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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev. DEPARTMENT

G.O. No. 86 Press
B.P. No. Mis.

Dated 12. 11. 1873 19 .

Not to be folded or roughly handled

No. 286. Read the following letter from W. S. FOSTER, Esq., President of the Municipal Commissions, Godavery District, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Cocanada, 8th September 1873, No. 62:—

I have the honour to report on the working of the Municipal Act (No. III. of 1871) in the town of Cocanada for the official year 1872-73.

2. (1.) BALANCES.—The year commenced with a balance of Rupees 816-5-5, as shown in the report for last year, and a floating balance in the hospital of Rupees 115-1-7, which, as no account had yet been rendered by the hospital, was then unknown to the Commissioners. The latter sum, together with a sum of Rupees 190 forming the balance of hospital funds in the Municipal Office, and which was, by a clerical mistake, mixed in the above balance of Rupees 816-5-5 at the close of last year under the head of "Balances, Municipal Funds," are now entered under their proper head, leaving only Rupees 626-5-5 under "Municipal Funds."

3. The revenues and receipts of the year, exclusive of the above balances, amounted to Rupees 27,140-3-2, consisting of the following items:—

4. (2.) ASSIGNMENTS AND ALLOTMENTS BY GOVERNMENT.—Rupees 188-3-11 were received from the Treasury on account of Surplus Pound Funds for 1871-72.

5. (3.) RATES AND TAXES, &c.—*Houses and Lands.*—The demand on this head for the current year was Rupees 5,745-9-0, of which Rupees 5,505-13-0 were actually collected, and Rupees 79-10-0 remitted on account of reductions and exemptions, leaving a balance of Rupees 160-2-0 as per Statement IV. accompanied. The amount of arrears for last year was Rupees 212-11-7, of which Rupees 114-14-10 were actually collected during this year, leaving a balance of Rupees 97-12-9. The number of houses assessed for the current year was 2,601, against which assessment 119 appeals were preferred. Of these, 91 were rejected, as no valid grounds were shown, 9 were entertained and taxes remitted on account of poverty, and 19 reduced to a lower rate. The number of demand notices issued was 548, which realized Rupees 107-12-0 on account of fees. There were also 74 warrants issued, but most of the taxes were paid without distraining the property. The fees realized on warrants amount to Rupees 27-12-0.

6. *Professional tax.*—The demand on this head for the current year was Rupees 8,335, of which Rupees 5,573 were actually collected and Rupees 126-8-0 remitted on appeals, leaving a balance of Rupees 2,635-8-0 at the close of the year. This excessive balance is owing to traders belonging to the interior having been included in the taxation who were actually present for some time in the town, but who left soon after within two months. The demand of the arrears at the beginning of the year was Rupees 1,446-2-8, of which Rupees 207-8-0 were actually collected and Annas 13-4 remitted on account of bankruptcy, leaving a balance of Rupees 1,237-13-4. The number of persons taxed is 1,605. There were 156 appeals, of which 119 were rejected for want of valid grounds, 10 were exempted as the people exercised no trade, and 27 were reduced to a lower rate. Only ninety-eight parties were prosecuted, and Rupees 349-13-0 were realized as penalties.

7. *Taxes on Vehicles, &c.*—Rupees 32-12-8 were realized under this head on account of arrears, and Rupees 653-4-0 for the current year.

8. *Registration of Carts.*—Sixty-six carts without springs were registered under Section 73 during the year, and Rupees 132 realized as fees.

9. *Tolls.*—The collection of tolls was leased out for Rupees 3,800 for the current year, and the amount was received by instalments as per agreement. No complaints have been made to the Commissioners of oppression or attempt to extort excess of payment beyond the prescribed rates.

