banks of the river; and, thanks to the ample space afforded by its bed, latrines are little needed. In respect to its general cleanliness Chicacole will bear comparison with any municipality I am acquainted with.

I have the honor to be
Sir
Your most obedient servant

1105/~~47~~

H. M. Winterbotham

Vice President
Chicacole municipality

Annual Concise Report of the Civil Dispensary Chicacole, for the year 1879-80.

1 General & seasonal phenomena. The total rain-fall during the year was 34 inches & 67½ cents. This is about the average of a normal season.

2 Necessaries of life. These have been cheap & plentiful as compared with the previous three or four years. No marked destitution has been observed.

3 General state of health. This has been, on the whole, very good. A few cases of hooping cough prevailed in the town & adjacent villages during the cold months.

4 Cholera. Has not appeared either sporadically or as an epidemic.

5 Small-pox No small-pox in town nor adjacent villages.

6 Malarial fevers. Of these fevers, 1601 were treated as out & 11 as in-patients during the year. They were all mild & of the Quotidian type yielding readily to Tinct. Iodi & powder of Aconitum Heterophyllum in doses of from 10 to 15 grains thrice daily. Only a very few cases required Quinine. There was one fatal case from Remittent fever in an old pensioned sepoy, who was passing through Chicacole.

7 Prevailing diseases. The prevailing diseases were malarious fevers of a mild type, rheumatic affections, syphilitic affections, general debility, dropsy, neuralgic affections chiefly of the ear, diarrhoea, skin diseases & ulcers.

8 General Remarks. The benefits to the poor by the Dispensary are held in as high estimation as in former years. The total number of out-patients treated during the year was 6233, or 1480 in excess of the previous year. Among these there were 4 deaths. There were 136 in-patients treated, being 48 less than in the previous year. Among these in-patients there were 26 deaths. This is not a high figure when it is remembered that most of the in-patients are in a nearly moribund condition on admission.

Chicacole
1st April 1880

P. Kinsley
Apothecary
In Medical Charge
Chicacole

Annual Concise Report
of the Civil Dispensary,
Chicacole for the year 1879-80

P. Kinsley
Apothecary
In Medical Charge
Chicacole

Encd No 5 / 98/80

Enclosure to letter No 280/80

Encl to No 2808/80

XII

No 5798/80

From The Vice President
Chicacole
Municipality

D/20th Sept/80
Recd 25th Do
Rept 5th Oct/80
No 41
Enc 3.

Submits the Annual report on the Chicacole Municipality for 1879-80 with the usual enclosures.

In Encl: 3025/80

No 3274

19 P

Chatrapur

1105/82

December 16th 1880.

35

From
The President,
Municipalities
Ganjam.

To
The Chief Secretary
to Government.
Financial Department
Fort Saint George

Sir,

In continuation of para 6 of my report No 2808 dated 8th November 1880, I have the honor to state that the balance in column 6 against "Taxes on Arts &c" in statement No IV therewith forwarded, should be raised to Rs.44-„-„ A sum of Rs. 41-8-„ remains irrecoverable and it is proposed to write it off the accounts of the current year.

35

I

2. I also send copy of para five of the Vice President's letter for entry in column 9 of the Educational Return No V

I have the honor to be

Sir,

Your most obedient servant.

G D Leman

President

Municipalities

Ganjam.

1105/63 20 88

Extract from letter from the Vice President of the Chicacole Municipality, dated, December 2nd 1880 No. 52.

36

---

5. Your para 4 —. There is a Government Second Grade High School in this Municipality. There are six teachers and about hundred and thirty three boys in it; of the latter, four are Mahomedans and eight are Uriyas.

(True Extract)

G D Leman

President

Municipalities

Ganjam.

1105
~~64~~

37 ~~57~~

37

From
The President.
DEC 80 Municipalities
Ganjam.

To the Chief Secy to Govt.
Financial Dept.
Fort St. George

Dated Dec 16/80
Recd. Do 18 /80
No 3274 Enl.

Chicacole Municipal Report
— stating that the balance
in Col 6 against "Taxes on
Arts &c" in statement No IV
forwarded with the —
should be raised to Rs 44 and
sending a copy of the Vice
Presidents letter for entry
in Col 9 of the Educational
return No V.

Rh. 3025/80

Financial (1880) DEPARTMENT.
/Municipal – Reports/

From The President
Municipalities
Ganjam.

No. 3274.

Dated 16th
Recd. 28th December 1880.
Regd: 31st

No. 3409

SUBJECT.

Stating that the balance in Col. 6 against "Taxes on Arts" &c in Statement No. IX forwarded with the Chicacole Municipal Reports should be raised to Rs. 44, & sending a copy of the Vice-Presidt's letter for entry in Col. 9 of the Educational return No. V.

G.D.I.E.MA
26 SEP 80

Chicacole

Dated 30th August 1880.

1105/37A

To

H. M. Winterbotham Esquire ~~&c~~
Vice President
Chicacole Municipality.

Sir,

I have the honour to submit my report on the state of the accounts (audited by me) of the Chicacole Municipality for the Official Year 1879-80.

2. The general transactions of all the receipts under all Sources and of Expenditure under each grant as compared with the budget allotments are given in the statement below:-

Receipts

Items	Estimate	Actuals	Increase	Decrease
Balance brought forward	12 " "	98 13 "	86 13 "	" " "
Surplus pound fund.	" " "	1 8 "	1 8 "	" " "
Rates on houses	2300 " "	1746 8 8	" " "	553 7 4
Tax on lands	100 " "	" " "	" " "	100 " "
Professional Tax.	1600 " "	1979 " "	379 " "	" " "
Tax on animals.	430 " "	264 4 "	" " "	165 12 "
" on Vehicles	90 " "	60 " "	" " "	30 " "
Registration of carts.	280 " "	166 " "	" " "	114 " "
Tolls.	2600 " "	2632 6 1	32 6 1	" " "
Fees and Fines.	100 " "	123 12 "	23 12 "	" " "
Endowments.	900 " "	605 13 1	" " "	294 2 11
Contribution from Local Funds - - -	900 " "	900 " "	" " "	" " "
Market Fees &c -	1450 " "	1322 13 3	" " "	127 2 9
Fees on Slaughter grounds - -	170 " "	180 " "	10 " "	" " "
Cart Stand Fees.	300 " "	202 6 "	" " "	97 10 "
Pendal do	5 " "	34 4 "	29 4 "	" " "
Sale of avenue productions	5 " "	5 " "	" " "	" " "
Government License Tax	1280 " "	1379 " "	99 " "	" " "
Sale of Municipal Sweepings	10 " "	16 9 8	6 9 8	" "
Sale of avenues.	5 " "	1 15 3	" " "	3 " 9
Sale of useless tools	5 " "	" " "	" " "	5 " "
Advances recovered.	" " "	100 " "	100 " "	" " "
	12542 " "	11820 1 "	768 4 9	1496 3 9

