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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1491	Press
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Municipal—Report.

No. 225. Read the following letter, from G. D. LEMAN, Esq., President of the Municipal Commissions, Kistna District, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Masulipatam, 16th November 1875, No. 1617:—

I have the honor to forward the Vice-President's report on the working of the Municipality of Masulipatam in 1874-75.

2. The report is satisfactory.
3. The funds of the Municipality are laid out to the greatest benefit.
4. The conservancy, though not what it might be if the Board had unlimited funds at their disposal, is as good as it can be for the sum that can be spared and, to my mind, sufficient to keep the place healthy.
5. The great want now is more latrines, and when they are built, the power to make the people use them.
6. No doubt there is a vast growth of croton oil plant in the town and the people prefer to resort to the thickets and the swamp for the purposes of nature rather than to the latrines, but the town is healthy and the streets, roads, and lanes are generally clean. The town is the least evil-smelling native town I know. I think this love of cleanliness may be carried to too great a length; for instance, the Deputy Surgeon-General says the Hospital compound is untidy, and we are told it is because there are cows in it, and it ought not to be rented in future; but surely a few droppings about the place might be collected without the necessity of foregoing the rent.
7. The indebtedness of the Municipality is rather a serious matter, but I hope in this year to clear off the arrears.
8. The liabilities above assets are put down by the Auditor at Rs. 5,224; of these, Rs. 460 were due to the Hospital Contractor and could have been paid out of balance. It was an omission that they were not. The sum of Rs. 1,200 for Medicines supplied in 1874-75 should not appear as a debt. These medicines were indented for in anticipation of their necessity and were to be expended in 1875-76, and paid for out of the Budget allotment for that year. The rest, Rs. 3,564, is due to Government and is the amount of the debt of the Municipality. Had the collections not fallen short the assets would have been increased by Rs. 1,998-9-11 short collected House-tax, which would have reduced the debt to Rs. 1,566. The charge for Fresh water, Rs. 1,364 (the interest on the Government outlay in 1864), was never till the Government Order* of last year declared to be due till the next year had commenced. If deducted, this would bring the debt down to Rs. 202.
9. Government will therefore see that the estimates were carefully framed and that the deficit is one which the Board may confidently expect to make up in this year by some alterations in the Budget.
10. The accounts are, on the whole, well kept. The omissions noted by the Auditor have been taken notice of by the Vice-President.
11. With regard to the desire of the Board that I should ask the Government to contribute one-half the cost of the clearance of the good-water channel to Anderson's Bridge, I propose to address you in a separate communication.

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12. The Vice-President gives a long list of requirements, chief among which are those of his Hospital; and, no doubt, it is a most excellent institution on which to spend such money as can be spared, but I am not of opinion that its claims are pressing now.

13. The building is in excellent order, the floor has been asphalted, &c., since the Vice-President's report, and there is accommodation for thirty-four in-patients.

14. In regard to cesspools nothing has been done, and I propose to leave the matter alone. There are not so many dirty gutters nearly, as the Vice-President makes out. Where the water is cesspool water the parties are prosecuted, when it is merely the water used for household purposes, if there is any smell, McDougall's disinfecting powder is put in the gutters to remove it.

From H. D. COOK, Esq., M.B., Vice-President of the Municipal Commission, Masulipatam, to H. NEWMAN, Esq., President of the Municipal Commission, Masulipatam, dated Masulipatam, 4th September 1875, No. 73.

With reference to Section 34, Act III of 1871, I have the honor to forward herewith, for submission to Government, the annual report of Masulipatam Municipality for 1874-75, together with Statements I and II in details. The report of the Civil Surgeon on the health of the town, a report on the Civil Dispensary, and a report of the Auditor D. Venkataratnam Garu, Acting Head Accountant of the Collector's Office on accounts are also enclosed; also a statement showing the incidence of taxation as directed in G.O., dated 4th May 1872, No. 627.

2. The balance at the credit of the Municipality at the beginning of the year was

	RS.	A.	P.
Assignments by Government ...	103	12	10
Rates and Taxes, &c. ...	19,564	13	7
Fees in Schools ...	92	0	0
Endowments, &c. ...	432	15	6
Contribution from Local Funds ...	1,000	0	0
Miscellaneous ...	700	5	4
Total...	21,948	15	3

Rupees 126-11-9. The receipts, both arrears and current from all sources (as shown in the margin), amounted to Rupees 21,948-15-3 available for expenditure during the year under report.