10. *Fees.*—The amount realized under this head is Rupees 1,305-10-8, of which Rupees 333-10-8 for arrears and Rupees 972 for the current year as follows:—Rupees 217, arrears, and Rupees 234, current fees, for licensing dangerous trades, viz., wood-yards, oil-boiling houses, and a coal-depôt; Rupees 116-10-8, arrears, and Rupees 560, current fees, for cart-stands which were leased out for the year; Rupees 107-12-0, fees for demand notices; Rupees 27-12-0, warrant fees under Schedule A; and Rupees 42-8-0, fees on marriage pandals.

11. *Magisterial Fines.*—Rupees 140-10-0 were collected under this head from people fined by the Magistrate for committing offences against the provisions of the Act.

12. (5.) Endowments and Sundry Contributions and Donations and (6.) Contribution from Local Fund.—*Hospital.*—The amount of collections under this head is Rupees 4,564-9-11, which consists of the following items:—Rupees 1,440, contribution from Port Fund for 1871-72; Rupees 931-8-0, sundry contributions and donations; Rupees 703, fees for dieting seamen; Rupees 27-1-0, proceeds of sale of medicines and sundries; Rupees 165, rent of a bungalow; Rupees 408-7-9, interest on the capital during the year; Rupees 889-9-2, appropriation from the capital; and Rupees 500, contribution from Local Fund Board.

13. (7.) Miscellaneous.—The sum of Rupees 1,445-1-0 was received under this head as follows:—Rupees 450, sale proceeds of ballast stone previously bought for metalling the roads and of gravel; Rupees 137-8-0, sale proceeds of latrines on dry-earth system, which were abandoned as explained under "4 Conservancy," in Grant III. in the expenditure; Rupees 12-12-0, for lamp stores supplied to the Rajahmundry Municipality; Rupees 460, for municipal wharves leased out for the year; Rupees 170 for rent on wood-yard depôt grounds; Rupees 132, rent on a portion of the office building; Rupees 45, sale proceeds of manure; Rupees 31, rent on grazing lands; and Rupees 6-13-0, departmental fines and sundries.

14. (8.) Advances Recoverable.—Rupees 2,226-11-2 were recovered on account of the Police Lines constructed in Cocanada in 1870-71 and 1871-72 as per Orders of Government noted in the margin. Rupees 750 is the amount advanced on account of the construction of the fresh-water covered drain in 1871-72 and recovered this year.

Public Works Department, No. 221, dated 29th February 1872.
Financial Department, No. 1192, dated 9th September 1872.

The annexed is a statement which shows the increase and decrease in the receipts of the principal items for the current year as compared with those of the last year.

Statement showing the Increase and Decrease between the collection of current taxes, &c., of 1871-72 and of 1872-73.

Items.	1871-72.	1872-73.	Increase.	Decrease.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
House-tax ...	4,879 1 2	5,505 13 0	626 11 10	... ...	The official year 1871-72 was constituted only of eleven months, but allowing one-twelfth of the average collections of the current year towards the twelfth month of the last year, there is still on the whole a net increase of Rupees 1,548-1-8 over last year. The decreases call for no remark, as the items are not of a permanent nature.
Professional tax. .	5,475 15 3	5,573 0 0	97 0 9	... ...	
Taxes on vehicles and animals. ...	566 11 0	653 4 0	86 9 0	... ...	
Registration of carts	126 10 8	132 0 0	5 5 4	... ...	
Tolls	2,600 0 0	3,800 0 0	1,200 0 0	... ...	
Fees, viz.:—					
Slaughter-houses (Section 123)...	10 0 0	... ...	... ...	10 0 0	
Dangerous trades (Section 130) ...	239 12 0	234 0 0	... ...	5 12 0	
Cart-stands (Section 136)... ...	233 5 4	560 0 0	326 10 8	... ...	
Demand Notices and Warrants (Schedule A) ...	75 11 10	135 8 0	59 12 2	... ...	
Marriage pandals .	91 12 0	42 8 0	... ...	49 4 0	
Magisterial fines ..	163 0 0	140 10 0	... ...	23 6 0	
Miscellaneous, viz.:—					
Municipal	379 8 0	460 0 0	80 8 0	... ...	
Wharves... ...	313 11 5	985 1 0	671 5 7	... ...	
Sundries					
Total ...	15,155 2 8	18,221 12 0	3,153 15 4	87 6 0	

