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GOVERNMENT OF MADRAS

Rev DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
25th August 1873.*

No. 174. Read the following letter from J. G. HORSFALL, Esq., Acting President of the Municipal Commission, Nellore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Nellore, 19th July 1873:—

I have the honour to submit the annual report on the operations of the Municipal Commission of Nellore during 1872-73, together with the accounts prescribed by Government and the reports of the Auditor.

2. The report explains the financial aspect of the several institutions under the control of the Municipality.

3. A list of the Commissioners is submitted. There are twenty-two Commissioners at present on the list, but the average attendance is small. In 1872-73 seven was the average.

4. The most important project under the consideration of the Commissioners is the water scheme. Surveys are in progress under the kind direction and advice of Mr. R. Smith, the District Engineer.

5. In reference to paragraph 4 of G.O., No. 1193, dated 9th September 1872, reviewing the report for 1871-72, I beg to state that the collections under "House and Land-tax" were shown in Statement I. for that year exclusive of refunds, while in Statement No. IV. the whole collections were shown against the demand. Hence the difference arose. In the accounts now submitted for 1872-73 the entries in both the accounts were made to agree. The demand also in Statement No. IV. was reduced by the amount of refunds.

6. The statement required in G.O., No. 822, dated 12th June 1873, is enclosed herein.

REPORT.

The number of the Commissioners for the year was twenty-three. Nineteen sittings were held, at which the average attendance was seven.

2. During the year under report, the Commissioners received charge of the dispensaries and lungerkhana at Nellore with their funds, as directed in G.O., Financial Department, No. 614, dated 1st May 1872, which was received on the 6th idem, viz., the dispensaries in May with the back accounts adjusted from 1st April 1872, and the lungerkhana from 1st June. The transactions of the dispensaries for the whole year are shown in the accounts, while those of the lungerkhana ranged over a period of only ten months from 1st June 1872.

3. Previous to the actual transfer the Commissioners had held a balance of Rupees 435 on account of the dispensaries, this being the unspent balance of a contribution made by the Local Fund Board, in 1871-72, for the construction of the Dresser's house.

4. The annual accounts of the Municipality and of the institutions transferred are herewith submitted. It will be seen from these that the balance in hand on the 1st April was Rupees 2,754-12-4 in favour of the Municipality, and Rupees 435 which was held in trust for the dispensary; total Rupees 3,189-12-4. The balances transferred with the institutions in the course of the year were Rupees 1,427-11-5, which was the actual balance on the 1st April in favour of the dispensaries, and Rupees 1,061-12-8, which was the balance of the Lungerkhana Fund as it remained on the 1st of June, total of the balances so transferred amounting altogether to Rupees 2,489-8-1.

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5. The entire amount of balances, with which the several institutions started in the year under report under the Commissioners, was as follows:—

	RS.	A.	P.
Municipality ...	2,754	12	4
Dispensaries ...	1,862	11	5
Langerkhans ...	1,061	12	8
Total ...	5,679	4	5

6. The receipts during the year amounted to Rupees 30,070-6-6, which with the balance made Rupees 35,749-10-11, and the expenditure amounted to Rupees 27,527-15-5, leaving a balance of Rupees 8,221-11-6. The receipts and charges are distributed as follows among the several institutions:—

	Balance on 1st April.	Receipts.	Total.	Expenditure.	Closing balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Municipality ...	2,754 12 4	+ 10,756 13 2	= 22,511 9 6	— 20,944 9 10	= 1,566 15 8
2. Dispensaries ...	1,862 11 5	+ 7,373 9 4	= 9,236 4 9	— 5,284 7 10	= 3,951 12 11
3. Langerkhans ...	1,061 12 8	+ 2,940 0 0	= 4,001 12 8	— 1,298 18 9	= 2,702 14 11
Total ...	5,679 4 5	+ 30,070 6 6	= 35,749 10 11	— 27,527 15 5	= 8,221 11 6

7. The annexed statement shows a comparison of the actual receipts of the year with the budgeted amounts and the actuals of 1871-72:—

Rates and Taxes.	Budget.		Actual in 1872-73.		In 1871-72.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Houses and lands ...	7,000	0 0	7,457	5 6	5,384	6 0
Vehicles and animals ...	2,100	0 0	1,951	3 4	1,952	8 4
Carts ...	1,700	0 0	1,800	0 0	1,532	5 4
Tolls ...	5,000	0 0	5,092	13 6	4,892	14 6
Fees including slaughter-house ...	620	0 0	636	8 0	450	10 0
Fines ...	300	0 0	335	2 0	223	12 0
Total ...	16,720	0 0	17,773	0 4	14,436	8 2
Endowment, &c. ...	5,740	0 0	7,503	9 4	55	0 0
Contributions from Local Funds ...	2,100	0 0	3,810	0 0	2,210	0 0
Miscellaneous ...	430	0 0	1,483	12 10	1,695	14 2
Total ...	8,270	0 0	12,797	6 2	3,960	14 2
Grand Total ...	24,990	0 0	30,070	6 6	18,397	6 4

8. In comparing the figures of the year with those of 1871-72, it should be borne in mind that last year was only of eleven months' duration. The actuals of the year under report exceeded the sums sanctioned in the budget for the reasons explained below.

9. *Rate on Houses and Lands.*—The collections under this head amounted to Rupees 7,457-5-6 against Rupees 5,384 for eleven months in 1871-72, and against Rupees 7,000 in the budget. The increase is owing to the remeasurement of the houses and to a revision of the rates of their valuation. The principle under which the houses were taxed up to 1871-72 were explained in para-

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graph 8 of the report for that year, and they were as follow:—The houses were taxed on a simple though arbitrary rate which assumed that the rental of a house measuring forty square yards was Rupees 3 if thatched, Rupees 6 if tiled, and Rupees 7½ if terraced. Shops were assessed at five, seven, or nine times the rate for a dwelling-house, according to the locality of the bazaar. If a building were used as both shop and dwelling it was assumed that twelve square yards were shop and the rest dwelling-house. The tax was 7½ per cent. on the valuation thus ascertained, and the average incidence was Rupees 1-12-0 on each house, though in last year it was shown as Rupees 1-9-0. Of above 5000 houses only 3033 were liable to assessment in 1871-72.

10. On a consideration of the improvements in the condition of the town, and after much discussion, the Commissioners revised the rates of valuation in respect to tiled and terraced houses, leaving the rate on thatched houses the same, or at 3 Rupees for forty square yards or five Ankanams. The change effected in the rates of valuation was as follows:—

1st.—That tiled houses be rated at a monthly rent of 10 Annas for five Ankanams, and terraced at 12 Annas.

2nd.—That shops be valued in reference to the old proportion.

3rd.—That houses in which sales are effected should be rated for two Ankanams at shop rates and the rest at house rates.

11. The houses registered for taxation in 1871-72 were 3033, while in the year under report the number has risen to 3843. This is owing to more correct measurements and to new houses having been brought under assessment. Besides new houses brought under taxation large increase in the recorded measurement of registered houses was found, which has raised the valuation, under the principles above enunciated, from 69,799 Rupees to 94,133 Rupees. The assessment settled at 7½ Rupees per cent. on the valuation was 7,060 Rupees, against 6,000 Rupees in 1871-72. The remeasurement and the valuation were carried out under the supervision of the Vice-President assisted by a select Committee of the Commissioners. The average incidence according to the new rates has risen to 1-83, while the former incidence average 1-75 on each house, the increased incidence being, therefore, -08 on each house, or 1 Anna and 2 Pies. The incidence calculated on the demand after deducting refunds is Rupees 1-12-9.