3. *Assignments and Allotment.*—Under this head Rupees 108-12-10 were received from the Collector as surplus Pound Fund against the Budget allotment of Rupees 200.

4. *RATES AND TAXES. House-tax.*—The House-tax demand for the year under report was Rupees 6,736-11-8, which with arrears of past years, amounted to Rupees 9,892-4-4; of this, Rupees 7,865-12-6 were collected and Rupees 27-13-11 were remitted for poverty, &c., on appeals, leaving a balance of Rupees 1,998-9-11 to be collected in the next year (1875-76); steps are being taken to collect these large arrears—about Rupees 700 have already been collected.

5. *Profession-tax.*—There is no demand under Profession-tax for 1874-75, but out of the arrears of Rupees 1,568, Rupees 778 were collected in the year under review, leaving a balance of Rupees 790 as irrecoverable. Every effort has been made to collect this large sum, but the Commissioners were unable to do so as many of the persons assessed have left the town for good, while others are bankrupt or dead; but in every case the money is irrecoverable. The Commissioners have struck off this outstanding arrears as irrecoverable.

6. *Carriage-tax.*—The receipts under Carriage-tax, of which details appear in the margin, were estimated at Rupees 1,000. The actual collection under this head during the year was

	No.	RS.	A.	P.
Two-wheeled carriages drawn by two horses ...	4	36	0	0
Do. drawn by two ponies or one horse ...	17	76	8	0
Two-wheeled carriages on springs ...	53	159	0	0
Horses above 15 hands ...	20	90	0	0
Ponies under 15 hands ...	63	93	0	0
Do. 11 hands ...	9	4	8	0
Balloons ...	1,013	506	8	0
Donkeys ...	522	130	8	0
Dogs ...	28	7	0	0
Total...		1,103	0	0

Rupees 1,103.

7. 318 carts were registered during the year under notice, against 291 in the previous year (1873-74). The amount realised under this head was Rupees 636 against the Budget grant of Rupees 600, which requires no special remarks.

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8. The Tolls were leased out for twelve months at Rupees 7,830, against Rupees 8,225 in the previous year. This decrease is due to the fact that the old contractor was said to have sustained loss in 1873-74 and therefore the bid this year was less. The actual collection under this head was Rupees 7,500, leaving Rupees 330 to be collected in the next year, which was done soon after the year was closed.

9. *Fees under different Sections of the Act.*—Rupees 1,400 were the estimate of receipts under Sections 106, 123, 125, 130, 131, 136, Bye-laws and Schedule A, (Distraint fees).

	RS.	A.	P.
Fees for offensive trades ...	584	0	0
Cart stands ...	670	0	0
Harsh Music ...	41	8	0
Pandals ...	72	8	0
Distraint fees ...	108	12	0
Total...	1,476	12	0

The actual collections from these heads were Rupees 1,476-12-0 as noted in the margin.

10. *Fines.*—The estimate grant was Rupees 400, and the actual collection was Rupees 205-5-1. The decrease is owing to the small number of prosecutions instituted against defaulters.

11. *Fees in Schools and Training Institutions.*—The total amount of fees collected during the year from the two Municipal Schools in Machavaram and the Fort was Rupees 92, against Rupees 35-5-0 in the previous year. The amount of fee was two Annas from the higher and one Anna from the lower classes.

12. *Endowments.*—The estimated receipts of "Hospitals and Dispensaries" were Rs. 2,100, of which Rupees 1,482-15-6 were actually collected, leaving a balance of Rupees 617-0-6 to be still collected—a large portion of this item being arrears of subscriptions due by Zemindars who promised to pay punctually to this institution, but have failed to do so. The Commissioners propose to write to the Collector and President to request the Zemindars to pay the subscriptions due. The Commissioners therefore hope that they will be able to collect the arrears at an early date.

	RS.	A.	P.
1. Recovery of Compensation paid for lands originally taken for town drainage but subsequently given up ...	372	14	0
2. Sale of lands for the use of private parties ...	59	12	6
3. Contribution from private parties for constructing conduits ...	175	0	0
4. Sale proceeds of decayed avenue trees ...	43	5	0
5. Sanitary items ...	49	5	10
Total...	700	5	4

13. *Miscellaneous Receipts.*—As particularized in the margin. The actual collection under this source is Rupees 700-5-4, against the Budget allotment of Rupees 1,100. This decrease requires no special comment.