Charges

Items	Estimate	Actuals	Increase	Decrease
Grant I.				
New Works.	450 " "	81 6 "	" " "	368 10 "
Repairs -	1165 " "	816 4 11	" " "	348 11 1
Other items.	195 " "	198 3 3	3 3 3	" " "
Local Fund Contribution on account of Tolls for 1878-1879	" " "	671 14 9	671 14 9	" " ~~41~~
Grant II				
Results grants.	750 " "	304 1 "	" " " 1105 / 38	445 15 "
Contribution to Local Fund Board for Educational inspection -	180 " "	180 " "	" " "	" " "
Grant III.				
Hospitals and Dispensaries	2572 " "	1937 7 2	" " "	634 8 10
Contribution to L. F. Board for Midwife - -	200 " "	" " "	" " "	200 " "
Contribution to Govt. for Medical college -	50 " "	50 " "	" " "	" " "
Vaccination - -	159 " "	150 10 "	" " "	8 6 "
Registration of births & deaths	180 " "	180 " "	" " "	" " "
Conservancy Establishment &c.	2341 " "	2382 11 10	41 11 10	" " "
Grant IV.				
Planting and watering Road avenues	70 " "	69 7 9	" " "	" 8 3
Contribution to Govt. on account of Municipal Police	1582 " "	1140 4 "	" " "	441 12 "
Rewards for destruction of dogs	10 " "	" " "	" " "	10 " "
Government License Tax	1152 " "	1282 7 7	130 7 7	" "
Other items.	60 " "	60 " "	" " "	" " "
Grant V.				
Office Establishment & contingencies	872 " "	976 " 5	104 0 5	" " "
Bill Collectors	180 " "	179 12 "	" " "	" 4 "
License Tax Establishment.	128	" " "	" " "	128 " "
Tolls Establishment & Contingencies	" " "	677 13 8	677 13 8	" " "
Miscellaneous.	70 " "	55 14 6	" " "	14 1 6
Advances to be recovered	" " "	197 8 "	197 8 "	" " "
Refund from Professional tax collection	" " "	41 8 "	41 8 "	" " "
Balance - - -	176 " "	186 10 2	10 10 2	" "
	12542 " "	11820 1 "	1878 13 8	2600 13

3. The following is the description of the various registers and accounts &c I have examined and the particulars of each are briefly given below:-

(1) One Cash book with receipts and disbursements neatly kept by the Manager.

(2) Two books showing the amount remitted to and drawn from the Chicacole treasury.

(3) Six books showing the collections of house tax amounting in all to Rupees 1746-8-8.

Three books show the collections for 1878-79 and the other three for 1879-80.

(4) Two registers of licensed carts show-ing a collection of Rs 166. One for the first half year and the other for the 2nd half year.

The number of licenses issued for the carts was 166.

(5) Two registers of taxes on vehicles and animals showing a collection of Rs 324. The number of licenses issued was 293.

(6) Three books showing the collections

of

of Rs 4686-14-6 on account of Tolls.

The entries in these books were examined with the entries made in the duplicate tickets. They tally with each other.

(7) One book showing the collections of Rs 1979 on account of professional tax. The entries in this book were examined with 892 duplicate certificates issued.

(8) One memorandum from the Chicacole Treasury Officer intimating that a sum of Rs 1-8-" has been shown in the Treasury account to the credit of the Chicacole Municipality on account of Surplus pound found.

(9) Eleven Memoranda from the Chicacole Treasury Officer intimating that Rs 123-12-" have been shown in the Treasury accounts to the credit of the Chicacole Municipality on account of Magisterial fines, imposed under the Municipal laws & collected.

(10) One List of Market fees showing a collection of Rs 320 in accordance with agreement given by Meerhusein.

(11) One Register of Market rents collected Rs 884-3-"-

(12) One list of fees collected on grazing grounds Rs 6-12-"

(13) One list showing a collection of Rs. 180- on account of slaughter houses in accord-ance with agreement given by Sultan Sherif

The entries made for the above four items× are supported by 26 duplicate receipts issued.

×(10), (11), (12), (13)

one

(14) One list showing the sales of bratties and Cow dung for Rs 111-14-3.

(15) One list showing the collection of Rs 34-4-. on account of Pendal fees.

(16) One list showing the sales of avenue productions of the Municipal garden for Rs 5.

(17) One list showing the sales of the Municipal sweepings for Rs 16-9-8.

(18) One list showing the sales of avenue trees for Rs 1-15-3.

(19) One list showing advances recovered - Rs 100.

The entries made for the above 6 items* are supported by 39 duplicate receipts.

*(14), (15), (16), (17) (18), (19)

(20) Two Registers of Cart stand fees for Rs 202-6-. The entries made in the registers are supported by the duplicates of the tickets issued.

(21) One list showing the receipts of Rs 605-13-1 on account of the Chicacole Civil Dispensary. The entries in the list are supported by the remittance memoranda sent by the Chicacole Medical officer.

(22) One book showing the receipts of Rs 1379 on account of the Government license tax. The entries in the book are supported by the duplicates of the licenses issued.

The entries made in all the above mentioned accounts were examined with the entries made in the Cash book. They tally with each other. The amounts collected were properly credited.

1155/80

I have shewn in the statement above only Rs 2632-6-1 as the actuals on account of tolls whereas the toll registers show that Rs 4686-14-6 have been collected on account of tolls. Of these Rs 4686-14-6 the charges for establishment maintained for collecting tolls were Rs 677-13-8. When this sum was deducted from the lump sum of Rs 4686-14-6 there remained Rs 4009-.-10 of which the Municipal share was Rs 2004-8-5 and the rest was Local Fund share. Instead of paying Rs 2004-8-5 to the Local Fund Board Rs 2054-8-5 were paid. When this excess payment was deducted from the Municipal share of Rs 2004-8-5 there remained only Rs 1954-8-5. When establishment charges Rs 677-13-8 were added to Rs 1954-8-5 it makes Rs 2632-6-1 which I took to be actual income on account of tolls for the Municipality bearing in mind that they have paid the charges on account of the tolls establishment.

However it may not be out of place for me to remark that the Municipal Board will take steps to collect Rs 50 which they had paid to the Local Fund Board in excess of their share in Toll collections.

(23) Three books of Cheques from 1 to 75 for the amounts drawn from the Treasury.

(24) One file book containing 315 Vouchers of the money payment amounting in all to Rs 9142-2-2.

(25) One Memorandum of the said Vouchers.

(26) One book containing the file of the salary bills of the whole Municipal establishment for 4093-3-11.

(27) One book containing 23 lists showing the payments of Rs 414-15-2 made to road coolies.

(28) One book showing the purchase of adhesive and postage stamps for Rs 20-6-".

(29) Ninety seven covers charged with bearing postage of Rs 17-4-.

(30) One list showing the payment of the above bearing postage.

1105/41

3/

4. I have gone through all the accounts and found them correct. All the collections have been credited to the proper heads of the account, and remitted to the Treasury and every item of expenditure is supported by a proper Voucher except the rosters of the road coolies which were neither signed nor marked by the coolies as an acknowledgment to payment of their wages. However, the nonobservance of this formality has not created any doubt in my mind that the coolies were not paid.

5. I beg to suggest that the Municipal Commissioners will be asked to issue orders that road coolies are not to be paid before their acquit=tances were taken in the rosters.

note -
The change was introduced as soon as I took charge, two months before the Auditor submitted his report
V. President
20-9-80 -

6. The accounts &c I have examined are returned.

I have the honor to be
Sir,
42 Your most obdt Servt

Auditor. Chicacole Municipality

Enclosure to letter No 2808

Encl No 5798/80

From
The Auditor
Chicacole Municipality
To
The Vice President
Chicacole Municipality
Dated 30th August 80
Despd 31st Do –

Submitting his
report on the State
of the Municipal
accounts for
the year 1879-80.