12. The lands assessed are the puttah lands within the municipal limits. The Government assessment is considered the rental, and the rate of 7½ Rupees per cent. is applied to this valuation. The collection of the rate on lands amounted to Rupees 678-12-10.

13. Of the total demand on houses and lands for the year, amounting to Rupees 7,677-13-4, Rupees 7,457-5-6 have been collected during the year. Rupees 60-10-6 have been written off as irrecoverable. The balance thus remaining to be collected on 1st April was Rupees 159-13-4. These have been almost all collected in May and June.

14. Seventy appeals were made against the assessment, and many of them were against the measurement, and others against the classification of shops and houses in which sales took place. The measurements were again tested in disputed cases and rectified. There were no complaints against the revised rates of valuation which were determined after a careful inquiry into the average rates of rent obtaining in the several parts of the town.

15. *Tax on vehicles and animals.*—The tax on vehicles and animals yielded Rupees 1,951-3-4 against Rupees 1,952-8-4 in 1871-72. There has been a slight fall in this branch of revenue. This is owing to the exemption of buffaloes from the tax as per G.O., No. 1871, dated 18th December 1871. By the time the exemption was ordered the tax was in most cases paid in 1871-72. In the year under report full operation was given to the exemption. An alphabetical index of all vehicles and animals has been opened this year.

16. *Carts.*—The receipts from this source amounted to Rupees 1,800 against Rupees 1,532-5-4 in 1871-72. The number of carts registered was 900, the number registered in 1871-72 was 834.

17. *Tolls.*—The receipts under this head amounted to Rupees 5,092-13-6, which included a collection of arrears, Rupees 37-13-6. The tolls were rented out for the year for Rupees 5,055, all of which has been realized in the year. The tolls were collected by the renter at half the

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maximum rates. There was no complaint against this impost. In one case it was complained that the renter did not furnish a receipt, and this irregularity was remedied immediately.

18. *License Fees.*—The next item of receipts is fees for licenses, which amounted to Rupees 416-12-0. The licenses were issued for cart-stands, dyeing-houses, and offensive trades.

19. *Slaughter-house.*—This was rented, and the sum realized was Rupees 219-12-0.

20. *Education.*—The receipts were the school fees realized in the Municipal Schools recently established and supplemented by a grant of Rupees 1,000 from the Local Fund Board. The schools were opened, on the 1st of May 1872, at the following places:—

- | | |
|----------------------------|----------------------------|
| 1. At Moolapett. | 6. At Santapett. |
| 2. At Moolapett Parcherry. | 7. At Ranganayacooloopett. |
| 3. At Fattekhanpett. | 8. At Stonehousepett. |
| 4. At Nellore west. | 9. At Nabobpett. |
| 5. At Nellore east. | |

The annexed statement shows the strength of the schools as they existed on the 31st March 1873:—

Schools.	Hindoes.	Mahomedans.	Total.	Boys.	Girls.	Total.	Receipts in school fees.	Establishment and contingencies.	Furniture and building.
1. Moolapett	24	40	76	76			Rs. A. P.	Rs. A. P.	Rs. A. P.
2. Native Christians	51		51	51			190 2 0	282 11 4	
3. Fattekhanpett	25		25	25			31 14 0	62 11 10	36 8 0
4. Nellore west	55	1	56	56	1	57	41 8 0	153 11 11	
5. Nellore east	28	57	85	85	1	86	172 12 0	398 5 2	466 12 0
6. Santapett	14	2	16	16			53 12 0	231 0 3	
7. Ranganayacooloopett.	28	2	30	30			47 2 0	202 14 5	
8. Stonehousepett	28	25	53	53	9	62	91 14 0	261 9 9	
9. Nabobpett	36		36	36			49 12 0	164 6 0	
Total	279	128	407	407	11	418	88 14 0	240 10 1	
Total Receipts, Local Fund contributions							707 10 0	1,998 0 9	503 4 0
Sale of books							1,000 0 0		
							23 11 0		
Total							1,731 5 0	Total Expenditure	2,501 4 9

21. Mr. Fortey examined the schools in April 1873, and a copy of his report is enclosed. Mr. Fortey speaks hopefully of the institutions, and the Commissioners are confident that the schools have been productive of much good in the town. Elementary instruction is imparted in Hindustani, English, and Urdu. There are now altogether 128 Mussulman boys. Prizes were offered at the examination, of which the Mussulman boys carried off a large number. There has been some opposition to these schools from inefficient old pial teachers whom the Commissioners would not wish to have, but this rivalry has not materially checked the prosperity of our schools. In respect to Mr. Fortey's observations about the education of girls, the Commissioners did feel that their schools were not resorted to freely by girls, and they have since opened a special school for them in June 1873. The fees collected in the Municipal Schools are 2 Annas for the alphabet class, and 4 Annas for the rest. In the girls' school a fee of half an Anna has been introduced, and there are now thirty-five girls.

* School building.
† Furniture and books.

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The Commissioners purchased a supply of Hindustani books from the Curator, and have been selling them to the boys. The total receipts of the school from fees and Local Fund grants amounted to Rupees 1,731-5-0, and the expenditure to Rupees 2,501-4-9. The net charge for schools on the municipal fund was Rupees 769-15-9.

22. *Local Fund Contributions.*—The contributions from Local Funds were principally for the dispensaries, which amounted to Rupees 3,810, as follows:—

Rupees 1,710 for medical establishment;
" 1,100 for deadhouse; and
" 1,000 for the Municipal Schools.

23. *Charges.*—The entire charges amounted to Rupees 27,527-15-5, of which Rupees 22,511-9-6 were spent on purely municipal purposes. The details of charges were as follow:—

	RS.	A.	P.
Communication—			
New Works	3,439	8	10
Repairs	3,671	12	10
	7,111	5	8
Education—			
School building of Parcherry	32	0	0
Repairs	4	8	0
	36	8	0
Sanitary Miscellaneous—			
New Works	2,638	3	3
Repairs	286	11	5
	2,924	14	8
Education	10,072	12	4
Conservancy	2,464	12	9
Dispensaries	4,479	5	10
Lungerkhana	3,770	4	5
Lighting	1,281	2	9
Vaccination	2,104	11	4
Registration	157	6	5
Water-pandals	238	9	2
Other charges	101	11	8
Office	1,074	7	10
	1,783	10	11
Total	27,527	15	5

24. Statements II.-A and II.-B furnish the details of works executed and the establishment maintained.

25. Several roads have been opened and metalled where they were found necessary. The chief works executed consisted in providing drains, erecting parapet walls, and fixing lamp-posts, and constructing a latrine.

26. The sanitation of the town has been satisfactorily kept up with the usual establishment. The town is clean, and has been generally healthy. There was no cholera this year. The dengue fever appeared in November and continued for three months. The necessary sanitary steps were adopted, all houses and choultries whitewashed, and carbolic acid used in all places of dirt and filth.

27. *Festivals.*—As usual the festivals of Moolapett and Ranganayacooloopett took place in February and they passed off quietly. No outbreak of any diseases occurred.