15. Expenditure.—*Grant I., Public Works.*—(1) *New Works.*—(*a.*) *Communications.*—The sum of Rupees 4,401-5-7 was expended in making new roads, culverts, and other petty works, as follows:—Rupees 2,113-2-6 in making new roads, measuring 2,823 yards, at an average breadth of six yards; Rupees 1,977-1-5 in metalling the Main or Bazaar Road to a distance of 1,738 yards; Rupees 209-8-0 for constructing eight culverts; Rupees 101-9-8 for raising two lanes and cutting drains to drain off the water accumulated in some roads and streets in consequence of the unusually heavy rains of last year.

16. (*c.*) *Sanitary and Miscellaneous.*—The sum of Rupees 3,810-15-5 was expended for works under this head as follows:—Rupees 154-14-10 for constructing a dead-house at the hospital; Rupees 155 for constructing a bath-room for the use of the females there, also a double latrine according to the plan furnished by Government with their Proceedings in the Public Works Department, No. 2996, dated 17th December 1872; Rupees 532-12-4 were expended for constructing two latrines on the dry-earth system in the town, which were commenced in 1871-72; Rupees 103-6-0 were expended for sinking twenty-six ring wells; Rupees 2,425-12-10 for constructing a covered drain to lead fresh water from Robertson's

Canal to the two tanks in the square at Jaganaikpuram, a distance of 900 yards (a small open canal dug some time ago feeds this covered drain from the Covoor Lock); Rupees 191 were expended for deepening two tanks which supply fresh water in the town; Rupees 60-12-0 for constructing two temporary latrines with bamboos and palmyra leaves; and Rupees 58-8-0 for cutting new drains and renewing the old ones that lead fresh water to different tanks.

17. (2.) *Repairs.*—(*a.*) *Communications.*—Rupees 2,174-9-8 were expended under this head as follows:—Rupees 2,100-4-11 for repairing old roads within the municipal limits according to their requirements, and Rupees 74-4-9 for repairing culverts and old drains alongside of roads.

18. (*c.*) *Sanitary and Miscellaneous.*—Rupees 512-10-2 were expended for repairing the hospital buildings, tarring all the walls, whitewashing them, and making or repairing pandals with bamboos and leaves around the buildings; Rupees 46 for sundry repairs to latrines and fresh-water old wells.

19. *Grant II.—Education.*—The sum of Rupees 169-12-2 was expended under this head during the year as follows:—Rupees 142-4-2 as salary grants to two schools established some years ago and giving a good education, and Rupees 27-8-0 as a result grant towards another school established also some years ago. Several applications from schools recently opened, accompanied with certificates from the Director of Public Instruction, were presented to the Commissioners for result grants, but the Commissioners, having found that these schools are started by the people merely to make a living thereby, have restricted the aid from Municipal Funds to five schools, which were considered the most useful.

20. *Grant III.—Sanitation and Medical Services.—Hospitals and Dispensaries.*—The sum of Rupees 2,725-1-6 was expended under this head for *bonâ fide* current expenses as follows:—Rupees 1,096-5-0 on account of salaries to medical subordinates and other servants, as shown in the Statement II.-B; Rupees 366-6-1 for medicines, bedding, clothing, and other supplies; Rupees 809-12-8 for dieting Europeans and Natives; and Rupees 452-9-9 for sundries of a perishable nature and contingencies. The number of sick, both Europeans and Natives, treated in the hospital during the year was 3,309 against 2,759 in last year. The condition of the Civil Dispensary and Seamen's Hospital, which both are practically but one institution, is satisfactory. The following is the concise annual report of the Civil Dispensary and Seamen's Hospital furnished by the Civil Surgeon of Cocanada for the year under review:—

"1. The hot season was not a severe one, nor was it of long duration. Owing to the small amount of rain in 1871, the tanks and wells failed much. The people and cattle both suffered from the want of water. In the year under review there was a remarkably heavy rainfall. The rain commenced in June and continued at intervals until December. 48·80 inches were registered in Cocanada.