14. *Expenditure.*—The total expenditure under different heads was Rupees 21,544-9-2 as shown below:—

	RS.	A.	P.
Grant I. ...	6,221	1	10
Do. II. ...	1,667	1	4
Do. III. ...	8,596	12	6
Do. IV. ...	2,931	13	8
Do. V. ...	2,027	14	3
Advances recoverable ...	30	0	0
Refunds ...	69	13	7
Total ...	21,544	9	2

GRANT I.—Comprises the following:—

(a.)—*New Works.*—

	RS.	A.	P.
1. Communications ...	3,185	8	5
2. Sanitary and Miscellaneous ...			

15. *Sanitary and Miscellaneous.*—Under this head Rupees 3,185-8-5 were spent on New Works. The Commissioners have spent Rupees 286-13-0 to complete Aravagudem and Javarapeta brick latrines, work which was commenced in the previous year.

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140 yards of earthen-pipe conduit, constructed at a cost of Rupees 176-7-8. Rupees 2,685-3-9 were spent on the new Fish Market under construction, and Rupees 37 in painting Signboards in the town, which were effaced by being exposed to sun and rain.

16. Repairs—		RS.	A.	P.
1. Communications ...	...	1,084	2	0
2. Sanitary and Miscellaneous ...	...	376	4	9
3. Establishment ...	...	1,556	0	0
4. Tools and Plant and Contingencies ...	...	19	2	8
Total ...		3,035	9	5

Under this head of Communications Rupees 1,084-2-0 have been spent on the reconstruction of Sadak's and Javarupeta roads, also upon the upkeep of Desayipeta and all other roads in the town. Rupees 299-12-0 were spent in repairing the town conduits, and Rupees 76-8-9 on the improvements of the Civil Dispensary. The other items under this head require no explanation.

17. GRANT II—*Education*.—Under this head Rupees 1,667-1-4 were spent on the following sub-heads:—

	RS.	A.	P.
2. Municipal Schools ...	674	5	0
Salary Grants ...	578	4	4
Results Grants ...	364	8	0
Contribution to Local Fund Inspectorate ...	50	0	0
Total ...	1,667	1	4

There are two Municipal Schools maintained solely by the Commissioners at a cost of Rupees 674-5-0, and they are glad to learn that the Deputy Inspector has made a good report of them. The other items under this grant require no special remarks.

18. GRANT III— <i>Sanitation and Medical Services</i> —Includes the marginally noted items.		RS.	A.	P.
Hospitals and Dispensaries ...	...	8,655	9	3
Vaccination ...	...	237	8	0
Registration of Births and Deaths ...	...	171	10	9
Conservancy ...	...	4,532	0	6
Total ...		8,596	19	6

Hospitals and Dispensaries.—The dieting charges of patients were given on contract. The increase of Hospital expenses against last year by Rupees 329-2-6 is owing to the great increase of in-patients as will be seen by the Zillah Surgeon's report.

Rupees 237-8-0 were spent on Vaccination. The Commissioners are still keeping up the system of paying a small sum to the parents of the children who are vaccinated, two Annas being paid in addition if they permit lymph to be taken from the arm.

Registration of Births and Deaths.—This requires no explanation.

Conservancy.—Rupees 4,532-0-6 were spent on Conservancy during the year under report. There were eleven carts and twenty-six scavengers and six latrine-toties in the Commissioners' service. Of the eleven, one was solely employed in carting sand to fill up hollow places in the town which cause an accumulation of rain water, the rest in removing the street sweepings to the swamp. These carts in their return, however, also bring sand from the swamp which is used in filling up the low places above referred to. The town is overgrown with croton plants and prickly-pear hedges, where the people resort for the purposes of nature which is a very great nuisance, and it is beyond the Commissioners' power to clear the town of this noxious vegetation owing to the poor financial state of this Municipality.

The Government in their Order, No. 1064, dated 30th July 1869, sanctioned a gang of thirty-six convicts for cutting prickly-pear and noxious plants. This, however, was stopped owing to the

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Superintendent of the Jail not being able to spare so many convicts, and a smaller number than a gang of thirty-six are not permitted to do outdoor labor without a special guard. The Zillah Surgeon has reported generally on the conservancy of the town, which is, no doubt, far from satisfactory.

