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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REV. DEPARTMENT

G.O. No.	<u>88.</u>	Press
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Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
10th October 1872.*

No. 134. Read the following letter from the President of the Municipal Commissions, Kistna District, to the Chief Secretary to Government, Fort St. George, dated Masulipatam, 15th August 1872, No. 2153 :—

In forwarding the Masulipatam Municipal Report for the present year, I have the honour, in reply to the G. O., 4th May 1872, No. 627, to state that the inhabitants of the town are taxed highly, and that consequently the Municipality is not by any means looked upon with complacency by them.

2. The complaints are that of high taxation; that the roads are made not for them, but for the richer persons of the station, for they do not want them having no bandies; that the drainage is not improved; that they should be forced to use latrines; and that the water supply is not continuous.

3. The Commissioners have not money enough to make all the improvements that are wanted. First of all the town, which was a very flourishing one before the cyclone when it was a garrison town, and the port, one that was more frequented than it now is, has become a sort of second-rate place. It is badly situate being in a flat sandy plain, very difficult and expensive for road-making or drainage, and it is very straggling.

4. The European station is at one end and far removed from the town, and the chief roads, which used to be kept in order by the prisoners by whom, I believe, they were made, are three running from the European Cantonment to and through the Native town, and four or five crossroads joining them. When the

construction of new roads in place of the many sandy thoroughfares and lanes in the Native town; so those in existence have always wisely, I think, been kept up. Roads from want in the district of any decent material for metalling are very expensive to keep even in fair order. It would be useless to attempt the drainage of the sandy flat with the money that could be spared for the purpose; at present coolies clear out the side ditches before and during the rains, and this is all the drainage that has been done.

5. The latrines are not anywhere in favour; were they, there are not sufficient, or anything like it, for the people. We have but six (three male and three female) for a population of 36,287. I hope to induce the Commissioners to build three more this year; but the accommodation there will be inadequate; at present the only persons punished for nuisance in the town are those who will sit down within the sight of the roads or in the town lanes.

6. The charge of the dispensary on the Municipality is not popular. The ratepayers for the most part make no use of it, or when they do avail themselves of the services of the Surgeon, or his Assistant, it is after they have first given the Native Doctor an opportunity to fail in healing them.

7. The tolls here do not in the slightest degree interfere with traffic; nearly all the goods that come into the town do so on canal boats.

8. As the Commissioners say, the good-water supply is the only thing that the people like and the lighting. The former cannot be made continuous except by a separate channel from a point a long way up the canal, or by a system of tanks in which two months' supply could be stored; for the Kistna is so dirty a river, and brings down so much deposit, that it is absolutely necessary the chan-

nels be cleared out year by year. The necessity for this continuity of supply (we could not possibly get the money wanted for the expensive schemes proposed) be diminishing each year. The water, which lies within a foot or two of the surface of the ground everywhere about the town, is fast losing the brackishness which was one of the consequences of the cyclone; and I have every reason to believe it will disappear in a few years, when all this outcry will cease.

9. Unpopular though it be, I think most certainly that the Municipality has done, and is now doing, much to the town that the people would miss very much indeed were it to collapse.

10. Concerning the Guntoor Municipality, I have the honour to enclose the Vice-President's report, together with a letter from one of the Commissioners, and the usual reports.

11. The Commissioners note the loss they have sustained in being deprived of the very valuable services of their late Vice-President, and they attribute the paucity of expenditure in the year, partly to his being incapacitated for work from the illness that prostrated him before his death, partly to an accident which happened to their working Overseer, also in part to the nature of the chief work to be done—the deepening a tank which, of course, can only be carried on in the dry weather.

12. The Commissioners note that the water supply to the town is their first and that the making of roads is a thing when compared with this.

miles of Guntoor except at great expense, and that and a steam engine to raise it to the necessary level in the town would more than swallow up their present resources.

13. The Commissioners remark that they have, in May and June, been authorizing the collection of tolls at three-fourths instead of half rates. This refers to the present year and not the year under report, during which year the Commissioners kept them under their own control, being unable to get a reasonable bid for them, and they made more by them than the estimate. On the other hand fees fell short of their estimate by Rupees 500. The Vice-President promises to get from the Local Fund Board their share of contribution to the Municipal Hospital.

14. The Commissioners promise to open four new schools, and I have recently had a proposal to expend some surplus hospital funds on building huts attached to the hospital for caste patients, but the scheme is not yet worked out.

15. The health of the town has been good; but, in his sanitary report, Mr. Tyrrell notes one or two things which the Vice-President will be requested to lay before the Board with a view to their being remedied.

From the Vice-President of the Municipal Commission, Masulipatam, to the President of the Municipal Commissions, Kistna District, dated Masulipatam, 25th June 1872, No. 50.

I have the honour, at the request of the Municipal Commissioners of Masulipatam, to submit, for transmission to Government, my annual report on the

operations of the Towns' Improvement Act during the past official year, together with the Tabular Statements I. and II. in the forms prescribed by Government in their Order, dated 28th October 1871, No. 1646.

2. A health report furnished by the Zillah Surgeon, a report on the affairs of the Civil Dispensary recently transferred to the Municipality, kindly furnished by the same Officer, and a report drawn up by the Auditor, Mr. Clarke of the Bank, who examined into the accounts, are enclosed, as also the statement showing the incidence of taxation required in G. O., dated 4th May 1872, No. 627.

3. The balance at the commencement of the year in the hands of the Commissioners was Rupees 2,870-8-7. The receipts, during the year, from the marginally-noted sources, amounted to Rupees 20,256-4-9, making the assets available for expenditure Rupees

	RS.	A.	P.
1. Rates and taxes	17,250	13	7
2. Contributions from Local Fund	1,000	0	0
3. Miscellaneous	1,525	0	9
4. Advance recovered	480	6	5
Total	20,256	4	9

23,126-13-4.

4. The demand on account of house-rate, current and arrears, amounted to Rupees 5,675-8-6. Out of this, Rupees 4,476-5-5 have been realized during the year, leaving an uncollected balance of Rupees 1,199-3-1. Of this, Rupees 250 are deemed irrecoverable, and the rest is in course of recovery.

5. The same consequent delay in the issue of the bills for the collection of large arrears at the end of the year.

6. This rate, which was levied at $7\frac{1}{2}$ per cent. during the year, for eleven months in the year, amounted to Rupees 4,855 against Rupees 4,306 in the previous year, at six per cent. for the whole year.

7. There was a balance of Rupees 1,274-13-0 to be collected at the beginning of the year on account of professional-tax, and the arrear collections amounted to Rupees 121, leaving an uncollected balance of nearly Rupees 1,153-13-0, the greater portion of which is the irrecoverable accumulations of previous years. The propriety of striking them off as such is under consideration. Out of a current demand on this account of Rupees 5,586-2-8, levied at the maximum rates of the schedule, Rupees 4,290-4-0 were collected, leaving a balance of Rupees 1,271-10-8 due partly to the late period at which the sanctioned budget was received, and partly to the collection of this tax being more difficult under the new Act.

8. The tolls were leased out during the year for Rupees 7,550, the actual collections amounting to Rupees 6,266 against Rupees 6,541 in the previous year. Adverting to G. O. of 4th May 1872, No. 672, I am requested to explain that tolls were levied at half the rates mentioned in the schedule; but having been leased out, it is not possible to give a full statistics. The tolls would appear to be chiefly levied on carts drawn by bullocks and on bullocks and asses when laden with packs. The canals being open for nearly ten months in the year, large quantities of goods enter the town in the transit boats which are not liable to municipal-tax. Carriage by canal is so easy compared with the difficulty of conveyance by road that the tolls are not likely to pay very much for the present.

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24. The Zillah Surgeon does not account for this decrease.