"2. The crops have been abundant during the past year and prices moderate.

"3. The prevailing diseases have been malarial fevers, venereal affections, cholera, and small-pox.

"4. Cholera was more or less prevalent this year in the district. As far as could be ascertained, it travelled down from Bengal through Ganjam and Vizagapatam, whence it invaded this district. In the town of Cocanada three deaths occurred in March, twenty-five in August, eight in September, making a total of thirty-six deaths.

"5. Small-pox appears to be more or less prevalent in the district. It prevails more in the cold season than in the hot. The opposition to vaccination met with by the Municipal Vaccinator among the lower classes appears to be the cause of the prevalence of this disease.

"6. Malarial fever and its sequences appear to be still one of the chief causes of mortality in this district. The disease is by far most prevalent during the latter end of the rainy season and the commencement of the cold weather.

"7. The following tables will show the number of admissions during the present year as compared with the previous one:—

Civil Dispensary.

Years.	In-patients.	Out-patients.	Total.
1871-72	202	2,515	2,717
1872-73	208	3,047	3,255

Seamen's Hospital.

Years.	Admissions.
1871-72...	41
1872-73...	54

"8. The financial condition of the Civil Dispensary and Seamen's Hospital continues satisfactory though the subscriptions to the former have not increased commensurately with the increased number of patients received into the Hospital. On this account the Civil Dispensary is occasionally rather short of ready money and has to borrow from the Seamen's Hospital. At the present time there is invested a sum of Rupees 3,375-6-1, of which Rupees 2,700 are in Government paper and the remainder in the Government Savings' Bank."

21. *Vaccination.*—Rupees 160-14-9 were paid as salaries to vaccinators during the year. Small-pox having been prevalent to a large extent in the town, an extra vaccinator was employed for three months from the beginning of the year, and the above sum includes the salary paid to him. The work is carried on tolerably well. The subjoined is a statement of persons vaccinated during the year under review:—

Total number vaccinated.	Successful.	Unsuccessful.	Unknown.
1,278	1,004	161	113

22. *Registration of Births and Deaths.*—A special Registrar had been appointed at the beginning of the year at Rupees 12 per month, and Rupees 60 were paid to him for five months; but the Commissioners have since dispensed with his services, which were found inefficient, and amalgamated these duties with those of the Head Clerk, paying him Rupees 10 for this additional work, and the registration of births and deaths is now more efficiently done.

23. *Conservancy.*—A sum of Rupees 3,324-0-8 was expended under this head as follows:—Rupees 2,591-6-1 for establishment, consisting of four Nuisance Inspectors, twenty-seven sweepers, four toties, and six coolies (the town is divided into four divisions, to each of which are attached one Inspector and seven scavengers with wheel-barrows and one bandy to remove the rubbish and sweepings); Rupees 467-6-10 were paid to four conservancy bandies employed on monthly salaries; and Rupees 120 for two dust-carts which were made and intended for the conservancy, but which, having not answered the purpose for which they

were made, were subsequently sold by public auction; Rupees 134-2-3 were expended in cleansing the fresh-water tanks, removing weeds and other obnoxious vegetation; and Rupees 11-1-6 for repairing wheel-barrows and sundries. The sanitary condition of the town is satisfactory. The streets and thoroughfares are swept every morning and evening, and kept free from all nuisances. There are six latrines built of mud walls and two fenced with bamboos and palmyra leaves. These are conveniently situated in the town, and the lower classes use them every day. They are attended to by toties, and the dirt is removed to a distance from the town. Several new latrines have been sanctioned, and they will be constructed as soon as the municipal funds permit this being done. The latrines on the dry-earth system which were completed this year were abandoned and sold by public auction, as they were not used at all by natives. The Commissioners have taken special care to supply fresh water by means of tanks, wells, and drains, so that no want of it was felt even in the hottest part of the year.