19. GRANT IV.—Consists of the marginally noted items. Under the head of "Contingencies" in lighting Rupees 1,005-2-8 were spent against the Budget grant of Rupees 600; this is due to the fact that cocoanut-oil has been used in the town lamps instead of common lamp-oil, which is a great improvement. The Commissioners soon hope to burn kerosene lamps, which will be a still greater improvement.		RS.	A.	P.
1. Lighting ...	...	1,137	13	8
2. Amusements ...	...	149	0	0
3. Cost of Good-water supply ...	...	1,257	0	0
4. Firing Gun ...	...	234	12	0
5. Destruction of stray Dogs, ...	...	100	0	0
6. Process fees for prosecutions, &c. ...	...	2	4	0
Total ...		2,981	13	8

Cost of Good-water Supply.—Under this head Rupees 521 were spent in pumping Kistna water into the town conduits during the hot months of the year. Rupees 664 were paid to the Department of Public Works towards the annual charge of Rupees 1,364 due to Government for 1873-74. There still, therefore, remains the balance of Rupees 1,364 for 1873-74 to be paid to Government, (i.e., Rupees 700) and Rupees 1,364 for 1874-75. These amounts will be paid as soon as funds are available.

20. GRANT V—Requires no comment.

21. I beg to draw your attention to the facts that the Commissioners have requested me to ask that you will be good enough to address Government on the following point. In the previous year the Commissioners spent Rupees 775 on the repairs of the good-water channel from Akumuru lock to Colonel Anderson's Bridge. This channel does not only supply good-water to the town, but also supplies water for the cultivation of fields by means of two sluices on either side. I therefore request you will be so good as to ask Government to refund a moiety (Rupees 387-8-0) of the expenses incurred. For the reasons above stated and considering the heavy annual payment of Rupees 1,364 to Government for good-water supply, the Commissioners are of opinion that they are entitled to a moiety of the expenses.

22. In conclusion, I may remark that since I have been Vice-President of this Municipality I have been most ably assisted by the present Manager Meer Azimalli Saheb, who does now the work of Manager and Supervisor. He is a willing, hard working, public servant and displays great zeal in advancing the interests of the Municipality. His pay of Rupees 60 per mensem is totally inadequate for the work he does, but from want of funds it cannot be at present raised.

From DEVARAKONDA VENKATARATNAM, Auditor of the Municipal Accounts, to H. D. COOK, Esq., M.B., Vice-President of the Municipal Commission, Masulipatam, dated Masulipatam, 17th August 1875.

I beg most respectfully to submit my report on the audit of the Municipal Accounts for the official year 1874-75.

2. The year opened with a cash balance of Rupees 126-11-9, and the receipts during the year amounted to Rupees 21,948-15-3, as shown in the margin, against the Budget Estimate of Rupees 23,300, and fall short of the preceding year's collections by Rupees 4,420-4-9. This may be attributed to the abolition of the Profession-tax in the year under report.		RS.	A.	P.
Assignments, &c., by Government ...	...	103	12	10
Rates and Taxes, &c. ...	...	19,564	13	7
Fees in Schools ...	...	92	0	0
Endowments, &c. ...	...	483	15	6
Contributions from Local Funds ...	...	1,000	0	0
Miscellaneous ...	...	709	5	4
Total ...		21,948	15	3

3. *Assignments by Government*.—Out of the amount of Rupees 200 estimated under this head, Rupees 108-12-10 have been received, being the surplus Pound Fund within the bounds of the Municipality.

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4. **RATES AND TAXES.—House-tax.***—The amount budgeted under this head is Rupees 9,000, but the collections during the year, both arrears and current, amounted to only Rupees 7,865-12-6, leaving a balance of Rupees 1,998-9-11 outstanding at the end of the year.

	Demand.	COLLECTION.			BALANCE.	
		Current.	Arrears.	Remitted on Appeal.	Current.	Arrears.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
* 1874-75	6,736 11 8	4,872 12 8	2,992 15 10	27 13 11	1,836 1 1	162 8 10
Arrears	3,155 8 8					

5. **Tax on Arts, &c.**—There was no demand under this head, the tax having been abolished.

† Rupees 1,568.

Out of the arrears† due, Rupees 778 have been collected against Rupees 500 estimated in the Budget. The balance of the arrears due has to

be written off the accounts, as it appears to be irrecoverable owing to the insolvency or absence of the parties concerned.