28. *Registration.*—The number of births registered during the year was 602 and the number of deaths was 450, against 439 and 451, respectively, in the last year. Great care has been impressed on the two Registrars employed on this work. The total cost on this account was Rupees 238-9-2.

29. *Vaccination.*—The number vaccinated was 772 against 1118 in the previous year. The people as usual submit to this operation only when the epidemic is reported to be raging in the vicinity. The Commissioners have spared no means to impress upon the people the usefulness of this process in saving human life. There is one vaccinator employed at Rupees 12 a month.

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Rations are given to the mothers of vaccinated children at half a seer of rice a day. The decrease in vaccination is owing to the apathy of the people.

30. *Dispensaries.*—As already stated these institutions were transferred to the Municipality with a balance of Rupees 1,427-11-5, and a funded capital in notes to the extent of Rupees 8,500. The receipts amounted to Rupees 7,373-9-4, which consisted of contribution from Local Fund, viz., Rupees 1,710 for pay of medical officers, and 1,100 Rupees for deadhouse. Of the remaining Rupees 4,563-9-4, Rupees 3,600 were contributed by the Rajah of Venkatagerry who paid his contribution both for 1872-73 and 1873-74 before 31st March 1873. The sum of Rupees 963-9-4 accrued from the sources pointed out below, viz. :—

	RS.	A.	P.
Sale of medicines	232	11	9
Local contribution	211	0	0
Interest on funded capital	471	13	1
	915	8	10
Recoveries	48	0	6
Total	963	9	4

The recovery of Rupees 48-0-6 was made under order of Accountant-General from the payments made to Government on account of the pay of medical officers drawn in excess by third-class Hospital Assistant. The report of the Zillah Surgeon and Sub-Assistant Surgeon on the operation of these institutions is submitted.

31. *Lungerkhana.*—This institution was transferred, as already stated, in June 1872, with the balance then remaining, viz., Rupees 1,061-12-8. The receipt amounted to Rupees 2,940, which was the endowment sanctioned by Government for the support of the institution. The expenditure in the year amounted to Rupees 1,281-2-9. Fifteen thousand five hundred and seventy-three paupers were fed and clothed, of which 19,401 belonged to Nellore, and 5175 were in the tanks. No contribution was received for 1872-73 from Local Fund, as it was not considered necessary, the funds of the institution being ample. These will, however, be spent on the repair of the present building, which is in a dilapidated condition.

32. *Lighting.*—The town has been lighted, forty-five lamp-posts and fifteen wall-brackets have been provided, the kerosine-oil being used. The cost on their account amounted as follows :—

	RS.	A.	P.
Cost of lamp-posts and brackets including the carriage-hire	1,396	15	10
Putting up the posts	482	7	3
Cost of oil and wick, &c.	397	2	0
Establishment	131	2	11
Contingencies	179	6	7
Total	2,587	2	7

Four lighters have been employed at Rupees 6 each.

33. *Water-pandals.*—It was considered necessary to open water-pandals in the several parts of the town during the hot weather for the convenience of the people. Seven water-pandals were kept open for three months till the hot weather passed away. The cost incurred on account of the water-pandals was Rupees 101-11-8.

34. *Avenues.*—There was no charge incurred this year on this account. No payment was made, as the Contractor had to replace certain decayed trees which he did in the beginning of 1873-74. The avenues on the whole are thriving.

35. *Miscellaneous.*—A sum of Rupees 340 was paid for certain ground and buildings taken up in 1865 for the Main Cutcherry Road, but for which no compensation was paid at the time. Rupees 347-15-9 were spent upon removing prickly-pear. There is much Government land on which prickly-pear has to be removed. Proposals will be submitted for a contribution from Government towards destroying the prickly-pear in such localities.

Rupees 70-12-0 were paid for the toll establishment entertained in March 1872 previous to the contract.

36. The accounts were audited by Mr. Plunkett, and his report is submitted, together with remarks of the Commissioners thereon explaining the subjects animadverted upon by him. The

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Commissioners have opened a progress report as suggested by Mr. Plunkett. The system of regular postings was introduced this year, and Mr. Plunkett, as the Commissioners observe, accepted the correctness of the accounts. His remarks seem to be confined to a few items of misclassification of Public Works expenditure. The recent Order of Government on the subject of classification of items to be observed in the Municipalities will be attended to when the forms are provided.

37. The water scheme is still under consideration. During the year under report preliminary surveys and plans were taken, a temporary Surveyor on 60 Rupees having been employed for some months. Steps have been taken with the kind advice of Mr. Smith, the District Engineer, for obtaining regular surveys, plans, and estimates for the work. It has been found from the level taken quite practicable to lead water from the tank by direct flow instead of raising the water from a channel reservoir by a bucket-pump. In the current year all available funds will be appropriated for the work.

(Signed) J. G. HORSFALL,
Acting President.

From H. FORTEY Esq., M.A., Inspector of Schools, 2nd Division, to E. B. POWELL, Esq., M.A., C.S.I., Director of Public Instruction, dated Nellore, 12th March 1873.

I have the honour to report on the condition of the Municipal Schools at Nellore which I have just inspected with the assistance of the Deputy Inspector.

2. These schools were formerly Prial Schools receiving Results' grants, but on the formation of a Municipality Results' grants were discontinued, and the schools in which the teaching was most efficient were converted into Municipal Schools, the same masters continuing in charge of them at Local Fund servants and receiving fixed salaries, the school fees of course being credited to the Local Fund.

3. Municipal Schools, with an aggregate attendance of about 350 pupils, were thus brought under the direct management of the Municipality, and the results seems to me to be so far highly satisfactory. I proceed, however, to give some account of my examination and its results.

4. It was considered desirable to make the examination a means of testing, not only the absolute proficiency of each pupil, but also the relative efficiency of the teaching in the several schools, and, therefore, as the classes in each school corresponded pretty well with the standards laid down for "Payment-for-Results," all the classes which were up to the first standard were examined together, then all the classes which were up to the second standard, and so on.

5. The results were with one or two exceptions highly satisfactory. The following table gives a list of the schools, the number of pupils examined from each, and the rank of each school as deduced from the by each class and of all classes taken together. It should be borne in mind that the number of pupils examined last-mentioned percentage. It should be borne in mind that the number of pupils examined from each school is considerably less than the number of pupils who attend it as all those who were not up to the first standard were merely beginners, were not subjected to examination.

RESULTS of Examination of Municipal Schools, Nellore, March 1873.

Name of School.	Number of pupils examined.	PERCENTAGE OF MARKS GAINED BY				Rank of School.
		1st Class.	2nd Class.	3rd Class.	All Classes.	
East School	18	58	64	...	61	4
West	75	39	41	35	38	7
Moolapett School	29	79	24	24	42	6
Parcherry	27	38	63	...	61	4
Fattekhanpett School	27	23	39	20	27	8
Nabobpett	33	81	68	63	71	2
Ranganayacooloopett School	40	70	69	73	71	2
Stonehousepett School	9	77	73	...	75	1
Santapett School	17	9	16	56	27	8

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6. It will be seen that, looking at the percentage of marks gained, the Nabobpett, Ranganaya-cooloopeett, and Stonchousepett Schools are at the head of the list, then come the East School and the Parcherry School, then the Moslapett School, then the West School, and last of all are the Santapett and Fattedkhanpett Schools.