Rd -
9-9-80
Forwarded to the
Manager

In Encl 3025/80

1105/36

Encl No 5798/80

~~47~~
43

Enclosure to report
from the President
Municipality Ganjam
to the Chief Secretary
to Government Ft St George
No 2808 dated 8 Nov/80

44

In Encl 3025/80

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Chicacole during the official year 1879-80

1105/15 A4

	Arrears	Current	1879-80 Detail Amounts in minor heads	Totals of major heads	Budget amount 1879-80
1 Rates and Taxes &c.					
(a) Rates on Houses (Sec. 40)	274 "	1462 8 8	1746 8 8		2300 " .
(b) Rates on Lands (Sec. 40)	" "	" "	" "		100 " .
(c) Taxes on Arts (Sec. 57)	" "	1979 " "	1979 " "	✗	1600 " .
(d) Taxes on Vehicles (Sec. 63)	" "	60 " "	60 " "		90 " .
(e) Taxes on Animals (" 70)	" "	264 4 "	264 4 "		430 " .
(f) Registration of Carts (Sec. 73)	" "	166 " "	166 " "		280 " .
(g) Tolls Gross receipts Rs. 4686-14-6 Less L. F. share 2054-8-5	" "	2632 6 1	2632 6 1		2600 " .
(h) Licenses Sections 106, 123, 125, 130, 131, and 136.					
				6848 2 9	
2. Contributions from Provincial Funds					
(a) Communications			" "		
(b)			" "		
3. Contributions from Special Funds					
(a) Surplus Pound Fund			" "		
(b) Ferry Rents			1 8 "		
(c) Fishery Rents			" "		
			" "	1 8 "	
4. Contributions from Local Funds					
(a) Public Works			" "		
(b) Civil Dispensary			900 " "		
				900 " "	900 "
Carried forward			" "	7749 10 9	8300 "

Statement I. Revenue and Receipts of the municipal Fund of the Town of Chicacole during the official year 1879-80

	1879-80 Detail of minor heads	Totals of major heads	Budget Amount 1879-80
Brought forward	" " "	7749 10 7	9500
5 Fines and Fees (Sec. 17 bye laws and Schedule A.)	123 12 "	123 12 "	180
6 Fees in Schools & Training Institutions		" " "	
7 Rents of Houses, Gardens, and Markets &c.			
(a) Market Fees and Rents &c.	1322 13 3		14
(b) Fees from Slaughter places	180 " "		
(c) Fees from Cart stand	202 6 "		3
(d) Fees from Pandal	34 4 "		
(e) Income from municipal Garden	5 " "		
(f) Fees from Travellers Bungalow	" " "	1744 7 3	
8 Payments for municipal services to private parties	" " "	" " "	
9 Endowments, Private Contributions and Donations and Miscellaneous Receipts			
(a) Hospitals			
(b) Choultries	605 13 1		9
	" " "	605 13 1	
10 Government License Tax	1379 " "	1379 " "	12
11 Miscellaneous			
(a) Sale of Sweepings	16 9 8		
(b) Avenues	1 15 3		
(c) Sale of materials	" " "	18 8 11	
12 Loans			
Carried forward	"	11621 4 "	125

Statement I. Revenue and Receipts of the municipal Fund of the Town of Chicacole during the official year 1879-80.

	1879-80 Detail of minor heads.	Totals of major heads	Budget Amount
Brought forward	" " "	11621 4 "	12530
13 Advances recovered			
(a) On account of midwife and nurse	100 " "	100 " "	1105 116
14 Balance			
(a) Municipal Fund	98 13 "		
(b) Endowments.	" " "	98 13 "	12
Total	" "	11820 1 "	12542 " "

Note to Statement I.

1 House & Land Rates are levied at 5 per Cent.

2 Taxes on Arts &c. are levied at the rates given in Schedule C.

3 Taxes on Vehicles are levied at the rates given in Schedule C.

4 Carts are registered at Rs. 2 per Cart.

5 Tolls are levied at half the rates given in Schedule C.

6 Licences and Fees are not levied.

H. M. Winterbotham

Vice President
Chicacole Municipality

Chicacole
September 21st
1880

Lawrayya
Auditor

Estimate of Expenditure from the municipal Fund of the Town of Chicacole for the official year 1879-80.

	1879-80 Detail of minor heads	Totals of major heads	Budget Amount 1879-80
Grant I. Public Works			
1 New Works			
(a) Communications	.. ..		4½ ~~78~~ 1105 ..
(b) Buildings	.. ..		350 ..
(c) Drainage	81 6 ..		100 ..
(d) Water Supply	.. ..		.. ..
(e) Miscellaneous	.. ..		.. ..
		81 6 ..	.. ..
2 Repairs			
(a) Communications	752 6 10		1000 ..
(b) Buildings	58 3 3		150 ..
(c) Drainage	5 10 10		15 ..
(d) Water supply	.. ..		.. ..
(e) Miscellaneous	.. ..		.. ..
		816 4 11	..
3 Establishment	180	180	180 ..
4 Tools & Contingencies	18 3 3	18 3 3	15 ..
5 Contributions to Local Funds			
(a) Out of Toll Receipts	671 14 9	671 14 9	.. ..
Total Grant I. Carried forward	.. ..	1767 12 11	1810 ..

Statement II. Expenditure from the municipal Fund of the Town of Chicacole during the official year 1879-80.

	1879-80 Details of minor heads	Totals of major heads	Budget Amount 1879-80
Brought forward	" " "	1767 12 11	1810 "
Grant II. Education			
1 Training Schools	" " "	" " "	" "
2 Municipal Schools	" " "	" " "	" "
3 Salary Grants	" " "		" "
4 Results Grants	304 1 "	304 1 "	750 "
5 Schools on the Combined System	" " "	" " "	" "
6 Inspection			
(a) Contribution to Local Funds	180 " "		180 "
(b) Municipal Inspectors	" " "	180 " "	" "
7 Miscellaneous	" " "	" " "	" "
Total Grant II	" " "	484 1 "	930 "
Carried forward	" " "	2251 13 11	2740 "

Statement II. Expenditure from the municipal Fund of the Town of Chicacole during the official year 1879-80.

1105
49

	1879-80 Detail of minor heads	Totals of major heads	Budget Amount 1879-80
Brought forward	" " "	2251 13 11	2740 " "
Grant III. Sanitation and medical services.			
1 Hospitals & Dispensaries			
(a) Establishment	758 2 1 ✓		1032 " "
(b) Medicines & supplies	108 15 11		350 " "
(c) Diet of Patients	703 6 9		840 " "
(d) Sundries & Contingencies	366 14 5		350 " "
(e) Contribution to Government for Medical College	50 " "		50 " "
(f) Midwife & Nurse	" " "		200 " "
		1987 7 2	
2 Vaccination			
(a) Establishment	142 " " ✓		144 " "
(b) Contingencies	8 10 "		15 " "
(c) Contributions to Local Funds	" " "		" " "
		150 10 "	
3 Registration of Births and Deaths			
(a) Establishment	180 " " ✓		180 " "
(b) Contingencies	" " "	180 " "	" " "
4 Conservancy			
(a) Establishment	2024 7 11 ✓		2028 " "
(b) Sanitary services (Cost of Conservancy Carts)	13 1 9		8 " "
(c) Cleansing of Tanks &c.	" " "		5 " "
(d) Contingencies	345 2 2		300 " "
		2382 11 10	
Total Grant III.	" " "	4700 13 "	5502 " "
Carried forward	" " "	6952 10 11	8242 " "

Statement II. Expenditure from the Municipal Fund of the Town of Chicacole during the official year 1879