The subjoined is the Return of Births and Deaths for the year under review:—

Population as per last census.	Deaths.											Births.
	Cholera.	Small-pox.	Fever.	Bowel complaints.	Suicides.	Wounds.	Accidents.	Snake bite or wild beasts.	All other causes.	Total.	Total.
17,839	34	16	64	77	...	1	6	...	231	429	312

The principal diseases which call for any remark were cholera, small-pox, fever, and bowel-complaints. Cholera made its appearance in the town in the month of August 1872, and continued for some days in the following month. This disease had not originated nor did it prevail in the town, but only among travellers who were attacked with it, as it would appear, at some distant villages on their way. Fever and bowel-complaints were the only diseases here during the year, but they prevailed only among the common or working classes come hither from Vizagapatam and Ganjam Districts in search of employment, and whose diet is very objectionable to health. The general health of the town has been very satisfactory throughout the year, and there have been no diseases which could be attributed to want of sanitary arrangements.

24. *Grant IV.—Miscellaneous Municipal Purposes.—Lighting.*—A sum of Rupees 4,329-6-0 was expended under this head as detailed below:—

Rupees 225-14-4 were paid to five lighters for lighting the town; Rupees 224-8-4 for cocoanut oil used for a time for the old lamps; Rupees 790-12-11 were paid for kerosene oil; Rupees 853-11-2 for 102 lamp-posts of cast iron and teak tops with iron frames to hold the lanterns; Rupees 639-3-3 for lanterns, kerosene burners with reservoirs and chimneys, wicks, and sundries. The old posts and lanterns were abandoned and were replaced with the new ones, as specified above,

Proceedings of the Madras Government, Financial Department,
30th October 1873.

in different places, as they were required, in each street. The lights are lit every day after sunset, and continue to burn until about 2 A.M. for a fortnight commencing the fourth day after full moon. The community, especially the natives who are out in the streets till a late hour in the night, are much gratified with the lighting.

25. *Choultries.*—A sum of Rupees 88 was expended under this head as follows:—Rupees 73 for subscriptions to a poor-men's choultry, where blind and infirm people of the lower classes are fed every day; Rupees 15 were paid towards a water-pandal put up at the office gate, and partly supported by private subscriptions for the object of distributing water to the public during the hot season.

26. *Watering Trees and Planting Avenues, &c.*—Rupees 889-0-2 were expended for planting avenue trees along some of the roads on both sides and fencing them with bamboos, &c. The trees are in a thriving condition, and the town will much benefit by them.

27. Rupees 161-14-10 were paid for 100 iron buckets and some fire-hooks which are used when houses take fire in the town, an accident which occurs but too frequently. The buckets are placed in different parts of the town so as to be within reach when required.

28. Rupees 88-8-0 were expended for wooden benches which will be fixed at the end of the beach close to the sea, where many people go daily.

29. Rupees 52-13-0 were expended for erecting masonry pillars to mark the boundary between a private land and the municipal ground on the eastern side of the town.

30. *Vadapetta.*—The owners of the block of huts No. 1, alluded to in Mr. Fraser's letter to Government, No. 91, dated 25th March 1871, the removal of which was sanctioned by Government in G. O., No. 782, dated 7th June 1871, in the Public Department, having implored that they might be permitted to continue to live on the same spot, the Commissioners have complied with their request, and new streets were formed in the pettah so as to admit of a good sanitation; and as some people had to be ejected by the forming of the new streets, the Commissioners had to purchase an adjoining piece of ground for Rupees 225 and allot the same among the ejected people. Rupees 40 were paid as compensation to one man, a portion of whose house had to be removed to make way for the street.