6. **Tax on Vehicles.**—The receipts under this head amounted to Rupees 1,103 against the Budget Estimate of Rupees 1,000. The number of carriages, &c., registered during the year and the fees realized thereon are detailed below :—

	No.	Amount.
		RS. A. P.
Four-wheeled carriages drawn by two horses	4	36 0 0
Do. do. drawn by two ponies or one horse.	17	76 8 0
Two-wheeled carriages on springs	53	159 0 0
Horses above 13 hands	20	90 0 0
Ponies under 13 hands	62	93 0 0
Ponies under 11 hands	9	4 8 0
Bullocks	1,013	506 8 0
Donkeys	522	130 8 0
Dogs	28	7 0 0
Total...	1,103	0 0

7. **Registration of Carts.**—The number of carts registered in the course of the year is 318, and the collections amounted to Rupees 636 against the estimated sum of Rupees 600.

8. **Tolls.**—The sum estimated under this head is Rupees 7,000, but the tolls were rented out for Rupees 7,830, of which Rupees 7,500 were collected during the year, and the small balance, Rupees 330, was recovered just after the close of the year.

9. **Fees.**—The several kinds of fees levied in the Municipality during the year amount to Rupees 1,476-12-0, against the Budget Estimate of Rupees 1,400, and are thus classified :—

	RS. A. P.
Fees on offensive trades	584 0 0
Do. Cart stands	670 0 0
Do. Harsh music	41 8 0
Do. Pandals	72 8 0
Do. Distraints	108 12 0
Total...	1,476 12 0

10. **Magisterial Fines.**—Fines realized from Municipal prosecutions amount to Rupees 205-5-1, against the estimate of Rupees 400 as shown in the Budget.

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11. **Fees in Schools, &c.**—The collection of fees at a small rate of one and two Annas in the two Municipal Schools at Machavaram and the Fort, amounted to Rupees 92 in the year.

12. **Endowments.**—A large sum of Rupees 1,100 was budgeted under this head, but only Rupees 482-15-6, comprising the following items, have been collected :—

	RS. A. P.
Subscriptions from Zemindars	200 0 0
Do., &c., collected by Zillah Surgeon	227 15 6
Amount drawn from the Savings Bank being the Capital Account of the Dispensary	55 0 0
Total...	482 15 6

The only endowments in charge of the Municipality is the Civil Dispensary.

13.—**Contributions, &c.**—A contribution of Rupees 1,000 from the Local Funds on account of the Civil Dispensary has been received as usual. The Local Fund Board, Masulipatam Circle, have promised to defray hereafter half of the expenses of the Dispensary charges.

14. **Miscellaneous.**—Rupees 700-5-4 have been collected under this head against the Budget Estimate of Rupees 1,100, and comprize the details particularized below :—

	RS. A. P.
1. Recovery of compensation paid for lands originally taken up for town drainage but subsequently given up	372 14 0
2. Sale of lands for the use of private parties	59 12 6
3. Contribution from private parties for constructing conduits	175 0 0
4. Sale proceeds of decayed avenue trees	43 5 0
5. Sundry items	49 5 10
Total...	700 5 4

15. **Charges.**—In reviewing the expenditure of the year, I beg to submit that Rupees 21,544-9-2 have been spent and the appropriation stands thus distributed :—

	RS. A. P.
Grant I	6,221 1 10
" II	1,667 1 4
" III	8,596 12 6
" IV	2,931 13 8
" V	2,027 14 3
Advances recoverable	30 0 0
Refunds of other than current taxes	69 13 7
Total...	21,544 9 2

16. **GRANT I.—Public Works.**—The expenditure under this head had to be classified as follows :—

	RS. A. P.
New Works	3,185 8 5
Repairs	1,460 6 9
Establishment and Contingencies	1,575 2 8
Total...	6,221 1 10

The only item of expenditure of any importance under New Works is the construction of a Fish and Meat Market. The charges incurred during the year amounted to Rupees 2,685-3-9 against the Budget allotment of Rupees 2,300, whereby exceeding the estimate by Rs. 385-3-9. This excess might be met by the savings under the head Repairs, &c. Some new latrines have

been constructed in the course of the year with an outlay of Rupees 286-13-0, against the Budget grant of Rupees 500. Rupees 176-7-8 were appropriated in the construction of conduits, against Rupees 500 originally budgeted. A small sum of Rupees 37 has also been spent in putting up Signboards at different places in the town. No new roads have been taken up for want of funds, although a small provision of Rupees 200 was made in the Budget. To say something of repairs, a sum of Rupees 1,084-2-0 was expended in repairing different roads in the town, against Rupees 2,900 estimated for this item. Some improvements and repairs, at a cost of Rupees 76-8-9, were made to the Dispensary building. A road establishment, consisting of a Supervisor at Rupees 60 and a Maistry at Rupees 15 per mensem, was also maintained. Twelve salaried mile coolies, costing Rupees 648 in the year, were employed to keep roads in good order, rendering small repairs whenever necessary. Other charges under this grant call for no special mention.

