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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.

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Press

B.P. No.

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Dated

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Read the following papers :—

No. 57. From R. DAVIDSON, Esq., Acting President of the Municipal Commissions, Ganjam, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Chetterpore, 26th September 1874, No. 2023.

I have the honor to submit the annual reports and accounts of the Municipalities of Berhampore and Chicacole for the year 1873-74, together with the reports of the Auditors on the examination of the accounts, and those of the Medical Officers on the working of the Dispensaries.

2. The statement called for in G.O., dated the 12th June 1873, No. 822, also accompanies.

3. I have made a few corrections and marginal notes wherever they were necessary in the reports.

4. The statement showing the incidence of taxation (prepared agreeably to G.O., 12th June 1873, No. 822), submitted by the Vice-President of the Chicacole Municipality, has not been prepared in accordance with the principle inculcated in paragraph 8 of G.O., dated the 10th November 1873, No. 1656, Financial Department. I have, however, made the necessary corrections.

5. The reports of the Auditors for the year under notice are certainly more satisfactory than in the previous years.

... certain explanations of the
a stagnant pond, and the source of irrigation to certain Inam lands belonging to one T. V. Syamal Row, but was filled up by the Commissioners in the year 1869-70, under Section 103 of Act X. of 1865, as being prejudicial to the health of the towns-people. The Inamdar thereupon brought a civil action against the Commissioners for loss of crops, &c. The case was, however, compromised, and the Inamdar paid the expenses of filling in the pond (so far as this had been done). Subsequently the Commissioners bought the ground for Rupees 2,200, but after completing the filling up of the pond, the Commissioners decided to abandon the idea of building a market-place there, as the spot was too inaccessible, too small, not sufficiently central, and surrounded on all four sides by walls and the backyards of houses. The Commissioners now propose to build the market on the site of the present bandy-stand, which, besides being centrally situated between Berhampore and Bapore, has many other advantages which recommend it as the most suitable spot available for a market. They, therefore, propose selling the site at Pendragadiya, and devoting the sum thus realized to erecting a market-place upon the site of the present bandy-stand.

Repairs.—A sum of Rupees 1,026-11-7 was spent under this head—

- (a.) Four roads were repaired with gravel.
- (b.) One well was repaired at a cost of 60 Rupees, and two others at Rupees 7-15-3.
- (c.) All existing tunnels, stone drains, and dust receptacles were repaired wherever necessary.
- (d.) One bund was constructed on the western side of the Masany tank.
- (e.) The dispensary was repaired at a cost of Rupees 124-1-3.

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classes entertain to pay the taxes at which they are assessed. Parties prosecuted under the Act were fined Rupees 247-10-0.

Dispensary.—A sum of Rupees 500, estimated as the contribution of the Local Fund Board towards the charges of the institution, was raised to Rs. 800,* and there is also an increase under this head of Rupees 228-12-8 from other sources over and above the amount estimated.

3. Statement II. embraces all charges. The total charges were Rupees 16,875-10-2, showing a decrease of Rupees 1,994-5-10 as compared with the estimated amount.

Grant I.—New Works.—(a.) Two roads, measuring 628 lineal yards, were completed at a cost of Rupees 234-4-5, and another in extent 350 yards was under construction.

(b.) Two tunnels were completed.

(c.) Two latrines were made of tattles and a trench latrine was dug as an experimental measure for the use of the Regiment; the dry-earth system was adopted and was found useful.

(d.) Substantial drains of cut-stone, measuring 937 lineal yards, were completed in different streets, and the work is still in progress.

(e.) The Commissioners purchased a spot of ground, called Pendragadiya, in November 1873, as the proposed site for a market-place. The place was formerly

6. The Chincacole Auditors report contains certain explanations of the causes of increase and decrease in the several items, which, I imagine, do not properly fall within the province of an Auditor. They may be of service however.