7. You will observe that the West School is the most numerously attended, and has attained the highest nominal standard, as there is in that school and in that only a fourth class. But its low rank in the list of percentages shows that the teaching is not so sound as it ought to be, and this fact will, no doubt, engage the attention of the Municipal Commissioners.

8. Taken altogether I must say I look on the results above tabulated as very satisfactory. It is now two years since I examined these schools, and I think considerable progress has been made in the interim.

9. It is also a matter for congratulation that these schools are maintained without any very great expenditure of Local or Municipal Funds. The whole cost of these nine schools during the past years has been, I am informed, not more than 1,000 Rupees in excess of the receipt of school fees, or about Rupees 9 per school per month, and they are, I think, well worth that money.

10. In conclusion, I have to express my regret that, owing to the discontinuance of Result grants to Native Girls' School, and to the fact that the Municipality have not yet opened a girls' school of their own, the number of girls under instruction has become very insignificant.

11. There were formerly from 100 to 130 girls under instruction in Results' Grant Schools, but in the boys' schools now under inspection the number of girls does not exceed ten or a dozen. This is to be lamented, but it will be brought to the prominent notice of the Municipal Board, and I have no doubt that next year I shall be able to report that adequate measures have been taken to secure the advancement of female education.

12. I may add that the simultaneous examination of so many pupils would have been an impossibility but for the kind courtesy of the Rev. Mr. Macmillan, who, at considerable inconvenience to himself, placed the large hall of the Free Church School at our disposal for two whole days. I feel much indebted to him for his kindness in this matter.

From C. E. PLUNKETT, Esq., Auditor of the Accounts of the Municipal Commission, to J. G. HORSEFALL, Esq., Acting President of the Municipal Commission, Nellore, dated Bodinagampanad, 15th May 1873.

By desire of the President and Vice-President of the Municipal Commission for the Town of Nellore, I have undertaken, for the second time this year, the audit of the accounts of that Municipality, and I have now the honour to report to you the result of my examination.

2. My present audit extended over the period from 1st April 1872 to 31st March 1873, or for the official year 1872-73, and I have carefully gone into the various registers, accounts, daily and monthly postings, &c., kept during this period.

3. The following is a brief summary of receipts and charges for the year referred to, and attached to this report are the annual accounts as carefully revised and drawn up by myself in the forms prescribed in Proceedings of the Madras Government, Public Department, dated 28th October 1871, No. 1646 :—

	RS.	A.	P.	Remarks of the Commissioners.
1. Opening Balance of the year	3,189	12	4	
RECEIPTS.				
1. Assignment and allotments by Government	2,940	0	0	
2. Rates and taxes, &c., under the Act	17,895	12	4	
3. Schools	731	5	0	
4. Endowments and sundry contributions and donations including the balance at credit of each endowment when it was made over to the charge of the Municipality	7,005	0	11	
5. Local Fund contribution	3,810	0	0	
6. Miscellaneous	721	9	3	
7. Advances recovered	250	10	7	
Total Receipts	33,354	6	1	
Total including Balance	36,544	2	5	

This is too large by Rupees 842-8-0. The Auditor included the amount twice, being the sum adjusted from Deposits to Tolls.

The Auditor omitted Rupees 48-0-6, an actual recovery. He struck out the item from both sides.

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CHARGES.	RS.	A.	P.	RS.	A.	P.	Remarks of the Commissioners.
Grant I.—							
New Works	6,093	7	1				
Repairs	3,979	5	3	10,072	12	4	
Grant II.—				2,464	12	9	
Municipal Schools							
Grant III.—							
Hospitals and Dispensaries	3,722	3	11				
Sanitation, Conservancy, &c., services.	4,874	5	5	8,596	9	4	Rupees 48-0-6 omitted.
Grant IV.—				4,046	5	6	
Miscellaneous Municipal purposes							
Grant V.—							
Supervision and Management including temporary Establishment				2,299	7	0	In the revised Municipal accounts now submitted the deposits are shown separately.
Security deposits adjusted to tolls				842	8	0	
Total Charges				28,322	6	11	
Balance remaining at close of the year				8,221	11	6	

4. As Auditor of the accounts, I presume that, having given a summary of Receipts and Charges, no more is required of me than merely to report upon their accuracy or inaccuracy as exhibited by the detailed registers and other vouchers filed in the Municipal Office in support of each item, and that I need not go into the collection and expenditure under each major and minor head, or draw comparison thereof with receipts and expenditure under the same heads in the previous year. These particulars will, I have no doubt, be furnished by the Municipal Commissioners themselves in their annual report to Government.

5. As regards the accuracy of the accounts, therefore, I am able to state, upon the result of my audit thereof, that, so far as respects totals, the accounts are correct. All receipts and charges are duly supported by vouchers, and the opening and final balances of the year are correctly given.

6. In the matter of details, however, I am sorry to state there is much confusion and irregularity. There is no system of classification observed, and an item is debited to-day to one head, to-morrow to some other head, and next day to a new head altogether at the caprice or pleasure of the Managing Clerk of the Office.

7. In this manner it will be seen how it is quite possible that each item being duly noted down, totals as well as balance for any given period may be found to be correct, whilst the

This is not the case. Alterations in heads of account when made have always been adjusted by Vice-President.

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details are mixed up and full of confusion as respects a regular and systematic classification.

8. At their periodical meetings the Commissioners pass month by month certain accounts and progress reports which are supposed to show correctly the transactions under each head of receipt and charge in the month to which those accounts appertain. In such belief, however, I am sorry to state the Commissioners err. These monthly accounts are prepared by the Managing Clerk of the Office, who, as I said before, arranges the items at his caprice or pleasure, and books them just according to the humour he happens to be in when he is making up the accounts, and not with regard to any order or system of classification.

9. As an instance of the very unsystematic and irregular manner in which these monthly progress reports are at present drawn up and put before the Commissioners, by whom they are either "Passed" or "Recorded," I will refer to the last such report, viz., the one for March 1873, passed by them at their meeting held under date 28th April 1873.

10. This progress Report shows not only the transactions for the month of March itself, but also up to the end of March, which latter really are the figures or transactions, for the whole year 1872-73. A comparison, however, between the figures of that progress report with those given in the annual statements I submit with this letter will show that the discrepancies between the two accounts are many and great.

11. I will illustrate some of the discrepancies.

12. *Vide* expenditure under Grant I., Public Works—

	Rs.	A.	P.
According to the Monthly Progress Report for March 1873 passed by the Commissioners under date 29th April 1873...	9,757	14	4
According to the annual accounts herewith submitted, Statement II.	10,072	12	4
Difference ...	314	14	0

This difference of Rupees 314-14-0 is explained as appertaining to charges incurred for erecting and fixing lamp-posts and lamps purchased during the year for the lighting of the town, and the charges on which account by

Remarks of the Commissioners.

The correction from one head of account to another was done only in the preparation of the annual account by the Vice-President. The Auditor's remark as to Managing Clerk is not strictly correct.

In drawing up the annual as to head of accounts corrections were made where considered necessary by Vice-President. The Commissioners see nothing objectionable in this.

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Remarks of the Commissioners.