The Sanitary Commissioner, who lately visited the dispensary in this town, deprecates the present site as being inconveniently distant from the pettah, and suggests its removal into the town. The Commissioners have resolved to postpone the subject until the estimates for the improvement of the building, as suggested by the Deputy Inspector-General, shall be ready. They are, however, of opinion that the present site is admirably adapted for in-patients, being exposed to the sea-breeze and free from the bustle of the town, and that it would suffice if one or two rooms could be provided for a dispensary in the town, where out-patients could attend and drugs be purchased, and the dispensary be placed in charge of a Hospital Assistant working under the control and supervision of the Zillah Surgeon.

25. In consideration of the taxes levied, the Commissioners proposed some time ago to the Zillah Surgeon that medicines should be sold at prime cost to all persons applying for them, and that favourable rates should be allowed to subscribers. The Commissioners understand that the Zillah Surgeon awaits the instructions of the Inspector-General before giving effect to their wishes. The Commissioners are of opinion that they should be represented on the Dispensary Committee as the institution is chiefly supported by them.

Successful	...	...	...	...	RS.
Unsuccessful	...	...	...	...	689
Unknown	...	...	...	...	87

26. The cost of vaccination amounted to Rupees 159-8-0. The results are shown in the margin.

27. The cost of registration of births and deaths was Rupees 220. The

law now makes a report of these occurrences compulsory, and a few cases of default have been prosecuted. The subjoined is a statement of births and deaths reported during the year:—

Deaths.		Births.	
Cholera	9		728
Small-pox	72		
Fever	122		728
Bowel Complaints	35		
Suicide	1		
Accidents	8		
All other causes	458		
	705		

28. The charges in the Conservancy Department amounted to Rupees 4,553-14-6, out of which Rupees 3,657-10-5 represents the cost of supervising establishment and scavenging agency. A sum of Rupees 519-10-10 expended in removing the silt in the drain is also shown under this head. Prickly-pear to some extent was removed at a cost of Rupees 207-9-8, which, together with other sundry charges, amounting in all to Rupees 376-9-3, is shown under Contingencies.

29. Grant IV.—Charges incurred for various miscellaneous purposes are shown under this grant. The town was regularly lit during the year at a cost of Rupees 470-5-5, and twenty-one new lamp-posts, at a cost of Rupees 339-14-3, have also been put up. The maintenance of avenues and plantations involved an expen-

diture of Rupees 54. The supply of Kistna water having failed during the hot weather, Rupees 240 were advanced to the Executive Engineer to bale out water from the canal into the conduits. Though the supply was prolonged for about a fortnight, it was not continuous as already observed. The Commissioners regret that the usual contribution of Rupees 1,364 payable to Government was not paid during the year owing to insufficiency of funds. It will be paid shortly. The census operations have been successfully performed at a cost of Rupees 354-3-11, a moiety of which has since been refunded by the Collector. The result of the operations shows a population of 36,203.

30. The charges under Grant V. on account of supervision and management do not call for any remarks.

31. The balance remaining in the Treasury was Rupees 1,310-5-7.

32. From the foregoing paragraphs, and the explanatory statements submitted with this report, may be gathered an idea of how the institution is working—a point on which Government in their Order dated 4th May 1872, No. 627, desire some information. This Municipality comprises an area of 2851 acres, and contains a population of 36,203. Compared with other Municipalities it is more extensive, more populous—two circumstances entailing heavy expenditure upon the Commissioners and rendering the task of conservancy more difficult. The damage by the cyclone of 1864, from the effects of which it has not fully recovered, the gradual deterioration of the port and the consequent depression of trade render great and leniency necessary in working the provision.

maximum rate of taxation has been reached in the professional and house taxes. The assessments of the house-rate are under revision, and if by this a larger revenue than is now realized can be brought to demand, the Commissioners have it in their contemplation to apply for the sanction of Government for a reduction in the rate.

33. The schedule for the levy of tax on arts, trades, and professions does not seem to have been well drawn up, and is, therefore, calculated to cause much discontent. People are more discontented because others are left untaxed than that they themselves are taxed. While the gradation is gradual from Class V. downwards, the gaps between the classes above this limit being large preclude the Commissioners from the exercise of their discretion in suiting the assessments to the circumstances of the assessee, so that there are certain professions which can only be taxed either too low or too high. Take, for instance, a money lender. He can be taxed Rupees 50 under Class II., and Rupees 25 under Class III., as a sowcar; or only Rupees 6 under Class V. as a pawnbroker. He is omitted entirely in Class IV. Similarly, neither Commission Agents nor Auctioneers can be taxed less than Rupees 25 under Class III. Merchants can only be taxed Rupees 25 or more under Classes III. and II., or so low as Rupees 6 under Class V., but they cannot be taxed under Class IV. Persons holding salaried appointments are the only ones that can be taxed under Class VII., it is difficult to say why. There are oil-presses in numbers in the town; but to tax the owners under Class III. would be to ruin them altogether.

34. Then, on the other hand, the rule requiring that, in assessing the rates under Classes I., II., III., and IV., the gross annual rental should be the basis of taxation necessitates a vast number of men being taxed under the discretionary

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power vested in the Commissioners for the taxation of trades, &c., in Class V., who would, if proper provision was made in the preceding classes, be taxed according to their means, and in equal proportion with others who happen to be named and come within those classes. This arises from the value of house property and importance of sites not being so great here as in other places. Payment of taxes before the commencement of the year according to Section 58 of the Act alone gives the taxpayer a right of paying his tax in two instalments; but, as the lists under Section 61 are not ready for publication until after the opening of the new year and the receipt of the sanctioned budget, the tax-payer is unable to avail himself of this indulgence. These defects of the law account in no small degree for the unpopularity of the measure. A large class of persons, Inamdars and others carrying on profession beyond the municipal limits, but enjoying all its advantages, are also exempted, as also the teachers in all the schools in Bunder that are not Government schools, &c. The Income-tax Act mulcting the ratepayers simultaneously with the municipal assessments, people in their ignorance to distinguish the source and object of these two species of imposts stand in bewilderment and wonder what double taxation, for they take it to be such, can mean.

35. Having thus indicated the feelings of the people in the matter of municipal taxation, let us now see how they relish the municipal improvements. The lion's share of municipal receipts are allotted for communications. Owing to the difficulty and expensiveness of road making, no more than a few of the most important are kept in good order. Few of the townspeople are willing to exchange their palanquins for carriages, the majority of the people, save a few public officials, merchants, and owners of hack-carts, really do not care for roads, and are inclined to believe that they are made for the favoured few; but drains are not so unpopular. As already observed, owing to the wide area over which the town is scattered, scavenging operations cannot be carried on to public satisfaction at the expense that is now being incurred; more carts are wanted. The use of dust boxes is not fully appreciated. Men of the old school take them for nuisances near their houses. People are generally opposed to latrines as calculated to outrage decency and give rise to unhealthiness. Those who can afford to walk some distance prefer going to the swamps beyond the ken of the public eye, and they are not then prosecuted.

36. The only objects of municipal expenditure appreciated by the people are the good-water supply of the town and the lighting as already stated; the conduits have been laid down on many of the public roads, but a great many more require to be added. Voluntary contributions in part payment of the expenses have been often realized, but the cup of happiness is not without its bitter drop, and that, I need scarcely observe, is the precarious nature of the supply. The general exclamation is, "Why don't the Commissioners, who take from us so much money, do something to give us water in the hot weather." There are about sixty-one lamp-posts in the town, all of them regularly lit every night except ten nights a month, when it is unnecessary.

37. On the whole the Commissioners do not believe that this Municipality is as hateful to the people as most Municipalities are taken to be, owing to the single redeeming feature, viz., its good-water supply, precarious as it is.