17. GRANT II.—*Education*.—Two Schools, one at Machavaram and the other in the Fort, are maintained entirely out of the Municipal Funds as usual. Their cost, during the year under report, amounted to Rupees 674-5-0. Rupees 578-4-4 were paid as Salary grants to the Hindoo Branch School and the Pariah Boys' Schools. Payment of grants on the Result system to certain Prial schools, &c., in the town amounted to Rupees 364-8-0. A sum of Rupees 50 was also contributed to Local Funds for Educational Inspectorate.

18. GRANT III.—*Sanitation and Medical Services*.—The particulars of the charges under this head are as noted below:—

	RS.	A.	P.
Hospitals	3,655	9	3
Vaccination	237	8	0
Registration of Births and Deaths	171	10	9
Conservancy Charges	4,582	0	6
Total	8,596	12	6

19. GRANT IV.—*Miscellaneous*.—The only item that I purpose to notice under this head is the cost of good-water supply. Rupees 521 were expended in order to pump out Kistna water into channels for the two supply during the hot weather of the year. Only Rupees 664 were paid to the Public Works Department towards the fixed charges of Rupees 1,364 due for 1873-74. The balance of that sum and a similar sum for 1874-75 have yet to be paid as soon as funds are available.

20. GRANT V.—*Supervision and Management*.—The items of expenditure under this head call for no special comment.

21. *Assets and Liabilities*.—The cash balance in hand at the end of the official year amounted to Rupees 481-1-10, besides Rupees 36-14-0 in the Savings Bank Book as the Capital Account of the Civil Dispensary; but the chief liabilities of the Municipality at the close of the year under report are exhibited below:—

	RS.
Balance of the amount due to Government on account of the Medicines supplied to the Dispensary during 1873-74	1,500
Probable value of the Medicines supplied for do. during 1874-75 for which no bill has yet been furnished	1,200
Balance of the amount payable to the Public Works Department on account of the Kistna water-supply in 1873-74	700
Amount due for do. in 1874-75	1,364
Amount due to the Dispensary Contractor on account of the articles supplied	460
Total	5,224

22. *General State of Accounts*.—The accounts are on the whole correct and satisfactory. Various Registers and Receipt Books are properly arranged and kept; but the House-tax Registers call for certain remarks. The tax collected during 1874-75, both arrears and current, have been posted, in some instances, in the Registers of 1873-74 in the same column in which the collections of 1873-74 had hitherto been entered. This renders it somewhat difficult to ascertain readily the total collections of 1873-74 and that of 1874-75, or whether it is on account of the arrears or the current. I beg to suggest that the postings in the House-tax Registers of the collections during 1874-75 may be scrutinized once more, so that the balances, due by the end of March 1875, may be correctly brought forward. Certain excess collections, amounting probably to some hundreds of rupees, realized in 1873-74 according to old Registers, were not brought down into the revised Registers, on the ground that the house-owners could not be identified. It is desirable that all such items may be embodied in a separate Register with a view to allow corresponding abatement, if possible, in making future collections. I have examined the details of chitta of some days, with the counterparts of receipts granted to parties. It is neatly and correctly written up, though the information in it somewhat meagre. In the course of examination I found that the amount of House-tax, received on the 3rd August 1874, from No. 146, and as credited in the Chitta and the House-tax Register is Rupees 0-10-7, while the figure in the receipt given to the party shows only Rupees 0-10-4; and no receipt appears to have been granted to the Toll Contractor for the money, Rupees 100, paid by him on the 3rd August 1874 towards the toll kist. As regards charges, all the items of expenditure are properly supported with vouchers, except those detailed below:—

	RS.	A.	P.
1. Amount remitted to the Advocate-General on the 16th July 1874, on account of fee for certain legal opinion	62	8	0
2. Amount remitted in July 1874 to the Officer in charge of 7th Range, being the charge for pumping out Kistna water into the town conduits and throwing bunds at different places	160	8	0
3. Amount paid to the same Officer on 11th November 1874, being the charges incurred in cutting prickly-pear	12	8	0
4. Amount remitted to the said Officer on the 19th March 1875, being a portion of the annual sum, Rupees 1,364, due for 1873-74	300	0	0