	1879-80 Detail of Minor heads	Totals of Major heads	Budget Amount 1879-80
Brought forward	.. ..	1932 10 4	[illegible]
Grant IV.			
1 Lighting	.. ..		
2 Market	.. ..		
3 Choultries	.. ..		
4 Watering roads	.. ..		
5 Avenues	.. ..		
6 Travellers Bungalow	63 7 7	63 7 7	[illegible]
7 Cart stands	.. ..		
8 Killing Cage	60 ..	60 ..	
9 Municipal Police	1463 4 ..	1460 4 ..	1555
10 Government License Tax	1337 7 7	1367 7 7	[illegible]
Total Grant IV.	.. ..	4530 0 4	4976
Grant V.			
1 Head office			
(a) Establishment			
(b) Contingencies	792		792
2 Government License Tax	134 .. 8	92 .. 8	90
(a) Establishment			
3 House Tax	.. ..		184
(a) Establishment			
(b) Contingencies	179 13		180
4 Tolls.	.. ..	178 13 ..	
(a) Establishment			
(b) Contingencies	611		
5 Miscellaneous	66 13 5	677 13 5	
(a) Auditor's fee	50 ..		55
(b) Sundry expenses	5 14 6	55 14 6	80
Total Grant V			
Carried forward		1622 8 7	1830

Statement II. Expenditure from the Municipal Fund of the Town of Chicacole during the official year 1879-80.

	1879-80 Detail of Minor heads	Totals of Major heads.	Budget Amount 1879-80
Brought forward	.. .. ..	11394 6 10	12366 ~~..~~
Repayment of Debt	.. .. ..	.. .. ..	.. ..
Interest on Debt	.. .. ..	.. .. ..	1105 ~~90~~ .. ..
Advances recoverable	197 8 ..	197 8 ..	.. ~~19~~ ..
Refunds.	41 8	41 8 ..	.. 43 ..
Grand Total Expenditure	..	.. 11633 6 10	12366 .. ..
Balance			
(a) Municipal Fund	186 10 9		
(b) Endowments	.. .. ..		176 .. ..
		186 10 9	.. ..
Total	..	.. 11820 1	.. 12542 .. ..

Note to Statement II.

Position of municipality of Chicacole on the 31st March 1880

Balance	Cash	Rs. 186-10-9
	Securities	2000-..-
Value of Premises		10550-..-
Advances recoverable from Local Funds.		97-8-..
Do	Do	50-..-
	Total.	13884-2-[illegible]
Deduct unpaid liabilities		1661-3-2
	Total.	11222-15-..

49

Chicacole
September 2[illegible]
1880

[illegible] Balaraju
Auditor

H. M. Winterbotham
Vice President
Chicacole Municipal [illegible]

[illegible]

Port [illegible] Works

49

	[illegible]	[illegible]	[illegible]	[illegible]
Ports				
Communications				
City Works & Rivers	..	..	..	
Total	..	..	..	
Buildings	..	..	..	
Drainage				
[illegible] Running yards of [illegible] stone drain [illegible] in the Cathedral [illegible]				
[illegible]	81-6-0	..	81-6-0 ✓	
	..	..	..	
City Works & Rivers	..	..	..	
Total	81-6-0	..	81-6-0	
Water Supply	..	..	..	
Miscellaneous	..	..	..	
Grand Total	81-6-0	..	81-6-0 ✓	

~~80~~

1105
~~21~~

H. M. [illegible]

Vice President

[illegible]

[illegible]
Port Louis [illegible]
1880

[illegible]

50

tatement C. A. (Details of allotment for expenditure
on Public Works &c. (Concluded)

Part II. Repairs

No.	Project		Grant	Remarks
(a)	Communications			
1	750 C. yds. of gravel dug at the rate of 5 Rupees per 100 C. yds.	37-8-0		
	600 C. yds. of gravel Carted at the rate of 36 Rupees per 100 c. yds.	216-0-0		
			253-8-0	
2	99 1/2 C. yds. of rough stones	Rs. 24-12-0		
	93 Carts of river sand	7-11-0		
	301 Carts of Concrete	23-6-0		
			55-13-0	
3	Wages to the road Coolies		443-1-10	
		Total	752-6-10	
(b)	Buildings			
1	Dispensary		49-7-0	
2	Shops in market		6-11-8	
3	Municipal Office		2-0-6	
		Total	58-3-3	
(c)	Drainage			
1	Stone drains		5-10-10	
		Total	5-10-10	
(d)	Water supply		51-0-0	
(e)	Miscellaneous			
		Grand Total	816-4-4	

Chicacole
September 21st 1880

A. M. Whiteman
Vice President
Chicacole Municipality

ment to B. (Detail of Municipal Establish

5
~~1105~~
~~23~~

	No.	Salary per mensem	Salaries per annum	Total of major heads
Grant I. Public Works				
Overseers				
Maistries	1	15	180	
Assistant Maistry	"	" "	" " "	
Total	1	15	180	180 -
Grant II. [illegible]cation				
1 Train[illegible] Schools	"	" "	" " "	
2 Municipal Schools	"	" "	" " "	
3 Schools on Combined System.	"	" "	" " "	
Total	"	" "	" " "	
Grant III. Sanitation &c.				
1 Hospital & Dispensaries				
Hospital Assistant	1	20	436 2 1	
Peon	1	5	60	
Servants	7	23	262	
Total	9	48	758 2 1	758-2-1
2 Vaccination				
Vaccinator	1	12	142	
Peon	"	" "	" " "	
Total	1	12	142	142 - -
3 Registration of Births & Deaths				
Registrar	2	15	180	
Peons.	"	" "	" " "	
Total	2	15	180	180 .. ..
Carried forward		~~48~~		1260 2 1

52

Statement [illegible] Details of Municipal Establishment

	No.	Salary per mensem	Salaries per annum	Totals of major heads
Brought forward	"	"	" "	1260-2-
4 Conservancy				
Nuisance Inspectors	4	29 "	" 347 4 "	
Maistries	"	"	" "	
Scavengers	37	115	" " 1377 6 11	
Totties	2	7	" " 84 " "	
Bandy drivers	6	18	" " 215 13 "	
Total	49	169	" " 2024 7 11	2024-7-
Grant IV.				
1 Lighting				
2. Markets	"	"	" "	
3 Avenues (Gardeners)	2	5 8	" 66 " "	66 " "
4 Cart stand (Goomastah)	1	5	" " 60 " "	60 "
Grant V.				
1 Office				
Manager	1	40	" " 480 " "	
Clerks	1	20	" " 240 " "	
Peons	1	6	" " 72 " "	
Total	3	66	" " 792 " "	792 "
2 House Tax Collection				
Tax Collectors	3	15	" " 179 12 "	179-12-
3 Tolls.				
Supervisors	2	15	" " 195 " "	
Goomastahs	4	12	" " 156 " "	
Peons	8	20	" " 260 " "	
Total	14	47	" " 611 " "	611 " "
Grand Total	"	" "	" "	4993-6-

Chicacole
September 21st
1880

[illegible]
President

H. M. Winterbotham
Vice President

Statement III. Municipality of Chicacole.
Abstract of Deposit Accounts for the year 1879-80.