From T. J. MALTBY, Esq., Vice-President of the Municipal Commission, Berhampore, to R. DAVIDSON, Esq., Acting President of the Municipal Commissions, Ganjam, dated Berhampore, 17th August 1874, No. 112.

I have the honor to submit the annual report of the Berhampore Municipality for the official year 1873-74, together with the duly audited statements of receipts and charges, as well as the Auditor's report in original. The statement of incidence called for in G.O., dated the 12th June 1873, No. 822, and the annual medical report of the Civil Dispensary are also herewith appended.

2. Statement I. exhibits receipts from all sources. The total receipts were Rupees 18,707-8-9, including an opening balance of Rupees 4,917-2-7. This shows a decrease of Rupees 1,042-7-3 less than the estimated amount. This is due to the non-collection of the House and Professional taxes. The House-tax was revised in the year under review, and owing to the numbers of appeals against the revision, and the appeals not being disposed of within the year on account of the Sub-Committee appointed failing to do the work with which they were entrusted, a fresh Sub-Committee had to be appointed and the appeals were disposed of late in the month of June 1874 and approved of at a meeting held on the 4th July 1874. The collection of the House-tax having thus been delayed must account for the large balance of Rupees 1,821-5-5, shown as outstanding on the 31st March 1874. With regard to the Professional tax, the arrears are chiefly due to the dislike that the lower

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4. *Education.*—A sum of Rupees 600 was estimated for results-grants. As all the certifying memoranda that were passed were not received within the year under review, the actual expenditure under this head is only Rupees 399.

The following is a statement showing the number of schools aided and unaided, the number of pupils that were examined, and the amount of grant passed as compared with the previous year:—

		No.
Number of Schools	{ 1872-73	21
	{ 1873-74	21
Number of Pupils	{ 1872-73	409
	{ 1873-74	368
Grants passed	{ 1872-73	RS. A. P. 550 12 0
	{ 1873-74	506 0 0

From this it will be seen that the number of schools during the year under review has remained stationary.

The pupils divided according to their races stand thus:—

Odiyas	Males	178
	Girls	1
Telugus	Males	156
	Girls	27
Mahomedans		4
Native Christians		2
Total		368

Of the twenty-eight girls, twenty-six received their education in the girls' school, which was then under the management of the District Munsif, and the remaining two read in the other schools. As the register of the girls' school had been tampered with in several places no grant was passed in its favor. Besides these elementary schools, there is a town school, for which a monthly grant of 15 Rupees was estimated in the budget. The Director of Public Instruction, upon a report received from the Inspector of Schools about the said school, informed the Commissioners in his letter, dated the 7th April 1873, No. 760, that it was in danger of collapsing, if it did not receive their fostering care. The school was, therefore, taken over by the Municipality in August 1873, but the results were not satisfactory, owing to the crude state in which it was first taken over. The actual charges since August 1873 amount to Rupees 349-13-0, whilst the previous charges from April to July had been Rupees 73-12-0.

5. *Vaccination.*—The total cost is Rupees 130. Rupees 120 being the pay of the vaccinator, and 10 Rupees having been set apart on account of remuneration to children vaccinated. The plan of paying 2 Annas to each child successfully vaccinated has been adopted by the Commissioners, at the suggestion of the Medical Officer, in the hopes of inducing the poorer class of towns-people to come forward and have their children vaccinated. Rupees 10 were, therefore, allotted for this purpose as an experiment. The people of the town do not, as a rule, take kindly to vaccination. One hundred and seventy-seven persons were vaccinated, of which 165 cases were successful.

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6. *Registration of Births and Deaths.*—The total number of births during the year 1873-74 was 398, and the total number of deaths 35. The total expenditure under this head is Rupees 191-9-9, viz., Rupees 48-6- less than the estimate. This is owing to the appointment of the registrar of births and deaths for Bapore having been abolished by the Commissioners in October last. The work in Bapore being light has since been performed by the Municipal second clerk.