Corrections in the vouchers, &c., bear no initials as a rule. I have found some vouchers to contain certain clerical mistakes and omissions of dates, acquittances, &c. In some cases payment of salaries have been made on simple receipts instead of regular bills. Vouchers are only being marked as "paid" at present; but I beg to suggest that the date of payment and the amount paid may also be noted thereon under the initials of some responsible officer, so that the figures may tally with the entries made in the chitta. It is also desirable to maintain a list of all vouchers containing the information as to the date of payment, name of the party, nature of charge, and amount paid, so that its total may correspond with that of Statement No. II, month by month. This list proves useful for future references in case of any original vouchers not forthcoming, as is not unfrequently the case.

I find that certain sums have been received and expended without ever being shown in the accounts; for instance, Rupees 55 were drawn from the Capital Account (Savings Bank) of the Dispensary and expended on certain improvements made to that institution, but the money was never brought to the Credit and Debit sides of the Municipal Accounts. As the Dispensary was made over to the Municipality, its receipts and charges, as they occur, should be exhibited in the accounts of the Municipality, although a separate account might be maintained for any special reference.

I have pointed out all these to the Manager and the Accountant. There being some errors in the Municipal accounts in classifying the items under various heads of receipt and

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expenditure, I beg to submit herewith revised Statements Nos. I and II for the official year 1874-75. I am of opinion that the work in the office is too much for one Accountant.

Annual Report of the Civil Dispensary at Masulipatam for the year 1874-75.

Masulipatam is the principal town and seaport of the Kistna District, and was formerly a large Military station. It stands in longitude $81^{\circ}14'$ and latitude $16^{\circ}10'$ about three miles distant from the sea, being separated from the beach by a large plain which is converted into a swamp in the rainy season on account of the level being so low, in fact in the rainy season many parts of the Cantonment and Town are covered with water for weeks together owing to the low level of the ground, an effective drainage system being impossible.

Population.—The population of Masulipatam which includes Cantonment, Town, and Fort is 36,188.

Cantonment.—The Cantonment (or rather what was the Cantonment) is on a sandy ridge to the east of the town and is inhabited by the European population, being separated from the sea by the plain or swamp before mentioned. Since the removal of the Native Regiment after the great Cyclone of 1864, many of the houses are unoccupied and are tumbling down, the old Regimental Hospital and Lines have disappeared.

Roads.—There are three parallel roads in the Cantonment leading to the town, two of which are in fair repair; but there is great room for improvement in a portion of the third, which is very rough for riding or driving.

Town.—This is to the west of the Cantonment and is inhabited solely by the native population, and covers an area of about 2,851 acres. The houses are for the most part built of brick with tiled roofs, those of the poorer classes are of mud roofed with palmyrah leaves.

Streets.—The principal streets of the town are wide. They are kept in order by the Municipality; but there are innumerable back lanes composed of earth and sand in the dry season, but during the rains they are one mass of mud.

The croton plant grows abundantly in close vicinity of these lanes wherever there may happen to be a vacant space of ground, to these places the native population principally resort for the purposes of nature; the privies, as far as my observation goes, being little used by them, although there are several open ones in the town, which are well looked after by the Municipality. The dry earth system is used in them.

Water Supply.—There is a large square in the centre of the town, in the middle of which stands a large reservoir for water, supplied from the Kistna river by a channel which runs from the canal between Bezvada and Masulipatam. From this reservoir water is conducted by earthen-ware conduits to other small reservoirs which are in different parts of the town.

Drainage.—No drainage whatever is carried on, it being, as said before, impossible owing to the low level of the ground. The soiled water, &c., from the native houses exudes by means of little channels into the roads where it lies till dried by the sun, with the exception of this the conservancy of the town is excellent, no rubbish or human or animal ordure is to be seen lying on the streets. It is much to be regretted that no plan can be devised for the prevention of soiled water, &c., running into the streets. Dr. vanSomeren proposed the following plan, but which could never be brought into force by the Municipality owing to the expense that it would entail. He proposed that at each house a square building of masonry should be erected; and in this enclosure a tarred bucket should be placed, into which the soiled water, &c., from the houses should flow, the soiled water could then be removed every day by the Municipality.