Statement II.-A, herewith sent, aggregated altogether Rupees 482-7-3. In dealing with this charge, however, in the preparation of the monthly accounts a rather curious and anomalous procedure was followed. It was paid in parts at three different times. One part, or Rupees 167-9-3, was booked to Sanitation and Miscellaneous under the head "Buildings;" a second part, or Rupees 240, was debited to "Contingencies;" and the third part, or Rupees 74-14-0, was transferred to some other head (I forget exactly what, but so far as I recollect I think it was "Conservancy"). This is the way the monthly account was drawn up and put before the Commissioners, but when the annual accounts were under preparation the irregularity was detected; then all three parts were thrown together under the one head of "Sanitation and Miscellaneous," and in this manner Rupees 314-14-0 were added under the expenditure on "Public Works" in the annual accounts more than what was shown under this head in the monthly accounts, and hence the cause of the difference between the two.

13. In like manner it will be seen that under this same head of expenditure, Grant I., "Public Works," the two accounts referred to agree only in the one item of "Communications," both "New Works" and "Repairs." In all other details as well as in the total (which is what has been explained in the foregoing paragraph) they differ.

14. Various other discrepancies will be found between the two accounts referred to, but it seems unnecessary, and it will make this report much too lengthy and tedious, were I to undertake to point out all or attempt to explain them. All do admit of explanation and satisfactory adjustment after much scrutiny and examination of the accounts; but I submit that, in important transactions of the kind, with varied assets aggregating nearly Rupees 37,000 and charges of more than Rupees 28,000, far more attention, regularity, and order should have been observed than appears to me to have been done.

15. At much cost during the year the Commissioners undertook to begin the long-felt want of lighting the town. Lamp-posts and lamps were bought, brought up from Madras, erected, and the measure started; but should yourself, or any one of the other Commissioners,

This is not the case; both items appear under "Lighting—Contingencies" and were transferred in preparing annual accounts to New Works, Sanitation—Miscellaneous.

The adjustment just alluded to account for this.

The Commissioners are unable to ascertain any, and the Auditor has failed to point them out.

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now wish to ascertain what the total cost of the original measure was, and how much was spent during the year in maintaining the lights, it will entail on such seekers for information from the manner in which the accounts are now kept much labour and time to eliminate the various items from the manifold heads into which they have been thrown, and work out a true result. This is a state of affairs that I think will be generally admitted ought not to be, and, in my opinion, the entire charge for these lamp-posts and lights should have been debited under the minor head "Lighting" under Grant IV. in the Statement II. of annual expenditure herewith sent, and it should have been also shown distinctly thus—(1) cost of lamp-posts and lamps; (2) cost of carriage from Madras to Nellore; (3) putting up or erection, which would give the total cost of the original measure; and then should follow establishment, oil, and such like contingencies of maintenance. This is the only way in which a clear and distinct state of accounts could be kept. All charges for one object would appear together, and it is the only way in which regularity, perspicuity, and system could be expected to be attained.

16. I may explain here that I refer to the matter of lamp-posts and lighting thus prominently, not because it is the *only* or *chief* item in which confusion in the accounts that I complain of exists, but merely because it serves me as the most convenient illustration of the irregular manner in which the accounts have been kept.

17. I will now note some of the many items in respect of which, in my opinion, there has been erroneous classification, and which, therefore, do not appear in either the monthly or annual accounts under the correct heads of charge:—

1. A plan obtained from Bangalore of the Cantonment Market there has been booked to "Buildings" under "New Works."

2. Expenditure on the Gangapatam Tunnel, on a tunnel in Moolapett Road in January, and on two culverts in March have likewise been clubbed "Buildings" instead of as, in my opinion, they ought to have been being charged to "Communications" as parts of the roads on which they were constructed.

3. Repairs to drains in January were debited to "Sanitation," in February to "Buildings."

Remarks of the Commissioners.

The total cost is shown under "Lighting." Rupees 482-7-3 under "New Works," "Sanitary," and "Miscellaneous."

It is not possible that these separate items should appear in the annual account.

This is a sweeping charge that the Commissioners cannot, of course, attempt to meet unless supported by facts.

New Works, Sanitary and Miscellaneous, appear to be correct.

The Commissioners admit that there was an erroneous classification with regard to these items as pointed out.

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Remarks of the Commissioners.

4. Parapet walls or walls by the side of roads, e.g., Post Office Road, Walker's Road, &c., if made of stone-in-chunam are charged to "Buildings," but if made of mud, as in "Kapu" or "Gollah" Street, they are charged to "Communications." All ought, in my opinion, have been booked to "Communications" as an item of work necessary for the protection and security of the road on the sides of which these walls are built. On this point the Managing Clerk of the Office gave me an apt illustration of his ideas of classification for the various heads of charge. He maintained that his division of these parapet walls was not wrong, because one being of stone-in-chunam and built was a "building," but the other being of mud was *not built* (according to his sense of what the verb "to build" implies), and, therefore, was not a "building."

5. Compensation for land occupied for latrines also charged as "Buildings," "New Works."

6. Rupees 65-14-6 expended in painting the doors and windows of the hospital premises are charged to "Contingencies," whereas whitewashing and repairing the walls was booked to "Buildings" under "Repairs," as if brushing up and painting the doors and windows over again was not as much part of the repairs to the hospital as cleaning and renewing the whitewash of its walls. The Managing Clerk was not able to understand this, and here I may suggest that, inasmuch as this item has been erroneously charged to Municipal Funds proper instead of to Grant III. under "Hospitals and Dispensaries," there ought to be an adjustment of the charge made in the current year by debiting the latter head and crediting to former.

7. As shown by Statement II.-B of the annual accounts herewith submitted, the sum of Rupees 22-11-9, spent for postage stamps and similar contingent items, is charged under the head of "Establishment," under "Hospitals and Dispensaries." I was told there was authority for this (what seemed to me) strange procedure, and a Government Order was shown to me, but I could find nothing in it to make me alter the opinion that this amount, Rupees 22-11-9, had been erroneously included in the cost of hospital establishments.

This is correct.

The Commissioners are of opinion that both these items should appear under Contingencies. The item in question was entered under "Grant III., Hospitals and Dispensaries."

Included in repayment of the cost of Dressers, &c., and so shown under "Establishment."

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18. During the year under review the Commissioners have established certain elementary Schools within the town, but there is no account kept which will show to any one wishing to ascertain the same the status and financial position of each school at the end of the year, or whether the results attained in reference to the number of scholars in attendance, &c., are commensurate with the charges incurred. Fees are levied, but there is no sufficient check to show that all collections so realized are duly remitted and credited. Everything is left to the honesty of the masters, whose salaries do not rise over 12 Rupees a-month, and that, too, in only two or three cases, the majority of them being paid only 6 or 7 Rupees, and others even as little as 5. The demand, collection, and balance of fees due for each school and the charges incurred on it cannot thus be now ascertained, except at much cost of time and labour, far more so even than in the matter of lamps and lamp-posts referred to above in paragraph 15. The Vice-President has given a form for maintaining the details required for these schools, but beyond ruling and writing out the headings of the form it has been left blank, and no attempt soever has been made to work it up.