7. The total cost of the conservancy amounts to Rupees 3,846-11-10, which shows an increase of Rupees 346-11-10 over and above the estimated amount. This increase is caused by the enhanced establishment entertained for Bejjipore, Vaidyanádhapur, Chendramary Pettah, and Gollapally, where formerly no conservancy establishment existed, and to the purchase of a pair of bullocks and a cart.

8. *Lighting.*—The total expenditure incurred was Rupees 1,958-7-7, being an increase of Rupees 198-7-7 over the estimate. One hundred lamp-posts and lamps have been erected in different parts of the town, and kerosene oil is used. Eight masalchies and a maistry were employed to look after the lighting, and their monthly pay amounted to 38 Rupees. A temporary establishment of a storekeeper and a peon entertained until October have been dispensed with. The four masalchies allowed for in the estimate were found insufficient.

9. *Grant V.—Supervision and Management.*—The total cost was Rupees 2,311-8-10, being Rupees 241-8-10 more than the amount estimated. This is due to a sum of Rupees 150 paid in excess for auditing the Municipal accounts, and Rupees 71-6-10 contingent charges, as also a sum of Rupees 15-9-2 to bill-collectors.

10. The health of the town during the year under review was generally good, and we are glad to be able to state that no cholera prevailed.

11. With regard to the Auditor's report, I have to state that out of the amount of Rupees 25-7-0, supposed to have been embezzled by the second Municipal Clerk, T. Gopaul Row, a sum of 9 Rupees was paid into the Municipal accounts on the 1st April 1874. The remainder Rupees 16-7-0 will be recovered from the Municipal Manager, to whose want of care in checking the daily payments this loss must be partly attributed.

The further prosecution of T. Gopaul Row is still under consideration.

The Auditor's remarks upon the want of vouchers in the case of two items in the Cash-book call for explanation.

The sum of Rupees 70, allotted as compensation for removing a house, was never paid to the party concerned, owing to the man not giving up the house in question. This sum has since been paid back into the Bank. In the case of the second item noticed, 14 Rupees stamp duty and registration fee were paid by the Municipality, the other half of the expenses in transferring the land at Pendragadiya being borne by the owner. Hence the absence of a voucher.

Mr. Duffield's audit of the Municipal accounts was, I am happy to say, thorough and searching, and he has kindly offered to supervise the correct keeping of the accounts in the books recommended by him. These books will be forthwith introduced. The other remarks made by the Auditor have the Commissioners' attention.

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From Mr. A. DUFFIELD, Auditor of the Municipal Accounts, Berhampore, to R. DAVIDSON, Esq., Acting President of the Municipal Commission, Berhampore, dated Berhampore, 11th August 1874.

ABSTRACT.—Submitting report of the accounts of the Berhampore Municipality for the official year 1873-74.

From Surgeon-Major H. J. BEACH, Acting Zillah Surgeon, Berhampore, to R. DAVIDSON, Esq., Acting President of the Municipal Commission, Berhampore, dated Berhampore, 1st April 1874.

ABSTRACT.—Forwarding extracts from the annual medical report of the Civil Dispensary, Berhampore, for the year 1873-74.

From W. F. GRAHAME, Esq., Vice-President of the Municipal Commission, Chicacole, to R. DAVIDSON, Esq., Acting President of the Municipal Commission, Ganjam, dated Chicacole, 2nd September 1874, No. 33.

I have the honor to submit, for transmission to Government, the annual report of the Municipal Commissioners, for the Town of Chicacole, on the working of the Towns Improvement Act, during the year ending 31st March 1874. The report of the Honorary Surgeon in medical charge of the station on the health of the town, and the Auditor's report, are enclosed with the usual explanatory statements. With reference to the Government Proceedings, Financial Department, dated the 12th June 1873, No. 822, the statement therein alluded to is herewith sent.