1105

	Rs. As. Ps.		Rs. As. Ps.
Balance brought forward	" " "	Credited to Municipal Fund	" " "
Deposits by Appellants	" " "	Returned to Appellants	" " "
Do by Renters	" " "	Do to Renters	" " "
Do by Contractors	" " "	Do to Contractors	" " "
Do as security by municipal servants	" " "	Do to Municipal servants	" " "
		Works done	" " "
		Returned to parties	" " "
		Paid to Claimants	" " "
Deposited for the execution of works for which private parties are liable	" " "	Balance	" " "
Deposits under sections 55, 76, 77, 122, 143, 147 of Bye-laws	" " "		
Total	" " "	Total	" " "

Statement IV. Municipality of Chicacole.
Demand, Collection, and Balance Statement for 1879-80.

Current

	1 Demand assessed	2 Collection	3 Remitted on appeals or otherwise	4 Written off as irrecoverable	5 Total of Columns 2, 3, 4	6 Balance
Rates on Houses	2179 12 "	1452 8 8	" " "	" "	1452 8 8	727 3 4
Taxes on Arts &c.	2023 " "	1979 " "	41 8 "	" "	2020 8 "	2 8 "
Tolls.	2632 6 1	2632 6 1	" " "	" "	2632 6 1	" " "
Total	6835 2 1	6063 14 9	41 8 "	" "	6105 6 9	729 11 4

[illegible] 3274 of 16-11-80

Arrears

	1 Balance of old demand	2 Arrears of previous year	3 Total Demand	4 Collection	5 Remitted	6 Written off	Total Columns 4, 5, 6	Balance
Rates on Houses	" " "	613 9 4	613 9 4	294 " "	" " "	" " "	294 " "	319 9 4
Rates on Arts &c.	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Tolls	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Total	" " "	613 9 4	613 9 4	294 " "	" " "	" " "	294 " "	319 9 4

~~68~~
53

Chicacole
September 21st

[illegible]
President

H. M. Winterbotham
Vice President
Chicacole Municipality

Statement ... Endowments entrusted to the Municipal Commissioners ...
No 16 for the official year 1879-80

Names of Institutions	Amount of Invested Capital	Floating Balance	Interest on Balance of Fund	Appropriation from Capital for Expenditure	Private Contributions & Donations	Sale of Produce or Sundry Receipts	Total (Columns 4, 7) (Statement I)	Contribution from Local Fund Board	Total Receipts	Invested	Current Charges	Total (Statement II)	Allotted for Public Works	Total Charges	Floating Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Hospitals (Dispensaries)	2000	"	170	"	415	20-13-1	605-13-1	900	1505-13-1	"	1987-7-2	1987-7-2	49-7-3	2036-14-5	* 531-1-4	~~[illegible]~~ * This is the sum by which the expenditure exceeds the income
2 Charities	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
3. Education	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
4. Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Total	2000	"	170	"	415	20-13-1	605-13-1	900	1505-13-1	"	1987-7-2	1987-7-2	49-7-3	2036-14-5	531-1-4	

~~64~~
54

1105

Chicacole
September 21st
1880

Auditor

A. M. Vinto...
Vice President
Chicacole Municipality

~~1765~~
~~28~~

54 ~~63~~

7A
35

Statement X. Educational Return.

Population as per last Census.	Male 7341	Children of school going age for purposes of elementary education at 5 per Cent.	Boys 1101
	Female 8246		Girls 1836
	15587		

1105
~~25~~ 23

Names of Schools.	Average daily attendance for two years. Boys		Girls		Fees	Current charges (Statement X Part II)	Net charge (Column 5 of charges Column 4)	Public Works Statement II	Total (Columns 6 & 7)	List of other schools in the Town with numbers on the [illegible] & general character of Institution	Remarks
1	2		3		4	5	6	7	8	9	10
	1878-79	1879-80	1878-79	1879-80							
1 Training Schools											
2 Municipal Schools											
3 Aided [illegible] schools											
(1) [illegible]	26	[illegible]	[illegible]	1	"	[illegible]	[illegible]	"	[illegible]		
(2) [illegible]	61	38	[illegible]	[illegible]	"	"	"	"	"	136	[illegible]
(4) A. Manjanachalar	10	6	"	"	"	11-2	11-2	"	11-3	"	
(3) Sandilam Somanana and P. Sreenivasan	"	6	"	"	"	"	"	"	"	"	5-1 " 80 394-7
(h) Arali Neekiah	23	14	1	1	"	13-6	13-6	"	13-6 "	"	
(i) Gajoola Venkiah	13	16	7	7	"	10-5	10-5	"	10-5 "	"	
5 Schools on the Combined System	"	"	"	"	"	14	"	"	"	"	
	428	366	24	33	"	304-1	304-1	"	304-1	"	
6 Inspection	"	"	"	"	"	180	180	"	* 180	"	* Payment made on account of year 1878-79 Contribution for 79-80 not paid –
Total.	428	366	24	33	"	484-1	484-1	"	484-1	"	

57

Note – Number of schools newly established in 1879-80. *10 Number brought under inspection for the 1st time in 1879-80. 1

* Avoided

Chicacole
September
1880

57

A. Vittoboshan
Vice President
Chicacole Municipality

Statement VI. B. Comparative Statem Receipts.

1105 / ~~20~~ ~~27~~ 59 ~~55~~

Heads.	Actuals for Previous year	Estimate for Current year	Actuals for Current year	Increase over Estimate	Decrease under Estimate	Explanation of Variations
1 Rates and Taxes &c.						
(a) Rate on Houses	1926-2-8	2300 - -	1746-8-8	"	553-7-4	body of report.
(b) Rate on Lands.	"	100 - -	"	"	100 - -	Not levied - See detailed explanation in body of Report.
(c) Rate on Arts &c.	"	1600 - -	1979 - -	379 - -	"	This was a new tax and the Commissioners' Estimate of receipts was too lo
(d) Taxes on Vehicles	38-8 -	90 - -	60 - -	"	30 - -	Decrease due to gentlemen acting as Principal Assistants during the year not having carriage & pair.
(e) Taxes on Animals	314-12 -	430 - -	264-4 -	"	165-12 -	The actuals show that the Budget estimate was unduly high. There has a een a small decrease in the number of Carts & animals.
(f) Registration of Carts	208 - -	280 - -	166 - -		[illegible]	
(g) Tolls.	2687-11 -	2600 - -	2622-1-1	22-1-1	"	For a full explanation of the variation see body of Report para. 9.
2 Contributions from Provincial Funds	"	"	"	"		
3 Do from Special Fund						
(a) Surplus Pound Fund.	- 1 -	"	1-8	1-8		
4 Contributions from Local Funds.						
(a) Public Works						
(b) Civil Dispensary	"	"	"	"		
5 Fines & Fees.	900 - -	900 - -	900 - -	"		
Fees in schools &c.	64-15-2	100 - -	123-12 -	23-12 -	"	[illegible]ing items.
	"	"	"	"	"	
Carried forward	6192-1-10	8400 - -	~~7873-6-9~~ 7201-8-11	436-10-1	~~963~~ 1082-11	

~~67~~

1105
~~29~~ ~~26~~ ~~15~~
60
~~75~~
6

62 71 59

Statement VI. B. – Comparative Statement (Receipts).