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From E. R. CLARKE, Esq., Auditor of the Municipal Accounts, Masulipatam, to the Vice-President of the Municipal Commission, Masulipatam, dated Masulipatam, 11th May 1872.

With reference to a letter from you, dated 5th March 1872, No. 292, I have the honour to inform you that I have gone through the accounts of 1871-72, and found that they have been very regularly and carefully kept, and that great attention has been shown in the drawing up of the annual accounts, every item being supported by its legitimate voucher. Further, I have examined several registers, &c., which likewise have been well and neatly kept.

The balance at the beginning of the year was Rupees 2,870-8-7, and the receipts during the year from all sources amount to Rupees 20,256-4-9, as shown in the annexed statement, both aggregating to Rupees 23,126-13-4 against the estimated amount of Rupees 26,775.

The annexed statement will show all the details of the receipts.

The tolls were leased out for twelve months realizing Rupees 7,550. Deducting Rupees 631 paid last year, a balance of Rupees 6,919 was left standing at the commencement of the year; Rupees 6,266 were collected during the year; and Rupees 653 is still to be collected from the Contractor.

The house-tax demand, for the year 1871-72, was Rupees 4,855-1-4, and collections during the period amount to Rupees 3,903-12-9 including excess collection, Annas 6 and Pies 5, leaving a balance of Rupees 951-11-0 at the close of the year. The arrears at the commencement of the year amount to Rupees 820-7-2, out of which Rupees

(Pies 6) have been received, and the total of both arrears and current aggregate Rupees 1,199-3-1, as shown in the margin.

The following are the details of the collections on vehicles and animals during the year:—

1st half-year.					2nd half-year (five months).				
	No.	Amount.				No.	Amount.		
		RS.	A.	P.			RS.	A.	P.
Four-wheeled carriages.	9	40	8	0		4	15	0	0
Two-wheeled „ „	20	60	0	0		15	37	8	0
Horse „ „ „	11	49	8	0		8	30	0	0
Pongys under 12 hands.	14	21	0	0		15	18	12	0
Do. „ 11 hands.	4	2	0	0		5	2	1	4
Bullocks „ „ „	512	256	0	0		419	174	9	4
Donkeys „ „ „	314	78	8	0		297	61	14	0
Dogs „ „ „	8	2	0	0		11	2	4	8
		509	8	0			342	1	4

One hundred and forty-three carts were registered during the first half-year at Rupees 2 each, making Rupees 286. The second half-year (containing only five months) ninety-nine carts were registered at the rate of Rupees 1-10-8 each, making Rupees 165, both aggregating Rupees 451.

The demand for the profession-tax was Rupees 5,586-2-8, and the collections made during the year Rupees 4,317, including excess collection and remission, &c., Rupees 26-12-0, leaving a balance of Rupees 1,271-10-8. The arrears at the commencement of the year was Rupees 1,274-13-0, out of which Rupees 121 were collected during the year. The total balance of both current and arrears aggregating Rupees 2,425-7-8, as shown in the margin, is to be recovered under this head in the year. Of the

	RS.	A.	P.
Of 1866-67 ..	51	0	0
" 1867-68 ..	97	5	0
" 1868-69 ..	92	8	0
" 1869-70 ..	288	0	0
" 1870-71 ..	625	0	0
" 1871-72 ..	1,271	10	8
Total ..	2,425	7	8

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total receipts, viz., Rupees 23,126-13-4, Rupees 21,816-7-9 were expended under the different items, as specified in the abstract herein enclosed, leaving a balance of Rupees 1,310-5-7 at the close of the year.

In conclusion, I need hardly add that K. Appa Row, the Accountant, has afforded me invaluable assistance in auditing these accounts.

From the Zillah Surgeon, Masulipatam, to the Vice-President of the Municipal Commission, Masulipatam, dated Masulipatam, 14th May 1872, No. 46.

I have the honour to forward, for the information of the Commissioners, extracts of Inspection Reports sent to me by the Inspector-General, Indian Medical Department, with instructions to report, on 1st July next, what progress has been made in remedying the defects, and also to report the results of the recommendation made by the Deputy Inspector-General in his Annual Inspection Reports of the Civil Dispensary, a copy of which was sent to you.

EXTRACT from the Annual Inspection Report of the Police Hospital, Masulipatam, for 1871-72, dated 24th January 1872.

Paragraph 9. The dead-room should not be in the hospital. That room should be divided by a brick partition into a bath-room and dry-earth latrine for feeble men. The stronger men should continue to go to the latrine at a distance from the hospital. A dead-room 15' x 15' x 17' should be built at a distance from the hospital. It would serve for the reception of dead bodies from the Police Hospital and for bodies sent in by the Police for examination. I have brought this

Dispensary Committee.

(True Extract.)

(Signed) C. DUFF, Surgeon-Major,
for Secretary, Inspector-General,
Indian Medical Department,
Presidency and Northern Division.

EXTRACT from the Annual Inspection Report of the Civil Dispensary at Masulipatam by the Deputy Inspector-General, Indian Medical Department, Presidency and Northern Districts, dated 22nd January 1872.

Paragraph 8. The roads through the pettahs have unlined open drains on each side; water does not stagnate in them, but there are many water-pits about the town, and these are said to exhale offensive odours in hot weather. These small tanks or water-pits are mostly excavations made to obtain earth to form raised platforms for houses; and water being within a very few feet of the surface, all over the vast plain on which the town stands, these tanks or ponds are always nearly full; efficient drainage is impossible owing to the soil being so little above sea level. No suggestions can be offered for the improvement of the conservancy of the town.

Though faecal matter is not visible in and round the town, the ground must be foul, as there were a large number of cases of acute diarrhoea, a large proportion of which were fatal in the latter half of 1870.

(True Extract.)

(Signed) G. BIDIE, M.B., Surgeon,
Secretary, Inspector-General, I. M. D.

No. 2106.

CIRCULAR MEMORANDUM.

The 1871-72 Annual Inspection Reports have shown that, in several towns, dead bodies are taken to the Civil Dispensaries for request for post-mortem examination.

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2. If such practices be followed in any town in your range, advise the Medical Officer to represent to the Municipality the desirability of their discontinuance, as, of all others, the practices alluded to most severely affect the popularity of hospitals.

(By order.)

FORT ST. GEORGE,
5th April 1872.

(Signed) G. BIDIE, M.B., Surgeon,
Secretary to Inspector-General, I. M. D.

Sanitary Report of the Town of Masulipatam, for the year 1871-72, from 1st April 1871 to 31st March 1872.

The population of the town of Masulipatam is 36,203. There were 705 deaths reported during the year, of which 384 were males and 321 females.

The causes of deaths were as follow:—

Cholera ...	9
Small-pox ...	72
Fever ...	122
Bowel Complaints...	35
Suicide ...	1
Accidents ...	8
All other causes ...	458
Total ...	705

No epidemic of cholera prevailed in the town; but it was very prevalent in the district during July, August, September, and October. Small-pox is at present prevalent in the town. The number of attendants in the town, Jan-vary for 1871-72, is as follows:—
March. Vaccination is carried out by the Municipal Vaccination Officer.
the year was—

Successful ...	689
Unsuccessful ...	87
Unknown ...	8
Total ...	784

2. The births registered during the year amount to nearly double the number of the previous year, being 728, while only 366 were recorded for 1870-71.

3. The conservancy of the town is carried out by the Municipality. There are six public latrines; dry earth is used in them, and also Macdougall's powder; they are cleaned twice daily, and the soil removed to a distance and buried.

4. There is still a large amount of the prickly-pear growing in all parts of the station; this was as much as possible cleared away by the convicts placed at the disposal of the Municipality; but, during the last few months, the number of prisoners in jail has been too small to furnish gangs for this purpose.