2. Nineteen meetings were held during the past year, at which the average attendance was six.

3. The balance on hand, at the close of the last official year, amounted to Rupees 15-14-11; the receipts, current and arrear, during the year from various sources amounted to Rupees 10,214-10-6; the expenditure under all heads Rupees 9,409-5-3, resulting in a balance, on the 31st March 1874, of Rupees 821-4-2 in favor of the Municipality—

(a.) The decrease under the head of Receipts on account of "Rates on Houses" as compared with the Budget Estimate, was owing to the number of parties in indigent circumstances, and the existence of a great number of houses in a dilapidated condition and untenanted. You will observe from the Demand, Collection and Balance sheet that, on the 31st March 1874, a sum of Rupees 204 was outstanding, being the uncollected balance of House-tax. Of this a sum of Rupees 48-13-0 has subsequently been collected, and the difference (Rupees 155-3-0) written off as irrecoverable.

(b.) A sum of Rupees 5,300 only was realized on account of tolls against Rupees 6,000 (as estimated). Bidders were not forward in the year under report, as the renter, it was said, had sustained some loss during the year 1872-73. Hence the decrease under this head.

(c.) Rupees 750 were estimated as a contribution from the Local Fund Board, Chicacole Circle, towards the charges of the dispensary, with reference to G.O., Financial Department, No. 643, dated 14th May 1872. But the sum in

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question was not paid by the said Board, as it was only lately settled by the Local Fund Board what amount of contribution should be paid to the Municipality, and the necessary adjustment will be made during the current year.*

* The contribution has been fixed as Rupees 900 and sanctioned in G.O., dated 17th June 1874, No. 1012.—R. DAVIDSON, President.

4. The only other item of receipt, which requires any explanation, is the "Refund and other miscellaneous receipts" which amounted to Rupees 310-0-8.† A large portion of this, viz., Rupees 196-14-7, was the amount of refund sanctioned in paragraph 3 of G.O., Financial Department, No. 1656, dated 30th October 1871, being contribution paid in excess for the Police in 1870-71, and the remaining balance being very small calls for no explanation.

	RS.	A.	P.
† This is apparently made up of...	255	10	8
Refunds from Government and			
rent of fees of slaughter-			
houses	54	6	0
Total ...	310	0	8

R. DAVIDSON, President.

5. CHARGES.—Grant I.—Under "New Works" a sum of Rupees 1,257-12-7 was expended, as detailed in Statement II.-A, Part I.—

(a.) Substantial drains of cut-stone, measuring 785 lineal yards, were constructed in the principal streets at a cost of Rupees 752-9-2, and the completion of the drainage system is still in progress.

(b.) A sum of Rupees 174-10-8 was expended for the construction of a masonry wall and steps into the river on the bank of the Nangulia River, behind the travellers' bungalow, with a view to prevent certain houses from being washed away, and for the convenience of the public.

(c.) A masonry parapet-wall was built, at a cost of Rupees 27-1-6, measuring twenty-four feet in length and seven feet in height, by the side of a road which leads to Cotaravu.† The work was undertaken to prevent the road from being washed away by the rains.

† This is a ford of the river.—R. DAVIDSON, President.

(d.) Masonry walls with steps in two places in Cotaswara Street were constructed, to prevent the deposit of filthy soil, and for the convenience of the public, at a cost of Rupees 103-6-11.

(e.) A sum of Rupees 200 was expended in making a stone floor, &c., measuring 1,377 square yards, in the Civil Dispensary building.

6. Repairs.—The expenditure under this head was Rupees 758-11-1, as detailed in Statement II.-A, Part II.

(a.) Roads and streets, measuring 9,133 lineal yards, were repaired with gravel, and 11,856 lineal yards of side ditches dug. A few other petty repairs to stone drains, &c., were also made here and there. The details are shown in Statement II.-A, Part II. Two of the mainroads in the town being not repaired during the year (1872-73) were greatly damaged by bandies going to Vizagapatam. The roads, therefore, required remetalling in several places and gravelling. Further, a great many of the roads and streets in the town were much improved. The cost of establishment maintained for the prosecution of these works, enumerated in

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Statement II.-B, amounted to Rupees 1,107-2-8. This sum is more than the estimate, as the wages of road-coolies for fifteen days, from 16th to 31st March, were paid in April 1873, the balance being insufficient to meet this item before the close of the year.