19. Another difficulty which has occurred to me in connexion with these accounts is the almost impossibility of finding out from them, as they are now kept, the actual sum laid out on each separate work during the year under Grant I, "Public Works." Should any one wish to know how much a certain new road, or set of latrines, or other "new work" may have cost, or how much money was laid out on a certain road for repairs, &c., it will need, as I said before, an elimination of various items from several parts of the accounts, and an amount of calculation, trouble, and time that could with ease be saved by the adoption of a little regularity and system. Two methods occur to me of meeting the difficulty. One by maintaining a Monthly Progress Report for all such works; the same is done for salt works under "Petty Construction and Repairs, &c.," and as is also done by the officers of the Department of Public Works for all public works of whatever nature carried out by them. Another mode would be by having separate bills and vouchers for each work. There were two chief Contractors to the municipal works in last year—Mr. Roscow and Venkata-

Remarks of the Commissioners.

Monthly accounts are received through the Presidents of the several schools. Had the Auditor examined these he would not have been led into such an error.

The Commissioners have adopted the Progress Report.

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Remarks of the Commissioner.

kristnama Naidoo. These men did a quantity of work in each month, and then at the end of the month they put in one general bill for all the work done by them, and this bill was paid. In it there was a multiplicity of items, some for roads, "new works," others for roads, "repairs," a third for "latrines" a fourth for "erecting lamp-posts," and so on; and when under such circumstances an examination of the accounts has to be undertaken with one bill and one voucher for so many and varied items, it leads to much needless confusion and difficulty. Separate bills and vouchers for each work being insisted on, they should be filed in the office separately, and when the work is completed they could be put together and an abstract formed, and the sum total of them as shown by the abstract will be the cost of the work. I beg to commend this suggestion for the consideration of the Commissioners.

20. In my report last year, I commented on the very irregular way in which the various registers of animals, vehicles, houses, &c., had been kept in 1871-72, and remarked that, as then drawn up, it was impossible, by a cursory examination of them, to detect if any evasion of the law is being practised, or if any one has not taken out a license that by the Act he is required to do. I suggested that, to meet this difficulty, a nominal roll, alphabetically arranged, of all persons liable under each section of the Act should be maintained, and, in paragraph 20 of their annual report, the Commissioners informed the Government that they had resolved to act on my recommendation. The manner in which this suggestion has been carried out is that a rough alphabetical list of names has been prepared on a number of loose sheets of paper fastened together at one end, and which list is practically not of much use. It showed who had taken out licenses in the first half-year of 1872-73 for animals and vehicles, &c., and who of those persons had omitted to do so in the succeeding half-year. It did not show whether all persons liable did pay in the first half-year, or that if any one did not pay in the second half-year whether steps were taken to enforce payment, and the difficulty I commented on last year appears to me as great now as it was then.

21. To sum up in conclusion it will be seen from the foregoing remarks that the result

Each work is supported by a separate bill.

There is a regular alphabetical register kept. The Auditor has mistaken for this the extracts furnished to Nuisance Inspector for the purpose of scrutiny and inquiry.

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of my audit of the accounts for the past year is by no means satisfactory. None of the books are kept with that precision, perspicuity, and punctuality that is, in my opinion, called for in accounts connected with transactions of such large amount belonging to so many important institutions as fall now under the control of the Commissioners. In the cash chittah frequently a total is made, the amount of the disbursement as taken from the separate book kept for them is entered and a balance struck, and the account to all appearance closed for the day; then on the same day a few more items are added, the same process is gone over, and a new balance made out a second time for that day. Likewise also to show want of punctuality I may state that in what is called the Day-book of Disbursements the expenditure of 14th December is shown before that of 13th December, and the expenditure of 4th February before that of 3rd February.

22. Had the accounts been kept with that precision with which they ought to have been irregularities of this kind could not have crept in. Moreover, cash chittah and day-book of disbursements are untidy and not neatly written, blotted frequently and on the commonest description of thin paper stitched together. For important accounts of the kind it is superfluous for me to point out the great disadvantages of maintaining particular books like these in this loose fashion, and the necessity for using more durable material and having the books cleanly, properly, and punctually written up.

23. If the Commissioners wish the accounts to be kept with that degree of exactness and perspicuity that is undoubtedly necessary, I think a change in the constitution of the office establishment highly desirable. I do not think it is possible to get a man equal to work of the kind on Rupees 40 per mensem, the salary now paid to the present Managing Clerk, and I think it will be true economy in the end and prevent much irregularity to put a thoroughly efficient man in charge of the office on whom reliance can be placed, and who is not likely, from his attainments and knowledge of accounts, to debit an item to-day to one head of charge, the following day to some other head, and next day to quite a distinct head altogether, as I have shown in my foregoing remarks has been done in the accounts of the year I am reporting on.

Remarks of the Commissioner.

It is sometimes unavoidable.

The Managing Clerk was absent, and in copying in the account the error was made.

The Commissioners disagree with the Auditor.
(Signed) J. G. HORSFALL.

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To get a man of this kind for the office I do not think Rupees 100 a-month will be looked upon as too large a salary; in fact, I doubt whether it is possible to get such an one for less.

Annual Report of the Civil Dispensary at Nellore for 1872.

<i>In-patients.</i>			
Remained 31st December 1871...	Europeans 0 East Indians 0 Natives 21	21	
Admitted during the year 1872	Europeans 1 East Indians 1 Natives 262	264	
Total treated		285	
Cured	Europeans 1 East Indians 1 Natives 241	243	
Relieved	Europeans 0 East Indians 0 Natives 7	7	
No better	Europeans 0 East Indians 0 Natives 9	9	
Died	Europeans 0 East Indians 0 Natives 11	11	
Remaining 31st December 1872	Europeans 0 East Indians 0 Natives 15	15	
Total		285	

<i>Out-patients.</i>			
Remained 31st December 1871...	Europeans 0 East Indians 0 Natives 21	21	
Admitted during the year 1872	Europeans 0 East Indians 0 Natives 4,833	4,833	
Total treated		4,854	
Cured	Europeans 0 East Indians 0 Natives 4,611	4,611	
Relieved	Europeans 0 East Indians 0 Natives 100	100	
No better	Europeans 0 East Indians 0 Natives 7	7	
Absented	Europeans 0 East Indians 0 Natives 110	110	
Died	Europeans 0 East Indians 0 Natives 4	4	
Remaining 31st December 1872	Europeans 0 East Indians 0 Natives 22	22	
Total		4,854	

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Though I am not able to show this year so large a number of admissions of in-patients, there being a difference of twenty-two as compared with last year, I am happy to be able to state that the working of this institution has been very satisfactory; for to make up for the deficiency above alluded to, there has been an increase of 662 among the out-patients, the admissions being of in-patients 262 and of out-patients 4833, against 284 and 4171, respectively, of the preceding year; from these numbers I hope I may say that the English method of treatment is being appreciated. I should, however, be better pleased if more natives of higher caste and better position came to us, for, with comparatively few exceptions, this class keeps almost entirely aloof; even men in the services prefer the nostrums and muntums of their own native doctors, though they are glad enough to apply to us and make pretence of using our medicines and advice when certificates are required by them. Of the in and out patients the proportion of females to males admitted during the year is as under:—

	Males.	Females.	Total.	Percentage of females to males.
In-patients	176	86	262	32.82
Out-patients	3893	940	4833	19.44

2. This proportion is somewhat less than usual. It will also be seen from the table given below the proportion of residents to non-residents and those who were dieted by the institution from those who dieted themselves:—

	DIETED.						NON-DIETED.						Grand total.
	Residents.			Non-residents.			Residents.			Non-residents.			
	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	
In-patients...	46	32	78	121	48	169	4	5	9	5	1	6	262
Out-patients	...	...	...	...	...	...	3409	811	4220	484	129	613	4833

3. The cost of dieting ...

3. The cost of dieting the above in-patients was Rupees 795-10-11, being Anna 1 and Pies 8½ per head per diem. The average daily sick of dieted and non-dieted being 16.625, and of out-patients 27.65.