31. *Grant V.—Supervision and Management.—Office.*—Rupees 1,965-0-3 were expended under this head. The increase over last year was occasioned by the appointment of a Manager to superintend the office and out-door work, and of a Vakeel to prosecute the defaulters in tax-paying. The services of the latter have been dispensed with since October 1872, and one of the Office Clerks now prosecutes the defaulters. Rupees 540 were expended for office rent, of which Rupees 132 have been recovered by renting out a portion of the building, as shown under "Miscellaneous" in Statement I. Rupees 181-13-4 were expended for printing forms and books for office records and advertisements regarding the payment of taxes, &c.; Rupees 58-7-9 for stationery, postage, and receipt stamps; Rupees 31-8-0 for peons' belts, and Rupees 5-13-9 for fees to a Pleader of the District Munsif's Court, whose services were engaged for a suit filed by the Municipality against Mr. L. Gaudolphe about some land dispute, which was decided in favour of the Municipality.

32. (2.) *Miscellaneous.*—Rupees 93-12-3 were expended for a signboard put up at the office gate, for an almirah, and for tables and chairs for the use of the office.

33. The Commissioners having considered it very essential to have the whole town surveyed and its levels taken, in view of preparing an accurate map of the town and providing for a good drainage, the services of a Surveyor and a number of lascars were engaged, and Rupees 487-13-9 were paid towards the salaries and contingencies of the establishment. The map is in course of preparation, and when it is finished the establishment will be dispensed with.

34. Rupees 100 were paid to the Auditor for auditing the accounts of 1871-72.

35. Refunds other than of Current Taxes.—The sum of Rupees 1,298-0-11 was refunded to the Deputy Collector in charge of the Account Department, Godavery District, Cocanada, on account of medicines, &c., supplied to the Civil Dispensary and Seamen's Hospital, and the salaries of the medical subordinates and servants paid by Government for 1871-72. This institution having been taken over by the Municipality only about the latter part of 1871, the Commissioners request that Government will be pleased to order the payment back to them of the said amount.

36. Balance.—The year closes with a balance of Rupees 1,329-7-4, of which Rupees 935-4-8 belong to the Municipal Fund and Rupees 394-2-8 to Endowments.

37. Deposits.—The tolls and cart-stands for 1873-74 were sold by public auction in March 1873, and Rupees 300 were deposited by the contractors as security for the fulfilment of the conditions laid down in the agreements executed by them.

38. The Commissioners held twenty-nine meetings during the year.

39. One thousand and ninety-eight petitions for thatching and re-thatching of houses and some miscellaneous petitions were received and disposed of.

40. The accounts of the current year were audited, and the Auditor's certificate is hereto annexed :—

"I hereby certify that I have audited the accounts of the Cocanada Municipality for the year ending 31st March 1873, and have found them correct and supported by proper vouchers."

(Signed) P. J. DUFF,
Auditor.

The Auditor further expressed himself much pleased with the way in which the accounts are now kept. This may perhaps be accepted by Government as a reply to the question raised in their Proceedings, No. 780, dated 17th May 1873. The clerk who had charge of the accounts at the time the matter came to the notice of the High Court has since been dismissed.

41. The Commissioners would conclude this report by recording their opinion that, upon the whole, the Act has worked satisfactorily, and that great improvements have been effected in the town, although there remains still much to be done which will be carried on as the resources permit to do.

42. The usual annual returns and accounts are herewith forwarded.

Proceedings of the Madras Government, Financial Department,
30th October 1873.

No. 287. Order thereon, 30th October 1873, No. 1600.