(b.) The tiled shops (thirty-four) and the thatched shops (thirty-four) in the market-place were repaired, as also the office building and the chuttrum built by Mr. Leman in the market-place. The repairs of the two mainroads and the buildings in question were urgently needed. Hence the increased charge (Rupees 163-11-1) under this head.

7. Grant II., Education.—We have neither Training nor Municipal Schools. Twelve pyal schools were examined during the year under the result system, and a grant of Rupees 286 was paid to them.

8. Grant III., Sanitation and Medical Services.—Under this head a total sum of Rupees 1,719-2-8 was expended, during the year, on account of the Civil Dispensary. Of this sum Rupees 1,481-2-10 were paid on account of salaries of medical subordinates and contingencies. The cost of dieting and clothing in-patients, during the year, amounted to Rupees 218-7-5. Rupees 19-8-5 were paid, being the balance due on the purchase of medicines in 1872-73.

(a.) Vaccination.—A sum of Rupees 151-3-6 was expended on account of vaccinator and contingencies. The vaccinator continues to do his duty under the supervision of the Honorary Surgeon.

(c.) Registration of Births and Deaths.—Rupees 180 were expended on account of registrars, at Rupees 15 per mensem.

(d.) Conservancy.—The total cost of the establishment maintained during the year was Rupees 2,098-5-5 under this head. This sum is less than the estimate, as the straw and gram were given out from the stock bought last year, and as no additional toties were employed as originally intended.

9. Grant IV., Miscellaneous Municipal purposes.—Under this head a sum of Rupees 289-11-0 was expended during the year under report. Of this sum Rupees 237-10-0 were paid on account of travellers' bungalow rent at Rupees 15 a-month, and servants' wages. No provision was made in the Budget Estimate for the killing of stray dogs. Hence the increased charge (Rupees 52-1-0) under this head.

(a.) Lighting.—Nothing was done towards lighting the town. The subject is at present under consideration, and, when the circumstances of the Municipality admit of it, steps will be taken to carry out effectually this important measure.

10. Grant V., Supervision and Management.—The total cost under this head, during the year, was Rupees 1,561-4-4. Of this sum Rupees 1,118-13-0 were expended on account of office establishment, contingencies, and bill-collectors' commission and salaries. A sum of Rupees 110 was paid to the toll-contractor on account of compensation, as for a few days bandies were not allowed to go to the south by the trunkroad through the town of Chicacole, in accordance with the District Magistrate's orders, issued in consequence of the prevalence of cholera in the Principal Division in 1872-73. Rupees 250 were paid as a gratuity to the late

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Manager of the Municipality, as sanctioned in G.O., Financial Department, No. 1715, dated 25th November 1873. Hence the increased charge under this head.

11. The Commissioners think that they may congratulate themselves on some improvement in the general appearance and cleanliness of the town consequent on the conservancy clauses of the Act having become better understood and having been more strictly enforced.

12. The Commissioners remark that the health of the town during the year under review was, on the whole, good. The total births were 359, and the total deaths were 444, out of a population of 15,379. Of that number twenty-two were from small-pox, 115 from fever, seven from bowel-complaints, two from suicide, six from accidents, one from snake-bite, and 291 from all other causes. The number of persons vaccinated was 137, of which eighty-five cases were successful, and fifty-two cases unsuccessful. The Commissioners regret that many of the people in the town are utterly opposed to vaccination, and prefer inoculation.

13. The Commissioners are glad to state that they have experienced no opposition to their operations. The people are not slow to appreciate the benefits derived by the working of the Act, when they see the numerous improvements carried out in the town, its cleanliness, and good order. The trifling amount received as fines and distraining fees shows to how small an extent recourse has been had to the penal provisions of the Act.