5. Water is brought from the Kistna Canal and stored in a large reservoir in the centre of the town, from which it is distributed by under-ground channels to all parts of the town. Several new reservoirs have been constructed during the year. The water is wholesome and generally abundant, but it has been getting somewhat scanty during the last month owing to the canals being closed at this station.

Several persons have been punished by the Municipal Sub-Magistrate for offering unwholesome articles of food for sale.

6. Among other works twenty-one lamp-posts have been erected during the year, and several metalled roads constructed.

"Remarks" on the dispensary building by the Sanitary Commissioner is attached.

MASULIPATAM,
1st April 1872.

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

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Extract from Visitors' Book.

Inspected the dispensary building today. It is much in need of repair. Originally a private bungalow, it appears to me singularly ill-adapted for purposes of a hospital both as regards its position and internal arrangements.

As regards position the building lies completely outside the town between the town and the sea, so that persons requiring medical assistance have an inconvenient and unnecessary distance to travel. Its situation is open to the sea-breeze, and this is so far an advantage to the few sick who are treated as in-patients, but it is quite out of the question that the dispensary can do much good to the common class of persons who prefer to attend as out-patients, while it occupies so inconvenient a position. The dispensary building should undoubtedly occupy a central position within the town so as to be ready of access by day and night. My advice to the Municipality is to establish the dispensary within the town whenever the funds at their disposal will admit. The attendance of out-patients in proportion to the population of the town is singularly scanty, and I attribute this, in a measure, to the inconvenient position of the dispensary. The building is kept clear, and the comfort of the in-patients is studied. No women were under treatment.

MASULIPATAM,
12th February 1872.

(Signed) W. R. CORNISH,
Sanitary Commissioner.

The subjoined is the Financial Statement for the 1871:—

	RS.	A.	P.		RS.	A.	P.
				1st Class Hospital Assistant's pay			
Floating (or arrears) ...	110	12	0	from 1st January to 31st De-	720	0	0
Invested ...	1,704	11	0	cember 1871 ...	596	0	0
From Government ...	792	0	0	By servants' wages ...			
„ European medicines ...	700	0	0	Peon's pay defrayed from Govern-	72	0	0
„ interest of funds depo-				ment ...			
sited in the Government				European medicine from Medical			
Savings' Bank ...				Stores ...	700	0	0
„ European subscription and				Do. do. purchased.	25	4	1
donation ...	335	0	0	Country do. do. ...	32	5	4
„ Native do. do. ...	623	8	0	Half-yearly supplies ...	136	11	1
„ sale of medicines to per-				Dieting sick ...	266	15	5
sons not entitled to gra-				Wines and Spirits ...	140	0	0
tuitous issue ...	76	12	11	Repairs and whitewashings ...	45	1	4
„ rent of the building or				Perishable articles ...	174	0	11
Police Hospital compound.	190	0	0	Bedding and clothing ...	11	0	0
„ charity box ...	44	10	0	Sundries ...	72	0	0
„ sale of old boxes ...	8	0	0	Service stamps ...	19	0	0
	6,740	0	11				
<i>Deductions.</i>							
Floating ...	110	12	0				
Invested ...	1,704	11	0				
	1,815	7	0				
Total income ...	4,924	9	11				
Total expenditure ...	3,010	6	2				
Balance ...	1,914	3	9	Total ...	3,010	6	2

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Five cases of severe illness in sepoys on sick leave or furlough leave still to be treated in this dispensary incurring an addition to the expenses of the institution. The Meteorological Observatory appears to work well, but the wind vane is still unfixed. I beg to state that 1st Class Hospital Assistant W. Venkataswamy Naidoo is zealous and attentive to his duties; he is always at his post, and gives entire satisfaction.

MASULIPATAM,
June 1872.

(Signed) T. CROUDACE,
Surgeon.

Annual Report of the Civil Dispensary, Masulipatam, for the year ending 31st December 1871.

Having arrived here so recently as October last, I am unable to state anything from personal experience as to the state of the weather during the previous part of the year, but it is stated to have been good. Since I have been here the weather has been cool and pleasant and is still so, as sea-breeze is blowing daily. The rain-fall during the past year has been less than in 1870 by eight inches twelve cents. The south-west monsoon commenced on the 3rd July, and the north-east monsoon set in on the 7th November. The maximum reading of thermometer was recorded May 23rd, 1871, at 104, and the minimum 68 on the 1st January 1871.

2. The Municipality works well. The Vice-President, Captain Richardson, is indefatigable in his exertions to keep the town and station clean, and in carrying out an efficient system of conservancy. There have been a few cases of small-pox in the town, but the health of the inhabitants is said to have been on the whole good. There has been no epidemic in the town or station, but cholera has prevailed to some extent during the months of July, August, September, and October in the taluqs of Bezorah, Nandigama, Avenigadda, Gudivada, and Jaggayyapett. A Hospital Assistant, attached to the Collector's Department, was sent out to Jaggayyapett in the month of October with a supply of medicines; he reported with seven deaths; during the period he was there one of the Society died from cholera, at the village Lingagiri, in the Jaggayyapett Taluq.

3. The number of cases treated during the year has been much less than the previous year.

	Admitted in 1871.	Admitted in 1870.	Increase.	Decrease.
Native out-patients, 2039	695	...	...	656
„ in-patients, 89	79	...	10	...
European out-patients, 45	114	...	...	69
„ in-patients, 1	8	...	...	7

The diseases most prevalent during the year were fevers, rheumatism, stomach and bowel-complaints, and skin diseases. There were two deaths, one an old man who died from asthma, and one from general dropsy was brought in a greatly debilitated state and died in three days after admission. The operations performed during the year were as follow:—

- 1 amputation of leg for osteosarcoma.
- 1 „ of arm for gangrene and compound fracture.
- 1 re-section of elbow (compounded dislocation).
- 3 extract of cataract.

4. The sum of Rupees 1,277 has been received from the Municipal Commission and Local Fund Board from private subscription and sale of medicines; and the amount in Government Savings' Bank is Rupees 2,154. The funds have sufficed to defray the current expenses, but without the private subscription there would have been a deficiency.

5. Cases of severe illness in sepoys on sick leave or furlough have still to be treated in the dispensary, incurring an addition to the expenses of the institution.

6. The Meteorological Observatory appears to work well, but the wind vane is still unfixed.

7. I beg to state that 1st Class Hospital Assistant W. Venkataswamy Naidoo is zealous and attentive to his duties; he is always at his post, and gives entire satisfaction.

MASULIPATAM,
1st January 1872.

(Signed) T. CROUDACE,
Surgeon.

Proceedings of the Madras Government, Financial Department,
10th October 1872.

From the Vice-President of the Municipal Commission, Guntoor, to the President of the Municipal Commissions, Kistna District, dated Guntoor, 5th July 1872, No. 28.

I have the honour to submit the annual report on the working of the Municipality of the town of Guntoor and of the dispensary there, together with the statements of the actual revenues and receipts for the year 1871-72, furnished by the Auditor, Mr. Leckler, Accountant of the Bank of Madras, and his report thereon, and together also with the returns called for by Government on the 4th May, with a memorandum written by N. Raghavalu Naidoo Garoo, one of the Commissioners who volunteered to write his opinions on the working of the Municipality in accordance with that order, and together with the annual medical report on the dispensary by the Civil Surgeon, Mr. Tyrrell, and a sanitary report by the same gentleman on the general health of the people of the town.