With his letter above recorded, the President of the Cocanada Municipality submits the annual report for the year 1872-73. The annexed table shows the actuals compared with the estimates :—

Receipts.	Estimate.	Actuals.
	Rs.	Rs.
Balance brought forward ...	...	931
Assignment by Government...	200	188
Rate on houses, &c.	5,250	5,621
Tax on arts, &c.	6,000	5,781
Tax on vehicles, &c.	600	686
Registration of carts	100	132
Tolls	3,500	3,800
Fees	1,100	1,306
Fines	300	141
Endowments, &c.	2,300	4,564
Contribution from Local Fund	500	500
Miscellaneous	150	1,445
Advances recovered		2,977
Total ...	20,000	28,072

Charges.	Estimate.	Actuals.
	Rs.	Rs.
Grant I.—		
New Works	6,100	8,212
Repairs	2,700	2,734
Other items	240	264
Grant II.—		
Salary grants	...	142
Results grants	250	28
Grant III.—		
Hospitals	2,660	4,023
Vaccination	150	161
Registration of births, &c..	150	60
Conservancy	4,900	3,324
Grant IV.—		
Lighting	540	2,784
Other miscellaneous purposes	...	1,545
Grant V.—		
Establishment and contingencies	1,720	2,783
Miscellaneous	590	682
Balance	...	1,330
Total ...	20,000	28,072

2. The receipts during the year accorded fairly with the estimates and call for little remark. The only important excess is in the case of endowments, and no explanation of the increase is given in the report.

3. In Statement IV., Part I., the outstanding balance under "Tax on Arts" is shown at nearly one-third of the gross demand, but it is explained in the report that this is owing to the inclusion of certain traders who left the town before the expiry of the two months requisite to render them liable to the tax. The Government observe that, under such circumstances, the amount should have been written off as irrecoverable, and not shown as an uncollected balance. A large portion of the balance of old arrears might probably be written off in a similar manner. The revenue from tolls, though only Rupees 300 above the estimate, was Rupees 1,200 above the collections of the previous year.

4. The outlay on new works exceeded the estimate by Rupees 2,112, but the objects of expenditure as detailed in the report and Statement II.-A seem unobjectionable.

5. The expenditure on hospitals amounted to Rupees 4,976 and the receipts to Rupees 5,370, leaving a balance of Rupees 394. The Government observe that this result is a consequence of a sum of Rupees 890 having been appropriated from

the funded capital; and, as the Municipality do not appear to have paid anything towards the support of the institution during the year, the Government desire that the appropriation be replaced and the consequent deficiency of Rupees 496 made good from Municipal funds. The expenditure on the institutions as shown in Statement I.-A does not correspond with the amount given in Statement II., Grant III., owing to the erroneous entry of the arrear payments for 1871-72 under the head of "Refunds," which should be reserved for receipts refunded by the Municipality. The necessary correction has been made in the abstract statement given above. With reference to the Commissioners' request that they may not be held liable for the payment of this sum, the Government remark that it was decided in G. O., dated 30th June 1871, No. 265, that Municipalities should defray such expenditure from the commencement of the year 1871-72, and no sufficient ground for relieving the Municipality of the charge is afforded by the fact that some delay, for which the Commissioners were chiefly responsible, took place in the formal transfer of the institution. The other objects of expenditure call for no special remark in detail, but the operations of the Commissioners appear to have been generally satisfactory, and the Government note that in Cocanada, as elsewhere, the lighting of the town has proved thoroughly acceptable to the community. Endeavours should be made to do something more for the extension of elementary education.

(True Extract.)

J. Blunt
Sy Undersecy
for *Chief Secretary.*

To the President of the Municipal Commission, Cocanada.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner for Madras.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Boards, Godavery District.

Exd. J. H. Burns.

S Shaw Stewart

Aug: 1873: Dept
No 3633

Govt. of {1873} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE MUNICIPAL COMMISSION,
Cocanada,

&c., &c., &c.

Dated October, 30th.

Recd. Nov 12th

Encl.

G. O., 30th October 1873, No. 1600.

OCTOBER.
Nos. 286-287.

Cocanada Municipality.—The annual report of this Municipality for the year 1872-73 reviewed.

No 86

LODGED

12: Nov 1873