From V. JAGANNADHA ROW, Auditor of the Municipal Accounts, Chicacole, to W. F. GRAHAME, Esq., Vice-President of the Municipal Commission, Chicacole, dated Chicacole, 26th August 1874.

ABSTRACT.—Submitting report of the accounts of the Chicacole Municipality for the official year 1873-74.

From Surgeon D. GILLESPIE, in Medical charge of the Civil Station, Chicacole, to W. F. GRAHAME, Esq., Vice-President of the Municipal Commission, Chicacole, dated Chicacole, 1st April 1874.

ABSTRACT.—Forwarding extract from the annual medical report of the Civil Dispensary, Chicacole, for the official year 1873-74.

No. 58. ORDER THEREON, 5th December 1874, No. 2040.

With his letter above recorded, the President of the Ganjam Municipalities submits the reports of the Berhampore and Chicacole Municipalities for 1873-74.

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2.

BERHAMPORE.

RECEIPTS.	1873-74.		CHARGES.	1873-74.	
	Estimate.	Actuals.		Estimate.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward	5,000	4,917	Grant I.		
Assignment by Government	...	3	New Works—		
Rate on Houses, &c.	3,220	2,441	Communications	6,500	467
Tax on Arts, &c.	2,650	1,578	Sanitary and Miscellaneous		3,528
Tax on Vehicles	700	780	Repairs—		
Registration of Carts	500	498	Communications	1,000	750
Tolls	6,000	6,055	Sanitary and Miscellaneous		277
Fees	100	62	Other items	230	183
Fines	120	248	Grant II.—		
Endowments, &c.	840	1,069	Municipal Schools	...	350
Contribution from Local Funds	500	800	Results-grants	600	399
Miscellaneous	120	257	Other items	500	274
			Grant III.—		
			Hospital	2,250	2,195
			Vaccination	120	130
			Registration of Births and Deaths	240	192
			Conservancy	2,500	3,847
			Grant IV.—		
			Lighting	1,760	1,958
			Other Miscellaneous purposes	100	15
			Grant V.—		
			Office Establishment	1,950	2,026
			Miscellaneous	120	285
			Balance	880	1,832
Total	19,750	18,708	Total	19,750	18,708

3. The receipts for the year, exclusive of the opening balance, amounted to Rupees 13,791 against an estimate of Rupees 14,750, the falling off being due to short collections under "Rates on Houses" and "Tax on Arts, &c.," the uncollected balances being respectively 45.3 and 40.8 per cent. of the demand. It is observed that this is attributed in the case of the former to delay in the revision of assessment, and in the case of the latter to the dislike entertained by the lower classes to the payment of the tax. Steps must be taken, however, to prevent the recurrence of such large outstanding balances.

4. The expenditure amounted to Rupees 16,876 against an estimate of Rupees 18,870, the outlay on Public Works being Rupees 5,205, or Rupees 2,525 less than the estimate, the short expenditure being more than accounted for by the fact that out of an allotment of Rupees 5,000 for a market only Rupees 2,300 were spent. Of this, Rupees 2,200 went towards the purchase of a site which the Commissioners now propose to resell as unsuitable for a market-place being "too inaccessible, too small, not sufficiently central, and surrounded on all four

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sides by wall and the backyards of houses." The Government desire a special report showing the loss or profit to the Municipality by the transaction, together with an explanation of the circumstances which prevented the palpable defect now reported being discovered before the site had been purchased.

5. The Budget allotment for educational purposes was Rupees 1,100, of which only Rupees 1,023 were expended, as all the results-grants earned were not claimed within the year. The Government trust that the Commissioners will be able to report more favorably on the state of the Town School after it has been sometime longer under their management.