Heads	Actuals for Previous year	Estimate for Current Year 1879-80	Actuals for Current Year 1879-80	Increase over estimate	Decrease under estimate	Explanation of Variations
Brought forward.	6110-1-10	8400-„-„	~~7878-6-9~~ 7201-7-0	436-10-1	1963-0-4	
7 Rents of Houses, Gardens, and markets &c.						
(a) Market fees & Rents &c.	1376-1-8	1150-„-„	1322-13-3	„	127-2-9	It was proposed to build new shops & the estimate was framed with reference to the increased rents anticipated therefrom. Shops not built for want of funds. Hence decrease.
(b) Fees from slaughter-houses	171-„-„	170-„-„	180-„-„	10-„-„	„	Increase due to Competition at the sale by auction.
(c) Fees from Cart stand	235-2-6	300-„-„	203-6-„	„	97-„-„	Fluctuating item.
(d) Fees from Pandal	3-„-„	5-„-„	34-4-„	29-4-„		Increase under this head due to unexpected number of marriages.
(e) Income from Mun^d. Garden	3-4-3	5-„-„	3-„-„	„		
(f) Travellers Bungalow	39-„-„	„	„	„		No longer maintained.
8 Payment for municipal services to private parties	„	„	„	„		
9 Endowments, Private Contributions &c.						
(a) Hospital	767-7-9	900-„-„	605-13-1	„	294-2-11	death of late Maharajah of Vizianagram a monthly subscription Rs. 50 lapsed for four months.
10 Imperial License Tax	1261-„-„	1280-„-„	1379-„-„	99-„-„		Inserted with reference to para 2 of G.O. No. 2401 dated 15th December 1879.
11 Miscellaneous						
(a) Sale of sweepings	6-12-„	10-„-„	16-9-8	6-9-8		Fluctuating item.
(b) Avenues	6-8-„	5-„-„	1-15-3	„	3-0-9	Do
(c) Sale of materials	5-4-„	5-„-„	„	„	5-„-„	Do
Carried forward	9964-2-„	12530-„-„	11621-4-„ 10949-5-3	581-7-9	1190-3-1	

~~1105~~
~~28~~
~~68~~
68

Statement VI. B. — Comparative Statement of Receipts, Concluded

Heads	Actuals for Previous year	Estimate for Current year 1879-80	Actuals for Current year 1879-80	Increase over estimate	Decrease under estimate	Explanation of Variations
Brought forward	9964-2-	12530--	10969-5-3 11691-6-	581-7-3	1490-3-	
12. Loans.	"	"	"			
13. Advances recovered						
(a) From Local Fund Board on account of midwife and nurse	"	"	100--	100--	"	When the Budget for the year under report was forwarded it was expected that this advance would be realized in 1878-79, but it was not paid by the Local Fund Board till 1879-80. Hence this item.
16(b) Balance						
(a) Municipal Fund.	4-10-	12--	98-13-	86-13-	"	This increase was fully explained in the report of the year 1878-79 of which it Constituted the closing balance.
Total.	9968-12-0	12542--	11880-1-0	768-6-9	1490-	

H. M. Winterbotham
Vice President
Chicacole Municipality

Chicacole
September 21st
1880

~~65~~
~~58~~ 62

Statement VI. B. — Comparative Statement (Charges.)

Heads.	Actuals for Previous year	Estimate for Current year 1879-80	Actuals for Current year 1879-80	Increase on estimate	Decrease on estimate	Explanation of Variations
Grant I. Public Works.						
1 New Works						
(a) Communications	"	"	"	"	"	
(b) Buildings	457-10-8	350--	"	"	350--	Proposed new works not Carried out for want of funds.
(c) Drainage	"	100--	81-6-	"	18-10-	Balance not expended because money was wanting –
(d) Water supply	"	"	"	"	"	
2 Repairs						
(a) Communications	786-3-10	1000--	753-6-10	"	247-9-2	Repairs [illegible] for want of funds.
(b) Buildings	30-13-1	150--	58-3-3	"	91-12-9	Do
(c) Drainage	10-11-	15--	5-10-10	"	9-5-2	Do
3 Establishment	257--	180--	180--	"	"	
4 Tools & Contingencies.	16-13-	15--	18-3-3	3-3-	"	[illegible] [illegible]tend.
5 Contributions to Local Funds						
(a) Arrears out of toll receipts	"	"	671-14-9	671-14-		At the time of forwarding Budget for 1879-80 the Commissioners hoped to be able to pay the arrears under this head before the close 1878-79 but were unable to pay the amount till 1879-80. Hence no provision was made in budget.
Grant II. Education						
Results Grants	672-3-	750--	304-1-	"	[illegible]	Bills to the amount of Rs. 396-7-- were due but the amount could not [illegible] within the year for want of funds. [illegible] discharged.
Contributions to Local Funds for Educational Inspection	"	180--	180--	"	"	The payment was on account of 1878-79 – The contribution for 1879-80 [illegible] still unpaid for want of funds –
Carried forward	2191-6-7	2740--	2251-13-11	675-2-	[illegible]	

M
1579-15-2

1105/~~30~~

Statement VI B. – Comparative Statement (Charges)

Heads.	Actuals for previous year	Estimate for Current Year 1879-80	Actuals for Current Year 1879-80	Explanation of Variations
Brought forward	2171-6-7	1577-15	2261-13-11	
Grant III. Sanitation &c.				
1 Hospitals & Dispensaries				
(a) Establishment	1036-4-7	1038	758-2-1	Hospital Assistant on Rs. 60 removed in August & replaced by one on Rs. 20. Hence saving.
(b) Medicines & supplies	144-7	350	108-15-4	[illegible] crease due to fact that bill for medicines amounting to Rs. 278-3-11 was not received from Deputy Collector till 15th of May last so that Commissioners were unable to pay the amount in the year under report
(c) Diet of Patients	1007-11	840	703-6-9	[illegible] owing due to fall in prices & decrease in number of inpatients compared with preceding year.
(d) Sundries & Contingencies	309-13-5	350	366-14-5	
(e) Contributions to Local Funds for midwife & nurse	"	200	"	[illegible] midwife was employed by the Local Fund Board. Hence saving.
(f) Contribution to Government for Medical College.	48	50	50	
2 Vaccination				
(a) Establishment	164	164	162	[illegible] saving for [illegible] fine.
(b) Contingencies	23-12-6	15	8-10	[illegible] fluctuating item
3 Registration of Births & Deaths				
(a) Establishment	180	180	180	
Carried forward	5085-8	5901	4569-11	

* If they had received the Bill there were no funds in hand to pay it –

1105
~~32~~ 17
69
~~43~~

Statement V. B. – Comparative (Charges)

Heads	Actuals for Previous year	Estimates for Current year 1879-80	Actuals for Current year 1879-80	Increase over estimate	Decrease under estimate	Explanation of Variations
Brought forward Grant V.	8755-13-1	11116-..-..	9504-14-3 8832-15	[illegible]	[illegible]	
1 Head office Establishment	792-..-..	792-..-..	792-..-..			
Contingencies	68-14-4	80-..-..	186-..-8	106-..-8		increase is due to a large stock of Vaccination Returns, Births Deaths Returns, and Licenses for Professional Tax &c. having printed.
2 Establishment for License Tax Collection	..	128-..-..	..	..	[illegible]	is was provided by Government but no extra establishment entertained
3 Establishment for House Tax Collection	180-..-..	180-..-..	179-12	..	..-4	ving from fine
4 Tolls Establishment &c.	..	..	677-13-8	677-13-8		charges shown as directed in para 7 of G. O. No. 985 dated May 1880.
5 Miscellaneous (a) Auditor's fee	50-..-..	50-..-..	50-..-..		..	
(b) Sundry expenses	83-3-7	20-..-..	5-14-6	..	14	fluctuating item
Carried forward	9869-15-..	13366-..-..	11391-6-11 10722-8	1436-15-..	[illegible]	

~~59~~ ~~[illegible]~~ 70

1105/31

67
~~84~~

Statement V B.– Comparative Statement. (Charges.)