2. The year commenced on the 1st of May 1871, and ended on the 31st March 1872, and comprised only eleven months.

3. During this period, the Commissioners had deeply to regret the loss they sustained in the death of Lieutenant-Colonel T. C. Bird, who had been for several years the Vice-President. He took the greatest interest in the welfare of the Municipality, and was equally regretted by all classes of the community. He continued his exertions in the office which he held until his strength had quite failed when he was compelled to send his resignation to Government, which being

the very useful object of detailing the works and improvements which had been and were being carried on in the town during the time that he had held the office of Vice-President. This letter, I have no doubt, will be read with interest by Government, as it describes better than I could do the improvements which have been carried out with the limited funds at the disposal of the Commissioners during the last few years.

4. Colonel Bird having thus given up charge of the office on the 9th August died only a few days after, that is on the 8th September.

5. Mr. Wilson then took charge, but was shortly afterwards compelled to take sick leave.

6. I had charge during the remaining months of the official year, but business prevented me from residing in the town during those months, so that the last budget on which Government passed Order, No. 688, on the 28th May last, was prepared in my absence.

7. I may mention that the Commissioners, as a mark of their sincere regret and sorrow at their loss of Colonel Bird, altered the name of the new pettah, which had arisen under his auspices, from "Sungadigunta" to "Bird's pettah," by which name it is now known.

8. In sending the estimates for the current year the sum of Rupees 7,000 was entered as being the anticipated balance on the 31st March last. How this amount was arrived at I do not know, but I believe that the estimates were not prepared with care by the Manager, A. Lakshmandoss.

9. He is now absent at Madras on privilege leave, so I cannot say why this sum was entered.

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10. The real balance at that date amounted to Rupees 13,506, as will be seen by the enclosed account. I must, therefore, endeavour to explain how it happens that so large a balance was allowed to accumulate.

11. Of this sum Rupees 5,495 was in hand at the beginning of the year under report. The fund received this year Rupees 2,151 by the sale to Government of the Police Station-house which had been built by the Commissioners a few years ago. The tolls were collected at three-quarter rates, and produced a sum larger by more than Rupees 3,000 than the sum estimated, and Rupees 403 previously overpaid for Police were recovered, added to all which the works proposed not only were not carried out as they might have been in proportion to the increased receipts, but were probably less pushed on than usual owing, first, to the illness of the Vice-President, who himself gave directions about them; and, secondly, to an accident which happened to the Works Overseer, who was severely wounded in the thigh by a buffalo at the very time of the year when he was most wanted; and, thirdly, to the nature of the works. The principal work is the deepening the Black Tank and the construction of a filter therein with a view to cleanse the water which it is intended to carry through pipes into two deep reservoirs of great capacity in the town. But this work being at the lowest level of the bed, can only be carried on when the tank is quite dry, and as it was not dry up to the end of the official year the work could not go on. Since that time the Overseer has done as much as possible, but as I write the work has again been stopped by the fall of the monsoon, and little can be done there till the bed again

12. From your letter printed with the Proceedings of the Municipal Commission of May last, I see that you remarked on the very small amount entered in the budget for the making and repair of roads, which elsewhere form the principal objects of municipal expenditure, and Government added Rupees 1,000 to the grant for that purpose.

13. I had nothing to do with assigning the allotments, but would remark that it must be taken into consideration that roads are not the principal want in Guntoor, although they may be in most other towns. Our principal want is an improved supply of water; for this very year water has been obtainable only with difficulty and in small quantities, the difficulty having been greater than usual owing to the failure of the last north-east monsoon.

14. The inhabitants generally are very anxious to obtain an improved supply of water as will be seen in the memorandum written by one of the Commissioners, which I enclose.

15. On the other hand roads are comparatively of less importance because the soil on which the town stands is red gravel, on which a common track will form a moderate road for ten months in the year at least. Besides the main highway passes through the town made long ago as an imperial road, and just here it happens to be in pretty good condition owing to its passing over the red soil. The Commissioner complains that the two great tanks have not yet been filled with water. That, however, is simply the result of there being no adequate source of supply.

16. There is no supply but mere local drainage. The tanks can only now be improved as far as possible. I believe the Irrigation Department have plans for

making a channel which would pass within a moderate distance from Guntoor. If such a channel should eventually be cut it may be that the levels would admit of a supply being admitted into the Guntoor tanks, but I have no information on this point.

17. The rates on houses exceeded the estimates last year by Rupees 222. As directed by Government, the Commissioners are taking steps to revise the house-tax, and I expect the report of a Committee in a few days.

18. The tax on arts produced Rupees 4,721, being nearly Rupees 600 beyond the estimates. This list has also, of course, been revised in the current year, but I have reason to believe, after hearing some appeals which were presented at the last meeting, that some persons have been overtaxed, and that the list must receive further revision.

19. The taxes on vehicles and on the registration of carts on the other hand both decreased. I attribute this to the neglect of the Manager to see to the prosecution of defaulters under the Act.

20. The tolls which were estimated only at Rupees 7,333 produced in fact Rupees 10,503-8-3, which has considerably increased the balance and provided funds available for new works.

21. In their Order, dated 28th May, the Government directed that the farming system should be reverted to, and the collection of tolls at half rates should be sold.

22. Before receiving this Order the Commissioners had sold the tolls at three. receiving it come to an agreement with the same

23. Your report to Government on this subject was made on the careless estimates which were sent in. The Commissioners were gainers by having taken the collection of tolls into their own hands, as will appear by the fact that Rupees 10,500 were collected in eleven months. The Commissioners had been compelled to take that course as no fair bid was made. They only sold the contract lately at the sum which they were realizing net.

24. The sum realized as fees under bye-laws, &c., was Rupees 375 much in excess of the estimate, but I hear that this results from the altered form of account as some fees were entered as miscellaneous last year.

25. The amount entered as fines is Rupees 190; but the estimate was Rupees 733. I do not know why this sum was estimated, but perhaps the expected transfer of pound fines was reckoned as a sum under that heading has been since received. No entry is made of the contribution from the Local Fund Board to the expenses of the dispensary because the exact cost of that institution could not be calculated until the expiration of the year. I will divide the cost and obtain sanction of the Board for payment of their share to the Municipality in one sum. This will be carried to the current year's account, and I should think the same will be the best course next year.

26. The expenditure, Grant I., was short mainly under the head of "Sanitary New Works," the cause of which I have explained.

27. No sum was sanctioned for Municipal Schools in the year under report. In accordance with the recommendation of Government, the Commissioners are making arrangements with the Deputy Inspector of Schools to open four new

school in this current year, and are glad that Government have increased the present estimate for schools.

28. I visited the hospital recently and found everything in very good order and clean.

29. The Civil Surgeon complains that corpses are brought to the place for dissection from distant places, and considers this to be a nuisance. I will send to you Mr. Tyrrell's letter on the subject, so that it may be decided whether a dead-house can be built at the public expense.

30. Mr. Tyrrell in his sanitary report suggests that the Mahomedan burial-ground and the goldsmiths' burial-ground should be closed at once. Last year he suggested that the Protestant and Roman Catholic burial-grounds should be closed and new places provided outside the town. All such things are not easily to be done. The people object to any change as a rule. The late Dr. Wither selected some years ago a place which he considered the best for the deposit of municipal refuse. I learn from several Commissioners that this was an old burning and burial ground. It is outside the town in a very suitable place. They complain that another ground has become very necessary to replace it, as the feelings of the people are hurt by the deposit of filth in their only burial-ground. By inquiry from the Munsif I hear that there is no vacant ground anywhere near, so that a new site cannot be had without purchase. More caution should be used in these matters.

31. A burial-ground for Native Christians the year.

32. It will be observed that the Auditor entered Rupees 2,151-12-0, cost of Police Station, under sixth heading as a contribution from Local Funds, but it ought to be entered under second heading as a contribution from Government.