4. The principal castes among the in-patients taken in order of frequency were Gentoos 152, Mussulmans 42, Pariahs also 42, and among the out-patients Gentoos 2341, Mussulmans 1132, Pariahs 400, Brahmins 352, and Banians 228.

5. The total number of patients treated at the Civil and Branch Dispensaries is shown below:—

	In-patients.	Out-patients	Total.	Grand total.
<i>Civil Dispensary.</i>				
Europeans ...				11,356
East Indians ...				
Natives ...	1		1	
... ..	1		1	
Europeans ...	283	4854	5137	
<i>Branch Dispensary.</i>				
Europeans ...		7	7	
East Indians ...		24	24	
Natives ...		6186	6186	

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From the above it will be seen that 5139 were under treatment in the Civil Dispensary, 6217 in the Branch, making a total of 11,356, being an increase of 656 treated in these two institutions last year; these figures, though with regard to the population comparatively small, are encouraging.

II. During the past year under review the town and southern portion of the district was visited by a severe epidemic of dengue; its first footing was at Streeharicota, the extreme south of the district; it then extended to Naidoopet, being brought there, as report goes, by a Constable conducting a prisoner from Streeharicota. On reaching Naidoopet, a distance of forty miles from Nellore, they were both attacked; this was on the 24th August; it shortly afterwards reached Gudur, twenty miles nearer; in both these towns it was very bad, and within a very brief space of time the residents of Nellore became affected, and that very severely in regard to numbers, for I am told that quite fifty per cent. of the inhabitants have suffered; the type does not appear to have been very severe; the fever as a rule seems to have lasted for three days, setting in suddenly with severe headache, pain in the back and joints, and extreme restlessness. Very few patients were admitted in the dispensary, viz., three in-patients and forty-six out-patients, as those suffering for the most part considered it better to propitiate the angry goddess by offering than to take any precautions or means to get cured or relieved of their sufferings; it appeared to be extremely infectious to those, I suppose, predisposed, for in the dispensary alone I had three Hospital Assistants and two compounders attacked one after another after having been some three or four days in attendance on those suffering; but two Dressers sent from Madras, who had already had the disease, were able to keep to their work without taking it a second time. In some houses the whole of the members of the families have taken it one from the other, in others again perhaps one or two, or, at the most, three of a large family would suffer whilst the others escaped. Small-pox and fever have been greatly prevalent in the town. Not a single case of cholera has occurred in the town or been registered rather, but it seems to be cooling gradually from the north; some few cases have been reported from the taluqs of Ongole, Kundukuru, Udiagherry, Kaviti, and Kalasry, further particulars of which will be given elsewhere.

III. The principal diseases and classes of diseases prevalent and under treatment, taken in order of frequency, were, in the in-patients, diseases of skin, rheumatism, diseases of the digestive organs, and venereal affections. In the out-patients diseases of the digestive organs, cutaneous disorder, fevers including febricula, ague and dengue, chronic rheumatism, venereal affections, and disease of the respiratory system. Of the 283 in-patients under treatment, eleven only terminated fatally, being 3.88 per cent., just about half of the percentage of deaths of the last two years, that in 1870 having been 6.81 and of 1871 6.27.

2. The deaths occurred in the under-mentioned diseases:—

Class I.

Sub division A.
Lepra Grecorum 2
General Dropsy 1

Class II.

Diarrhoea 5
Splenitis 1
Tumour, fib. uterus 1
Ploriosis 1

3. Of these, four died on the second day of admission, viz., one general dropsy, two diarrhoea, and one lepra grecorum; two on the third, both diarrhoea; one on the 5th, also diarrhoea; one on the 14th, splenitis; one on the 22nd, fibrous tumour of uterus; one on the 24th, ploriosis; and one on the 30th, lepra grecorum.

V. A list of surgical operations, performed during the year on both in and out patients with results, is appended, notes on some of which will be found alluded to in former paragraphs.

VI. In the month of May last the dispensaries, as per Government Order, were handed over to the Municipal Commissioners; quarterly meetings since then have been regularly held, the old Committee having been dissolved, and a Sub-Committee of five of the Commissioners with the Vakcel of the Rajah of Venkatagherry appointed in its place; a financial statement, showing the income and expenditure and funded capital of the year in Form No. 36, is appended.

VII. There is no lying-in ward attached to the dispensary. As it was thought by the Committee that it would be a good thing to form a class in connexion with the dispensary, to instruct

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some females in the town in the art of midwifery to enable them to conduct a case of simple labour without putting the patients to the torture that many have now to undergo, application was made to the Superintendent, Lying-in Hospital, Madras, for a diplomaed nurse to take charge of this class and instruct them in their duties; we had many responses, but none had any or sufficient knowledge of the Telugu language, which was considered to be a *sine qua non*, so the appointment is still in abeyance; the salary offered was Rupees 50 a-month.

VIII. There have been many changes in contemplation during the year. Some have been commenced but others have not; those commenced are two new latrines—one for males, and the other for females. These were nearly completed, but during the heavy rains that fell in the latter quarter of the year much damage was done to them, being only built up with mud; the other addition was a room behind the dispensing-room to be used as a consulting and writing room for the Zillah Surgeon. Rupees 800 was allotted for this from the Local Fund, and the work commenced by the Executive Engineer; but just as it was nearing completion, this officer was under the impression that the work should be done by the Municipality and not by his office, so he stopped and it has not been taken up since as the President wished to refer the matter. The new District Engineer lately appointed appears to be of a different opinion however, and the work is to be again put in hand and completed at once. A house has been built for the use of the Hospital Assistant attached to the dispensary; it has not yet been handed over to the dispensary, but it will be shortly.

The deadhouse, new contagious disease wards, and caste huts, recommended by the Deputy Inspector-General on his last visit and sanctioned by the Committee, have not been commenced yet on account of the misunderstanding as already mentioned; but I believe it is now in contemplation to commence operations, and I shall hope to see them carried out and the work completed before very long. It has also been proposed to put up a boundary wall in brick-and-mud with stone at the present end, which will be a great improvement to the institution.

IX. Second-class Hospital Assistant R. Rungasawmy, No. 607, who has been attached to the dispensary for the last five-and-a-half years, still continues to give every satisfaction. He is hardworking, painstaking, and deserving of praise for the manner in which he conducts his duties.

X. In conclusion, I have to report that the medical stores supplied have all been carefully kept and labelled, and I certify that the order respecting custody of poisonous drugs issued by the Inspector-General, Indian Medical Department, dated 23rd January 1863, are fully carried out.

NELLORE,
1st January 1873.

(Signed) E. E. LLOYD, Surgeon,
Zillah Surgeon.

Annual Medical Report of the Branch Dispensary at Nellore for 1872.