Heads	Actuals for Previous year	Estimate for Current year 1879-80	Actuals for Current year 1879-80	Increase over estimate	Decrease under estimate	Explanation of Variations
Brought forward	3385-8-5		35[illegible]			
4 Conservancy			1507-[illegible]	688-5	2023-1-4	
(a) Establishment	2025-6-5	2028	2024-7-4	"	[illegible]	Saving from fines
(b) Sanitary services	8-2	8	13-1-9	5-1-9		Increase due to unforeseen repairs required by Conservancy Carts.
(c) Cleaning of Tanks &c.	-4	5	"	"	5	Tanks must remain uncleansed till Commissioners can pay their debts. Hence no expenditure.
(d) Contingencies	5-5-11	300	345-2-2	45-2-2		Increase under this head chiefly due to purchase (not provided for) of two bullocks for use of Conservancy Carts.
Grant V.						
1 Lighting		"	"			
2 Market		"	"			
3 Choultries		"	"			
4 Watering roads.		"	"			
5 Avenues	67-2	70	69-7-9	"	[illegible]	
6 Travellers Bangalow	60-6	"	"	"		
7 Cart Stand	60	60	60	"		
8 Killing dogs	"	10	"		10	Money wanted for other purposes. Hence no expenditure
9 Municipal Police	"	1882	1140-6	"	[illegible]	Being a new item the estimate was inaccurate. A sum of [illegible]-16-5 due as Police Contribution for March was not paid [illegible] the Current year. The real difference between the estimate [illegible] expenditure was therefore only Rs. 170-12-6.
10 Government License Tax.	1134-14	1152	1282-7-7	130-[illegible]		Increase due to the list of persons liable to the tax having undergone revision.
Carried forward	8755-13-1	11[illegible]	9604-11-[illegible]	872-1[illegible]	[illegible]	

8832-15-6 200[illegible]

~~57~~ ~~[illegible]~~ 68

1105
~~33~~
~~5~~70
~~44~~

Statement V. B. — Comp[illegible] (Charges) Concluded

Heads.	Actuals for Previous year	Estimates for Current year 1879-80	Actuals for Current year 1879-80	[illegible]
Brought forward	9869-16-	13366--	11394-6-10	[illegible]
Repayment of Debt	"	"	"	
Interest on Debt	"	"	"	
Advances recoverable	"	"	197-8-11	[illegible]
Refunds.	"	"	41-8-	[illegible]
Grand Total Expenditure	9869-16-	13366--	11673-6-	[illegible]
Balance				
(a) Municipal Fund	98-13-	176--	186-10-3	[illegible]
(b) Endowments	"	"	"	
Total	9968-12-	13542--	11860-[illegible]	[illegible]

Chicacole
September 21st
1880

Vice President
Chicacole

1105/~~34~~ 71

~~4~~

Explanation of Variations

[illegible] the services of the midwife (paid jointly by the Local Fund [illegible] the municipality) were dispensed with her arrears of pay [illegible] to Madras were advanced from municipal Funds [illegible] no other funds were immediately available. The amount [illegible] treated as an advance recoverable from the Local Fund Board, but meanwhile the municipality has not paid up [illegible] contribution towards the Cost of the midwife.

[illegible] is the refund made from Professional Tax after hearing [illegible]

~~61~~ ~~70~~ 72

Appendix A.

1 Name of Municipality		Chicacole
2 Population as per last Census . . .		15587
3 Number of Commissioners		
(a) Ex-officio . .	2 –	
(b) Nominated . .	15 –	
(c) Elected . . .	"	
Total	17 –	
(d) Official . .	8 –	
(e) Non-official .	9 –	
(f) Europeans.	4 –	
(g) Natives . .	13 –	
4 Incidence of Taxation (Statement I. Head 1) per head of population.		. . Rs. " – 7 – "
5 Incidence of Income (not including Balance). . .		" – " – 12 – "
6 Total number of meetings held during the year 1879–80		28
7 Average attendance at each meeting		4.28
(a) Official Commissioners		1.21
(b) Non-Official "		3.07
(c) Europeans. "		.21
(d) Native "		4.07

1105/~~35~~ 1

72

~~67~~ ~~46~~

H. M. Winterbotham

Chicacole
September 21st
1880

Vice President
Chicacole Municipality

[Office paper Form.]

FINANCIAL DEPARTMENT.

1105

Papers in hand down to date :—

X No. 3025 of 1880 do Read. Letter from the Pre-
No. 3409 of — sident dated 8 inst/80 No 2808
No. of submitting report of the Chi-
cacole municipality for 1879/80

DRAFT ORDER. 15 June 1881. No. 1105

The receipts and charges of the ~~Salghat~~ Chicacole Municipality for 1879-80 are compared below with the estimates for the year and the actuals for the preceding year

Receipts.	Actuals 1878-79	Estimate 1879-80	Actuals 1879-80
Balance brought forward ..	5	12	99
Rates on Houses and Lands at 5 per cent ..	1926	2400	1747
Taxes on Arts at Schedule rates ..	"	1600	1979
Taxes on Vehicles and Animals at Schedule rates ..	403	520	324
Registration of Carts at 2 Rs per cart	208	280	166
Tolls at half Schedule rates ..	2688	2600	1960
Licenses ..	"	"	•
License Tax ..	1261	1280	1379
Assignments by Government ..	"	"	2
Contribution from Local Funds ..	900	900	900
Fines and Fees ..	65	100	124
Endowments ..	767	900	606
Miscellaneous ..	1746	1950	1763
Loans ..	"	"	•
Advances Recoverable ..	"	"	100
Total ..	9969	12542	11149

Charges.

GRANT I.				
New Works.				
Communications	"	"	"	
Buildings	457	350	"	
Sanitary and Miscellaneous	"	100	81	
Repairs.				
Communications	726	1000	782	
Buildings	57	150	58	
Sanitary and Miscellaneous	11	15	6	
Establishment	257	180	180	
Tools and Plant	17	15	18	
Contributions to Local Funds	"	"	"	
	1519	1810	1095	9·8
GRANT II.				
Training Schools	"	"	"	
Municipal Schools	"	"	"	
Salary Grants	"	"	"	
Results Grants	"	"	"	
Schools on the combined system	672	750	304	
Inspection (Contribution)	"	"	"	
Miscellaneous	"	180	180	
	672	930	484	4·3
GRANT III.				
Hospitals and Dispensaries	2498	2772	1937	
Medical College	48	50	50	
Sanitary Inspection	"	"	"	
Vaccination	168	159	157	
Registration of Births & Deaths	180	180	180	
Conservancy	2348	2341	2382	
	5242	5502	4701	42·2
GRANT IV.				
Lighting	"	"	"	
Markets	"	"	"	
Choultries	"	"	"	
Travellers' Bungalow	60	"	"	
Avenues and Watering Roads.	67	70	70	
Police	"	1582	1140	
License Tax	1135	1152	1282	
Miscellaneous	61	70	60	
	1323	2874	2552	22·9
GRANT V.				
Supervision and Management.	1114	1250	1890	16·9
Repayment of Debt	"	"	"	
Advances Recoverable	"	"	198	1·8
Refunds	"	"	42	·4
Balances	99	176	187	1·7
Total ..	9969	12542	11149	

---

2. The receipts of the year excluding opening balance and License Tax collections amounted to Rs. 9671 against Rs. 11250 estimated and Rs. 8703 actuals for 1878-79. The decrease compared with the estimates is chiefly under Rates on houses and lands and Tolls ~~while~~. The excess over the previous year is due to the levy of the Profession tax.