33. I had intended to amend the Auditor's account in red-ink, as the Auditor is now absent from Guntoor, by filling up the actual receipts and disbursements of the Guntoor Dispensary from 28th November, when it was transferred to the Municipality under the proper headings. I find myself unable to do so as the sum of Rupees 618-12-0 was transmitted to your office on the 16th February last. This was on account of salaries, &c., disbursed, I presume, during the then current year. If so, I doubt whether the payment was correct, as the dispensary was only transferred to the Municipality by notification in the Gazette on the 28th November last. I have not received a copy of G. O., No. 755, dated 7th December 1871, so that I cannot now refer to it.

34. The Auditor's accounts are, therefore, transmitted without alteration; but I subjoin a memorandum of current expenditure at the dispensary, furnished by the Civil Surgeon, showing that Rupees 306-7-0 were paid from Municipal Funds for current expenses, beside salaries of the Hospital Assistant and Peon, amounting to Rupees 66.

35. If, from these data, you will inform me what, in your opinion, should be the amount of the total contribution towards the dispensary, I will obtain sanction for the refund to the Municipality of one-half the sum by the Local Fund Board.

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36. The Civil Surgeon states that he is the only remaining member of the Dispensary Committee, Mr. Swinton having left Guntoor, and Colonel Bird having died. I do not think that any Committee is necessary now that the institution is placed under the charge of the Commissioners.

37. Since the Municipal Act was introduced in Guntoor much good has been done by it, more especially in the way of conservancy, and I believe that its working has always been rather favoured by popular opinion than otherwise. The town is very closely built, and was a few years ago much visited by cholera. During the past few years that disease has very rarely appeared, and it may be hoped that a regular conservancy will keep it from re-appearing.

38. A considerable sum is raised here as tolls, but the Commissioners do not think that they have any effect upon the traffic in cotton and oil seeds. No instances of oppression or irregularity by toll collectors have come to notice.

39. Of the sum of Rupees 717-1-0 entered in G. O., No. 1515, dated 6th October 1871, as having been advanced for stores, I am informed that Rupees 555-14-0 were recovered in the way of materials in the past year.

From Lieutenant-Colonel T. C. BIRD, Vice-President of the Municipal Commission, Guntoor, to the Municipal Commissioners, Guntoor, dated Guntoor, 9th August 1871.

I informed the Commissioners that it was with regret that I had, any once more to tender my resignation of the post of Vice-President. Mr. Boswell has accepted my resignation, and Mr. Wilson has been appointed to the vacant post.

Before vacating the chair I should like to go over the works and improvements which the Commissioners have carried out in the last three years during my tenure of office. When I was first appointed Vice-President there seemed an overpouring amount of work which ought to be done for the people, but above every thing it was evident to the Commissioners that the improvement of the water supply was the first thing which should be taken in hand. At that time it was known that a large sum of money had been subscribed by the townspeople supplemented by a Government grant for repairing the Red and Black Tanks, and this money having been placed at the disposal of the Commissioners the Red Tank repairs were commenced in April 1869. In that year, and in 1870, the work was completed to the centre and southern portions of the tank, and the bed of the tank deepened to an uniform depth of 1½ yards, thus giving simple supply of water in the hot season of the current year. Regarding the northern portion the Commissioners resolved, instead of deepening the bed of the tank, to considerably enlarge a reservoir already existing, which, when completed, will store a large supply of water.

At present not much has been done to the Black Tank, but it is the intention of the Commissioners, during the next cold weather, after storing the water in the second reservoir, to draw off the water of the tank and prosecute the repairs vigorously.

In the year 1869, the Commissioners constructed a short masonry conduit between the Black Tank and K. Jaganatham Puntulu's reservoir which he had given over to them. This reservoir, capable of holding upwards of 22,000 cubic yards of water, was filled from the tank, and the boon which it proved to the people during the hot seasons of 1870-71 is beyond description. Seeing, then, the success of the work, the Commissioners resolved to construct a conduit between the same tank and a large reservoir in the immediate vicinity of the Taluq Cutcherry. This was a great work, and involved a great deal of excavation. The total length of the conduit exceeds 900 yards, and portions of it are some sixteen feet below the surface of the ground. The work has been

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completed, but the final success will not be ascertained until after the rainy season has passed. To each of these a filtering conduit is about to be constructed (as soon as materials can be got together) in order to improve the quality of the water.

Such, then, are the works connected with the water supply which have been carried out by the Municipal Commissioners during the last three years. Next as to the improvements in the town, the Commissioners can point out to the portion of the ground of about 1½ acres situated in Sungadi-gunta. This consisted of a series of old gravel-pits full of stagnant, putrid water used for all sorts of disgusting purposes. On the application of the Municipal Commissioners, the Government were pleased to give the ground over to them for building purposes. It was accordingly divided into suitable lots, and, instead of having the filthy place we had before, we have now a small pettah of tiled houses, which is indeed a vast improvement.

For other works of utility and ornament, the Commissioners can point to their buildings, Municipal Office, and Police Station house, the bell-tower, also to the number of avenue trees which have been planted, some fifty or so of them being mangoe trees which will be a source of profit hereafter. Such, then, are some of the works carried out during the last three years.

In conclusion, it only remains for me to thank the Commissioners, one and all, for the ever ready support they have invariably given me in my endeavours to conduct the administration of municipal affairs for the good of the people and improvement of the town.

I will now bid you farewell and will resign the chair to Mr. Wilson, than whom, I am confident, the Municipality could not have a better Vice-President.

MEMORANDUM

Municipalities are nowadays no doubt very desirable on many grounds, for it attempts to preserve the health of the people that live in crowded towns, and trains its chief inhabitants in the self-government of their country.

In Guntoor, its tendency has certainly been towards preventing the breaking or the spreading of cholera or other serious epidemics, but its people do not appreciate its effects. If cholera broke out, they say, it did through the wrath of God. If it did not that it was so owing to their fortune. It is no doubt ultimately true, but they ought to understand that the immediate cause of the creation or extinction of these epidemics can be the existence or non-existence of the uncleared daily accumulated filth in their town. Under a Municipal Act, besides the removal of filth, there are many other actual wants of the people which will have to be attended to. For this purpose certain restraints are placed upon them. In Guntoor, the restrictions they are subjected to are far more than their visible comforts effected under their municipal institution. For taxes, for their comforts being less than their restrictions, and for some other reasons, the feelings of the people of Guntoor are, as far as I know, quite against the institution. No doubt the taxes are heavy now. We cannot say people complain of the Municipality being a curse to them because of taxation, for it is their nature to hate taxes, for we do not hear of the ryots crying similarly for their Land-tax. The Salt-tax, the Abkarry-tax, too, I believe, have never created so much disaffection in the minds of the people as the recent Municipal, License, and Stamp taxes. So it must be because they actually feel the heaviness that they dislike the Municipality on the score of taxes. The levying of the Imperial License-tax in a Municipality makes the municipal burden more felt and disliked. It may not be out of place to remark here that a certain considerable ratepayer in this town, when he had a reply from me that Municipalities are not established to be shortly abolished as he wished, said to me in a great despairing heart indeed that the Circar, meaning the British Raj, hitherto fed and fattened the people like sheep, but now they are quartering them as if it were for consumption. This man's heart at the time (not the man generally, for his burdens are not so heavy, in my opinion, as they are in his) was an object of great pity to me. I appeased the

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man's heart by a few smooth words, such as that the Circar's object is not to crush the people at all; it is only to raise them; but if the means they resort to now for that end is really unsuited to the present circumstances, they will no doubt abandon it, and it will never, like its immediate predecessor, the Mussulmen Raj, entertain the object of crushing. So much for taxes.