	Europeans and East Indians.	Natives.	Total.
Remained on the 31st December 1871			
Admitted since 1st January 1872	1	54	55
Total treated	31	6,132	6,163
Cured	32	6,186	6,218
Relieved	31	6,015	6,246
No better		1	1
Absented			
Died		119	119
Remaining 31st December 1872	1	1	1
Average daily number of sick for the year	288	33½	33-788

General Observations.—The result of the past year's work in the Branch Dispensary is as satisfactory as the preceding years. The number treated during the year is 6218, thirty-seven more than the preceding year, and it would have been a great deal more had there been an equal appreciation of European medicine as there is of European surgery and midwifery among the mass of the

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people. After repeated demonstrations they still hold the old opinion that European drugs are only suited to Europeans and their diets, and not to Natives. Even many of the educated part of the community are of the same opinion, though to a less extent. Unless this false impression is removed from their minds, we cannot hope for a true appreciation of European medicine.

2. The health of the town, generally speaking, was good. The extreme heat of the hot weather was followed by timely but unusually heavy rainfall, which rendered the already badly-ventilated houses more unhealthy, and the result is that many are suffering at present from febricula, cold, and dysentery. Though the rainfall was more than sufficient yet the prices of bazaar articles have not fallen. This is partly owing to large export to other places of paddy, &c.

3. There had been small-pox in the town more or less throughout the year, and we still hear of cases here and there; fortunately there were not many cases of death from it. The advantage of vaccination is beginning to be generally understood by people of all descriptions. Dengue, which broke out in the month of September last, during my absence on leave, has not yet left the town. It is, however, on the decline. It is a great comfort to learn that there were very few cases that ended fatally. From a superstitious notion that there is a goddess "Mariatha" presiding over the disease, there have been very few Hindoos that have applied for treatment in hospitals except Police peons, on whom it is compulsory to go to hospital for treatment.

4. The principal diseases prevalent during the year were small-pox, dengue, fevers, rheumatism, diseases of the skin, digestive and urinary systems, and several cases of accidents. These were of ordinary description requiring no particular details.

5. The dispensary having been transferred to the Municipality in the month of May last, its management rests in the hands of the Commissioners, the Dispensary Committee being a permanent Sub-Committee of the Municipal Commission. There was no addition made to the funded capital during the past year, the amount remaining the same, viz., Rupees 7,500 in ten Government promissory notes. The particulars of the receipts and disbursements may be seen in the accompanying financial statement.

6. In the month of January last year the inmates of the poor-house were removed to the old Branch Dispensary building for better accommodation, and the Branch Dispensary removed to the old poor-house, the transfer having been approved of by the Deputy Inspector-General, Indian Medical Department, during his annual inspection last year.

NELLORE,
1st January 1873.

(Signed) S. W. SITHAMBARUM,
Sub-Assistant Surgeon.

Annual Statement of Admission, &c., at the Branch Dispensary, Nellore, ending 31st December 1872.

CLASSES TREATED.		7
Europeans	...	24
East Indians	...	46
Native Christians	...	1,389
Mussulmans	...	599
Brahmins	...	503
Komaties	...	3,178
Sudras	...	417
Pariahs	...	6,163
Total	...	5,040
Males	...	1,123
Females	...	6,119
Number in last year	...	44
Increase	...	

Proceedings of the Madras Government, Financial Department,
25th August 1873.

Annual Statement showing Residents, Non-residents, and Expenditure for the Year ending 31st December 1872.

Branch Dispensary, Nellore.	RESIDENTS.			NON-RESIDENTS.			General Total.	EXPENDITURE.				Last year.	Decrease.
	Males.	Females.	Total.	Males.	Females.	Total.		Bazaar sup- plies.	Servants' wa- ges.	Repairs.	Total.		
Out-patients.	4,702	1,031	5,733	338	92	430	6,163	Rs. A. P. 97 15 1	Rs. A. P. 210 0 0	Rs. A. P. 14 2 8	Rs. A. P. 322 1 9	Rs. A. P. 343 13 3	Rs. A. P. 21 11 6

NELLORE,
23rd January 1873.

(Signed) S. W. SITHAMBARUM,
Sub-Assistant Surgeon.

No. 175.

ORDER THEREON, 25th August 1873, No. 1204.

With his letter above recorded, the President of the Nellore Municipality submits the annual report for the year 1872-73. The following table shows the actuals for the year compared with the sanctioned estimate.

	1872-73.	1872-73.		1872-73.	1872-73.
	RS.	RS.		RS.	RS.
Balance brought forward	2,870	3,190	Grant I.—		
Assignment by Government			New Works	2,100	6,110
Rate on houses	7,000	7,457	Repairs	4,460	3,963
Tax on arts			Other items	260	
Tax on vehicles	2,100	1,951	Grant II.—		
Registration of carts	1,700	1,800	Municipal Schools		2,412
Tolls	5,000	5,093	Results' Grants	500	
Fees	620	417	Miscellaneous		53
Fines	300	335	Inspection	150	
Endowments and contributions	7,840	13,803	Grant III.—		
Miscellaneous	430	1,704	Hospitals and Dispensaries	4,400	3,770
			Vaccination	160	157
			Registration of births and deaths	240	239
			Conservancy	4,720	4,478
			Grant IV.—		
			Lighting	1,200	2,105
			Markets		
			Lungerkhanas	2,150	1,281
			Miscellaneous	800	1,001
			Grant V.—		
			Supervision	1,520	1,959
			Balance	5,200	8,222
Total	27,860	35,750	Total	27,860	35,750

Proceedings of the Madras Government, Financial Department,
25th August 1873.

2. Except under the head of "Endowments," where both receipts and expenditure were enhanced by the transfer of institutions during the year, the actuals in the receipt side correspond so nearly with the estimates as to call for no special remark. The re-valuation of the houses appears to have been carried out satisfactorily during the year. On the expenditure side the outlay on New Works appears as Rupees 6,110, against an estimate of Rupees 2,100, without a word of explanation in the report. The transfer of the dispensary, however, accounts for a sum of Rupees 1,442 which could not have been anticipated when the estimates were submitted.

3. Experience elsewhere bears out the statement in the report that the people resort to vaccination only when small-pox is raging, but the Government observe that that disease is stated in the Dispensary Report to have been very prevalent in the town during the year 1872, under which circumstances an increase rather than a decrease in vaccination might have been expected. The report on the operations of the dispensary is satisfactory both from an administrative and a financial point of view, and the success which has attended the establishment of the nine Municipal Schools is highly encouraging. The reported establishment of a separate school for girls will have supplied the only serious defect discovered by the year's experience of the working of the new system.

4. The Auditor's report on the accounts is satisfactory, in so far as it shows that every entry can be properly accounted for, but there is evidently a want of care in classification which the Government regret to observe that the Commissioner's manner in which a very important register has been kept, the Commissioners remark that he mistook for the register certain extracts furnished to the Nuisance Inspector. The Government would remark that, if the books had been properly laid before the Auditor, such a mistake could hardly have occurred.

(True Extract.)

Sturges
By Under-Secretary
for Chief Secretary.

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

Exd. J. Wright.

S. S. S. S.
Sent to Nellore Office

Blue 1873 copy

No. 2442

Govt. of 1873 *Stadium*

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

to
to
to

dated August 20th.

Sept 2 1873

A. O. 250 August 1873, No. 1004.

AUGUST
Nos. 174-175.

*At Home - The annual report
of the Commission for the year 1872-73, reviewed.*

*1873
10/1/73*