6. The return of persons treated at the Dispensary is satisfactory in so far as it shows an improvement over the previous year, but the attendance is still by no means large. The President should report what action has been taken with reference to the Zillah Surgeon's

In-patients	178
Out-patients	2,374
Total	2,552

report on the large amount of work performed at the dispensary wholly in the interests of Government, and for which he considers the institution fairly entitled to some allowance. In connexion with the question it should not be overlooked that the Municipality is not debited with any portion of the salary of the Zillah Surgeon in charge of the institution.

7. The report of the Auditor for the year has evidently been drawn up after an intention to calculate the cost of the institution, and the Government are glad to learn that his remarks are receiving the attention which they deserve.

8. CHICACOLE.

RECEIPTS.			CHARGES.		
1873-74.			1873-74.		
	Estimate.	Actuals.		Estimate.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward	160	16	Grant I.		
Rate on Houses, &c.	1,800	1,618	New Works—		
Tax on Vehicles	500	528	Communications...	1,317	753
Registration of Carts	250	243	Sanitary and Miscel- laneous.		505
Tolls	6,000	5,300	Repairs—		
Fines	50	23	Communications...	580	642
Endowments, &c.	820	1,008	Sanitary and Miscel- laneous.		109
Contribution from Local Funds	750		Other items	1,095	1,115
Miscellaneous	1,290	1,239	Grant II.—		
Advances recovered		256	Results-grants	700	286
			Other items	620	
			Grant III.—		
			Hospitals	2,444	1,719
			Vaccination	154	151
			Registration of Births and Deaths	185	180
			Conservancy	2,220	2,098
			Grant IV.—		
			Miscellaneous	245	290
			Grant V.—		
			Office	950	946
			Miscellaneous	250	616
			Balance	860	821
Total	11,620	10,231	Total	11,620	10,231

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9. Excluding the opening balance, the receipts of the year amounted to Rupees 10,215, or Rupees 1,245 below the estimate, the falling off being attributable to the Local Fund Board contribution to the Dispensary not having been paid within the year, and to the estimate under "Tolls" having been based on the high figure obtained by means of reckless bidding when the right of collection was farmed out for the previous year. The other items of receipt call for no remarks in detail, and Statement IV. shows a satisfactorily small uncollected balance.

10. The expenditure amounted to Rupees 9,410 against an estimate of Rupees 10,760. The most important new work was the construction of a drain, at a cost of Rupees 753, with reference to which the Government would remark that it is not very clear why the expenditure should be debited to "Communications" instead of to Sanitation, especially as it may be gathered from the report that the work is considered to be a portion of a "drainage system" now in progress.

11. The expenditure on education was only Rupees 286 out of an allotment of Rupees 1,320. No complete explanation of this can be gathered from the report, only four lines of which are devoted to this important object of the Act. The subject is dealt with more fully in the Auditor's report, and from it the Government learn that the estimates under this head were based on unsatisfactory data.

12. The report on the Dispensary shows a decrease of thirty-nine in the number of in-patients, of which no explanation is offered. There was, however, an increase of 456 in the attendance of out-patients.

13. The Vice-President's report makes no mention of the number of persons vaccinated during the year, but on turning again to the Auditor's report the Government learn that only 137 operations were performed at an outlay of Rupees 151. The cost is unusually high, but the Government are aware that greater difficulties in regard to the extension of the system are found in the Northern Districts than in most other parts of the Presidency.

14. It is observed with regret that it was not found possible to do anything towards the lighting of the town during the year under review.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Ed. J. Wright.

Recd. 1874 Apr.

Obbt. of 1874 ~~30~~ 30

FINANCIAL.

To
The PRESIDENT OF THE
MUNICIPAL COMMISSIONS.

to, to, to,
Ganyan

Dated December, 5th.

Recd. 24

G.O. 344 December 1874, No. 2040.

DECEMBER.

NOB. 57.53.

Perkins and Chicago Municipalities —
The amount received on the working of these Municipalities during 1873-74, received.

100

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