For people's dislike, I said their second reason had been that their comforts are not sufficiently attended to. I think it is true to a certain extent. It lies in the matter of privies and water works. The present privies are too far for the people that live in the centre of the town, and their accommodation, too, is not such as is consistent with people's ideas of shame or bashfulness and decency. I mean people do not like sitting together so near each other as they do now in our latrines, and exposed to one another's view.

As for water works they, too, are not adequate to the wants of the people. It is nearly six years, I believe, ever since the Municipal Act came into force in this town, but not yet are the Black and the Red Tanks so improved as to contain sufficient water throughout the whole year. And if, on any one day, any part of the town catches fire, which is a common occurrence here, there is no means devised to put it down at once.

Some other reasons I said had created dislike in the hearts of the people. It is the clashing of the toties and the pariahs with the higher classes; but in this we can conciliate the people so long as that is done under the Act, and without the motive of levelling all caste distinctions, for which the day is not yet quite near.

The toll collection I do not think has affected commerce in this town.

1872.

(Signed) N. RAGHAVULU,
Municipal Commissioner.

of the Municipal Commission, Guntur, to the Vice-President of the Municipal Commission, Guntur, dated Guntur, 4th June 1872.

With reference to copy, forwarded me, of letter, No. 1306, from the President of the Municipal Commission, Guntur, appointing me Auditor of the accounts of this Municipality, I have now the honour to submit my report.

1. I have carefully gone through the books, have checked the different registers with the Telugu Cash Account, and found the sums correctly entered. I also checked each item of expenditure, and found it duly supported by a voucher.

2. I am satisfied with the way the books are kept; but would suggest that a separate column in the register of receipts should be reserved for the arrear collections, so that the total of the day's receipts, which is shown in the last column, may agree with the actual amount collected during the day. The arrear collections are now simply totalled and added as separate sums at foot of the ordinary collections. I would also suggest that the amounts collected from the public on account of dispensary should be credited in the accounts of the Municipality. My reason for this is that as at present the balance, being difference between amount expended and amount collected, is only drawn from the Municipality, so that I was unable to particularize the sums drawn under the different heads required by Government. If this plan is adopted the headings required can easily be filled up by referring to the bills tendered.

3. It will be seen that the year under audit opened with a balance of Rupees 5,495-2-2, and closed with a balance to credit of Rupees 13,506-13-1, showing an actual increase of receipts over expenditure of Rupees 8,011-10-11. This is mainly due to the increased rate, being three-fourths of schedule rates being collected as tolls, and also cost of Police Station-house purchased by Government.

4. I shall now proceed to enter a little more fully into the different items of expenditure.

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Grant I., New Works, Sanitary and Miscellaneous (c).—Under this head appear the following:—

	RS.	A.	P.
Native Christian Burial Ground	208	7	1
Toll-gate houses	112	11	9
Bell tower	50	0	0
Latrines	390	5	9
Filters	32	2	6
Total	793	11	1

Grant I., Repairs, Sanitary and Miscellaneous (c).—The following comprise the total:—

	RS.	A.	P.
Latrines	66	8	1
Toll-gate houses	26	10	6
Repairing Buddy's well	234	3	9
Miscellaneous buildings	28	12	2
Black Tank	275	5	3
Red	96	7	0
Wells	44	4	6
Total	772	3	3

Grant I., Establishment (3), constituting works' supervision, pay of Overseer, and Peon.

Grant III.—1, Hospitals and Dispensaries. Rupees 618-12-0 was sent Deputy Collector per Collector's letter, No. 185, and G. O., 7th December 1871, No. 755, being salaries of Hospital Assistant and Peon.

Two sums of Rupees 66 each, being salaries of Hospital Assistant and Peon for February and March, will be shown in next year's accounts, as these sums were paid in the month of April.

Grant IV.—1, Lighting.—In contingencies I have included a sum of Rupees 347, being cost of lamp-posts.

Grant V.—1, Office.—Salaries of establishment for March will be included in next year's accounts, as the sum was not drawn till the beginning of April.

(c.) Taking Census.—Of this sum of Rupees 87-5-10 a moiety will have to be recovered from Government.

Advances Recoverable, being stamps on filing suits in District Munsif's Court.

Referring to the receipts, it appears that cattle trespass fines, or surplus pound fund, was not collected till after closing of the accounts; it will, therefore, be collected in arrears during 1872-73.

A sum of Rupees 243-8-6, tolls collected in April after closing books, will be shown in next year's accounts. The tolls were collected departmentally for the second half of the year; two-thirds of the dispensary expenses are to be recovered from the Local Fund Circle; this will appear in next year's transactions.

A sum of Rupees 3-12-2, house-tax, will be collected next year, and Rupees 6-14-2, remissions on account of house-tax, will also be shown next year.

The sum of Annas 1-10 written off as irrecoverable was not collected, but remitted at the meeting of Commissioners held on 29th November 1871.

In conclusion, I would beg to state that I have had to hurry off this report in consequence of my being ordered to proceed to Cocanada, but I cannot close without bringing to your notice that

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Sanitary Report of Guntoor Town.

The vegetables and fruit that were sold were good and wholesome.
As I detected the hatch-

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Cholera.—None.

Small-pox.—Small-pox of a mild character has been prevailing for the last month or two in different parts of the town.

Malarial Fevers.—The inhabitants did not suffer to any extent from fevers of this class.

General working of the Institution.—During the past year 115 in-door patients and 2396 out-door patients received treatment in this institution against 124 in and 2289 out patients in 1870-71.

The institution continues to maintain its popularity. Patients come to it from all parts of the district for treatment and advice. Many come hoping to have their ailments, of very long standing, cured by the first dose of medicine they receive from us, and if disappointed, as they cannot but be, return to their homes at once without giving the remedies prescribed a fair trial, although earnestly requested to attend or remain for a stated period as out or in patients.

It will, I fear, be a difficult task, and one of time, to disabuse them of such any absurd idea. The estimates of the repairs to be executed in the hospital and its subsidiary buildings were passed by the Municipal Commissioners at the meeting held on the 13th March. The Municipal Works Overseer will be directed to commence operations as soon as possible. I beg to forward with this report a plan of the proposed single ward to be built for the accommodation of caste patients at an estimated cost of Rupees 174-1-8. It consists of a room (10-6 x 10-6 x 10-6) and a front and back verandah, the latter being divided into two compartments, to be used, respectively, as cookroom and latrine. The walls are to be of mud, and the roof tiled. The cubical capacity of the room is 1543 feet, and the superficial area 110 feet. It will be freely ventilated by doors and windows as well as by eave's ventilation.

Brahmin patients will not hear, cook their food in the small back room set apart for that

general latrine than allow him to come near the cook

The Deputy Inspector-General of Hospitals requested the Commissioners to purchase a strip of ground to the east of the Hospital whereon to build certain wards, &c.

The owners of the land have not yet consented to sell it to the Municipality. The prices and conditions which they have demanded are very unreasonable and exorbitant, but I hope to induce the Commissioners to settle finally the purchase of it at the next meeting. None of the improvements recommended by that officer, viz., the building of a block of two wards for contagious diseases, of a lying-in ward, and of a house for the Hospital Assistant, can be taken in hand until the land in question is obtained either by purchase or acquisition. The Municipal Works Overseer has informed me that the building of leaf-mat huts with a thatched roof would cost more than mud huts with tiled roof, and that the former would be soon destroyed by white-ants. I am sorry to say that, at present, there is no Committee of Management. When I took charge of the hospital in December 1870 the Committee consisted of the Session Judge, Mr. Swinton (now removed to Cuddalore), the late Lieutenant-Colonel T. C. Bird, and the Zillah Surgeon. I have searched the records of the institution in vain to obtain information as to the composition of the Committee. I am at a loss how to act in the matter.