3. The receipts from taxation including tolls but excluding License Tax amounted

to Rs. 6176 against Rs. 7400 Estimated and Rs. 5225 actuals for the previous year. The decrease below the Estimate is owing mainly to ~~the~~ uncollected arrears of House tax, ~~left uncollected~~ and to the land rate not being enforced. The outstanding balance of house tax at the close of the year has ~~[illegible]~~ ~~or~~ 37.5 per cent of the demand. This large arrear is ascribed to laxity in collection, which, it is observed, the ~~Attention should be~~ President has taken steps to ~~directed to secure~~ remedy ~~efficiency in the collection Staff~~

110 3P

~~staff~~. The delay in commencing the levy of the land-rate is not satisfactory. It is not understood how lands within municipal limits could be subjected to the Local Fund cess as by law Act IV of 1871 is not operative where Act III of 1871 applies; ~~and further~~ the Vice President's statement that the ~~boundary~~ limits ~~of the Municipality~~ has never been defined ~~would seem~~ is evidently made in ignorance of ~~to ignore~~ G. O. dated 29 April 1869 No 439. P.D. which clearly lays down the municipal boundary. The

75 H

Government await the special communication promised which should ~~not~~ be no longer delayed. The tolls revenue was worse than the estimate owing to the latter having been unduly high. The President's correction of the entries this on account of tolls is noted. The special return prescribed by G.O. dated 22nd Augt. 1879 No 1614 should have been submitted. If this ~~return~~ had been correctly kept, the error of overpayment would not have occurred. ~~It is noted that Rs. 671 14 9 were paid~~

~~paid to Local Funds for 1878-79~~ The mode of crediting the Tolls revenue suggested by the Vice President in para 9 of his letter is opposed to G.O. dated 3rd January 1877 No 287 D. The Local Fund Board should be addressed if the share ~~of tolls~~ paid to them is considered excessive under the altered circumstances represented.

4. ~~The falling off in the receipts from Endowments &c. is attributed to the non payment of the subscription due from the late Maharajah for 4 months~~ ~~[illegible]~~; if the commissioner

~~however make a representation to the present Maha Rajah on the subject, the amount would doubtless have been paid.~~

5. The incidence of income per head of population excluding opening balance and License Tax was annas 9-11 against as. 8-11 in 1878-79; and ~~that~~ of taxation excluding tolls was as. 4-4 against as. 2-7 in the previous year.

6. The total expenditure ~~during the year~~ exclusive of the License tax

1105 5-0
77

amounted ~~to~~ Rs. 9680 against Rs. 11214 estimated and Rs. 8735 actuals for 1878-79. It was distributed in the following proportions.—

Grant I. Public Works	11-3
Grant II Education	5-0
Grant III Sanitation	48.6
Grant IV Lighting & Mis:	13.1
Grant V Supervision	19.5
Advances & Refunds.	2.5.

The short receipts necessitated expenditure being kept within narrow limits. ~~The unpaid liabilities at the close of the year would perhaps not have accumulated so much an extent were the taxes realised to~~

~~the extent anticipated in the Budget.~~

7. No new work of any importance was undertaken during the year; the bulk of the ~~and [illegible]~~ expenditure under Grant I ~~was should have been~~ being in repairs of roads ~~[illegible] of the state~~ buildings. The state of the ~~of the roads to the Town~~ communications shd have ~~The Bridge over the~~ been noticed in the report. ~~[illegible] remains impassable for traffic~~

8. The expenditure on Education was limited to Rs. 484 out of an allotment of Rs. 930. It was chiefly incurred in payment ~~of Results. grants to 6 out of 9 schools which~~ earned

Nine schools earned result grants of which only six received the ~~[illegible]~~ 6 amounts earned; 78 ~~and [illegible] charges of inspection. There remained~~ 1105/~~70~~ 78 43.5 per cent of the grants ~~earned~~ remaining undisbursed at the close of the year for lack of funds. The progress of the schools has not been reported on. ~~and~~ The attention of the Director of Public Instruction will be ~~directed~~ drawn to the omission of the Deputy Inspector to communicate his report to the Commissioners. ~~his report on the examination of the schools~~. The Government ~~look to the~~ regret the want of interest ~~President and vice~~ evinced by the Comrs. in education ~~President to [illegible]~~

~~activity among the commissioners and awake their interest in educational matters. The particulars fur-nished for filling up~~ Stat V column 9 ~~of statement V~~ ~~are~~ is still imperfect; ~~They~~ it relates to only one institution ~~and~~ while there appear to be 11 more schools receiving no aid from the municipality, all of which should be specified ~~in column 9~~. The report does not show the proportion of the school going population in the town ~~receiving the benefits of education~~ under instruction. This omission leaves the Rept. without information regarding the extent to which educational effort on the part of the munity is still required.

The charges for Hospitals and 74 dispensaries 1105 ~~78~~ 76 show a decline mainly owing to the reduced pay of the present medical subordinate and to the services of the midwife & nurse being dispensed with. The number of patients treated rose from 4937 to 6369 which is satisfactory. The Government note that the poor results obtained by vaccination and its abnormal cost are engaging attention. The Registration of births and deaths shews the following results.

1878/79

	Births	Ratio per mille	deaths	Ratio per mille
1878/79	233	14.9	602	38.6
1879/80	249	15.9	253	16.2

These results although more satisfactory than those of the previous year still bear evidence of inaccuracy ~~in the returns~~ The Commissioners have resolved to improve the returns ~~[illegible] accuracy~~ by enforcing the penal provisions of the Act. The outlay on conservancy slightly exceeded the estimate. The sanitation of the town ~~with the exception of the outskirts is said to have~~ appears to have ~~been~~ received fair attention. ~~been kept in a sanitary state~~. The public health was good during the year

~~10. The decrease in the Police contingency compared with the estimate is explained to be owing to the amount of the bills from the Police having fallen short of the budget provision.~~

10. Supervision & management shews an advance over the estimate owing mainly to the cost of the Tolls establishment ~~being included with~~ forming a charge under this head.

1105 ~~1077~~ 8 P

80

78

11 The financial condition is very far from satisfactory. Little interest appears to be taken by the Commrs. in Municipal ~~affairs~~ administration. The incidence of taxation is by no means high. The collections were exceedingly low. The revenue both from direct taxation & from miscellaneous sources is evidently capable of great improvement. The President Vice President will take immediate & energetic measures to place the affairs of the town upon a better footing.

To The Prest. Municipal Commission Ganjam Dist. 6
" Revenue Departt. 6
Board of Revenue 13
" Surgeon General with the Govt. of Madras 6
" Sanitary Commissioner 6
" Director of Public Instruction 6
" Accountant General 6
" Prest. L. F. Bd. Ganjam Dist. 6
" Inspector General of Police 6

Fd. 11/7.

25.5.81

~~80~~ 91

Chicacole Report for 1879/80.

1105/~~73~~

Gobt. of 1881 Madras.

Fin.l 1

~~741~~

7341

741

DISPOSED OF

15 JUN 81

BY. G. O. No. 1105

Municipal Reports.

Annual report of the Chicacole Municipality for 1879-80, recd