But now that the Municipal and Local Fund Boards support it, I beg to know if a certain number of the Commissioners from each body could be elected to form themselves into a Committee, and if one of them, or the Zillah Surgeon should be the Secretary. I hope the Inspector-General will be pleased to issue orders on the subject as soon as possible.

Financial Condition.—I may, on financial grounds, predict a happy future for the dispensary, now that its maintenance is not solely dependent on the subscriptions of the residents. The Native subscriptions are again gradually falling off, but the European residents continue to subscribe as liberally as ever.

(Signed) S. M. TYRRELL, Assistant Surgeon,
Zillah Surgeon.

Guntur,
1st April 1872.

Proceedings of the Madras Government, Financial Department,
10th October 1872.

No. 135. ORDER THEREON, 10th October 1872, No. 1391.

With the letter above recorded, the President of the Kistna Municipalities submits the annual reports of the Commissioners of Masulipatam and Guntur for the year 1871-72.

RECEIPTS.		RS.
Current—		
Rate on houses	...	3,904
Tax on arts	...	4,293
Tax on vehicles	...	852
Registration of carts	...	451
Tolls	...	6,266
Fees	...	654
Fines	...	137
		16,557
Arrear taxes	...	694
Local Fund Board contribution to Hospitals	...	1,000
Miscellaneous	...	1,525
Advance recovered	...	480
Balance brought forward	...	2,871
Total	...	23,127

EXPENDITURE.		RS.
Public Works—		
New Works	...	8,962
Repairs	...	536
Other items	...	977
		10,475
Education	...	717
Dispensary	...	1,370
Vaccination	...	160
Registration of births and deaths	...	220
Conservancy	...	4,554
Lighting	...	810
Miscellaneous	...	1,369
Supervision and management	...	2,066
Refunds	...	76
		21,817
Balance	...	1,310
Total	...	23,127

2. *Masulipatam.*—The receipts of the Masulipatam Municipality, according to the statements submitted with the annual report, amounted to Rupees 23,127, and the expenditure to Rupees 21,817, leaving a balance in hand of Rupees 1,310. The Government observe, however, that, in the present accounts, the opening balance is shown as Rupees 2,871, whereas in the report for the previous year the closing balance is given at Rupees 2,921. This discrepancy should have been explained. The last column of Statements I. and II. has not been filled up as directed, and no details are given (except in the body of the report)

Rup
cellaneous (A) in Statement I. The returns appear otherwise to be correctly prepared, and the Auditor reports very favourably on the state of the municipal accounts.

3. The collections from tolls amounted to only Rupees 6,266, the majority of goods imported into the town being brought in by canal. The

Vice-President reports that instances of extortion on the part of toll collectors have been brought to the knowledge of individual members of the Commission, but that no action has been taken in the matter as no complaint has been made. The Government observe that it is not necessary for the Commissioners to await a formal complaint before endeavouring to remedy an abuse of this kind.

4. The outlay on new works amounted to Rupees 8,962, of which Rupees 6,345 were spent on communications, and the greater part of the remainder in laying down water-pipes along the main road. The attention of the Public Works Department is called to the Vice-President's remarks in paragraph 18 of the report with reference to the failure of the water supply for two months in the current year. There is, however, reason to hope that all difficulty in the matter may ere long be obviated by the well water recovering from the effects of the inundation of salt water in the cyclone storm of 1864.

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10th October 1872.*

5. The dispensary was transferred to the Municipality in the course of the year under review, but the necessary alterations in the accounts are only being made in the current year. The Government do not understand the Vice-President's remark that the Commissioners are of opinion that they should be represented in the Dispensary Committee. Since the transfer of the institution the management has devolved entirely upon the Commissioners except with reference to purely professional matters, such as the treatment of disease, &c. The Government will be glad to learn the final decision of the Commissioners with reference to Dr. Cornish's recommendation that the institution should be located within the town.

RECEIPTS.	
Current—	
Rate on houses	Rs. 2,056
Tax on arts	4,722
Tax on vehicles	770
Registration of carts	751
Tolls	10,503
Fees	396
Fines	191
	19,389
Arrears—	
Government contribution	376
Arrears of taxes	140
Government contribution for Police	152
	414
	406
	1,495
Total	28,272

EXPENDITURE.	
Public Works—	
New Works	Rs. 794
Repairs	1,727
Other items	572
	3,093
Education	276
Dispensary	960
Vaccination	100
Registration of births and deaths	127
Conservancy	5,688
Lighting	616
Miscellaneous	338
Supervision and management	3,565
Advance recoverable	2
	14,765
Balance	13,507
Total	28,272

10. For the reasons explained above, the expenditure on Public Works amounted to only Rupees 3,093 out of an allotment of Rupees 6,927. The attention of the President is called to the omission to forward the statements showing

6. *Guntoor*.—The marginal statement is an abstract of the receipts and expenditure of the Guntoor Municipality for 1871-72.

7. The receipts exceeded the expenditure by the large sum of Rupees 13,507. This is attributed to various causes, amongst which may be mentioned the illness and subsequent death of the late Vice-President, an accident which happened to the working Overseer, and the nature of the most expensive work, viz., the deepening of a tank, which could only be carried on in the dry weather.

8. The current demand on account of house rates and tax on arts amounted to Rupees 7,419, of which Rupees 6,778 were realized, and Rupees 182 remitted, leaving an uncollected balance of Rupees 459. Out of an arrear demand of Rupees 157, the remissions amounted to Rupees 21, and the remainder was collected.

9. In preparing Statement IV. the gross and not merely the *net* collections have been wrongly entered in column 2, the result being that, in the case of the arrears, a balance of Rupees 21 is entered, although the collections are shown as in excess of the demand. This appears to have escaped the notice of the Auditor.

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10th October 1872.*

details of expenditure (II.-A, and II.-B). He is requested to transmit them without delay.

11. The dispensary has been transferred to the Municipality, and appears to be working well. The Government will be glad to hear of the adoption of some of the measures proposed by Mr. Tyrrell in his sanitary report.

12. The expenditure on lighting amounted to Rupees 616, and that on conservancy to Rupees 5,688, but no portion of the latter appears to have gone towards the cleansing of tanks, wells, and drains, which is perhaps the description of conservancy most thoroughly appreciated by the people.

13. From the President's covering letter, and the Commissioners' reports, it is evident that the Municipal Act has been the means of effecting great improvements to both Masulipatam and Guntoor, but the people do not consider the benefits commensurate with the hardship caused by the taxation and by some of the sanitary rules. Particular objection is taken to latrines in both Municipalities, and the Government would, therefore, strongly recommend the extension of the system of making the municipal establishment available for private scavenging, and the adoption of an improved form of latrine. An approved plan recently adopted at Coimbatore will shortly be circulated for inspection. Lighting and the supply of good water are benefits readily appreciated, and the Government are, therefore, glad to observe that both Municipalities are desirous of devoting a large proportion of their funds to these purposes.

(True Extract.)

Acting Under Secy. to Govt.

To the President of the Municipal Commissions, Kistna District.
 „ Board of Revenue.
 „ Revenue Department.
 „ Public Works Department.
 „ Inspector-General of Police.
 „ „ Indian Medical Department.
 „ „ tary Commissioner.
 „ „ Director of Public Instruction.
 „ „ Accountant-General.
 „ „ President of the Local Fund Boards, Kistna District.

Exd. J. Wright.

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Obbt. of 18723 Mubres.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS.

Secy, Kishu District,
&c., &c.

Dated October, 10th.

Recd. 10th Oct.

Recd.

G.O., 10th October 1872, No. 1391.

OCTOBER.

Nos. 134-135.

Reviewing the annual report on the working
of the Municipality and Quarter Municipalities
for 1871-72.

H. 85.

Adopted.

13th Nov 1872.