Fort.—The Fort is about two miles to the south of the town and about two miles from the sea beach, being separated from the latter by a swamp. There is a canal from the sea which passes the Fort and joins the Main Canal to Bezvada, by this canal the boats go out to the steamers and ships that may be in the roads. Steamers call about once a week or so; very few ships of any importance call. The streets in the Fort are much the same as those of the town, but I have rarely visited it.

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II. Civil Dispensary. Date of Establishment.—There are no records to show the exact date of the establishment of this institution, but on inquiring from the Deputy Collector, he informs me that he has had transactions on account of payment, &c., as far back as 1842 when it was called the Civil Hospital.

By whom originated.—Under this head there are also no records to show, the Deputy Collector says "I am afraid that what records there were must have been destroyed by the Cyclone."

How supported.—This institution is supported—

1. By the Municipality.
2. By a contribution of 1,000 Rupees from the Local Fund Board every year.
3. By sale of medicines.

The funds of the Municipality, even with the contribution of the Local Fund Board, are not sufficient to meet all the expenses of this institution, this is owing to the gradual increase of in-patients. To meet this the President of the Municipality requested the President of the Local Fund Board to give a higher contribution, and this point is now under discussion, it being contended by the latter Board that unless the Hospital gives aid to a large number of the people out of the town of Masulipatam, a further contribution cannot be given. I was requested to report on this subject, and I find that nearly as many people come from villages to be treated in the hospital as townspeople and have accordingly represented the same to the President of the Local Fund Board and the point was settled in last Local Fund Meeting, when it was decided that the Local Fund Board should meet half the expenses of the Civil Dispensary, as statistics showed that during the last eleven months 77 townspeople and 66 villagers were admitted as in-patients.

Total Admissions, Average Daily Sick and Deaths since the year.—Vide list attached.

Number of Admissions and Discharges during the year 1874-75 as compared with the year 1873-74.

Particulars.	1873-74.				1874-75.			
	Admitted.	Discharged.	Died.	Average daily sick.	Admitted.	Discharged.	Died.	Average daily sick.
Europeans { In-patients ...	1	...	1	$\frac{1}{3}$	5	4	...	$5\frac{1}{2}$
East Indians { Out-patients ...	68	67	1	3	84	84	...	$2\frac{1}{2}$
Natives ... { In-patients ...	88	78	9	10	153	140	9	$9\frac{1}{2}$
... { Out-patients ...	4,026	3,986	...	$46\frac{3}{4}$	6,772	6,732	...	$98\frac{1}{2}$

MASULIPATAM,
1st April 1875.

(Signed) H. D. COOK, M.B., Surgeon,
Zillah Surgeon.

Site of Hospital, &c., with remarks on the Branch Dispensary.

The site of Hospital is admirably suited for in-patients, being on a rather elevated piece of ground about one mile to the south-east of the town, and about three miles from the sea, having only the swamp before alluded to intervening, it thus gets the full benefit of the sea breeze. But it is exactly the reverse for out-patients, and the following remarks of Dr. Cornish thoroughly expresses my opinion on the subject:—

"The Dispensary building should undoubtedly occupy a central position within the town, so as to be ready of access by day and night. My advice to the Municipality is to establish the

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Dispensary within the town whenever the funds at their disposal will permit. The attendance of out-patients in proportion to the population of the town is singularly scanty, and I attribute this in a measure to the inconvenient position of the dispensary. The building is kept clean and the comfort of the in-patients is studied. No women were under treatment."

Branch Dispensary.—On the strength of these remarks the Municipality instituted the present Branch Dispensary, the position of which is admirably suited for the purpose being in the centre of the town, but the accommodation is miserably defective, consisting only of a small room in the Municipal Office, barely large enough for one (certainly not two) people to sit in with any comfort, in fact the subordinate gives out the medicines in a side verandah of the building.

I spoke to the President of the Municipality about this, and pointed out the expediency of having a large separate room in the centre of the town as a Branch Dispensary and where the Medical Officer might spend a great deal of his time (which in the present Branch Dispensary he could not possibly do); but he gave no hopes of such a thing being done as the funds of the Municipality were at present so low.

As it stands the Medical Officer only visits this institution and prescribes for the patients who happen to be there at the time (*i.e.*, 8 A.M.); in any case of importance, however, the subordinate always sends the same to the Civil Dispensary, where the Medical Officer is for a considerable time every morning.

Condition of the Building.—The building is in good repair with the exception of the chunam floor which is broken up here and there, giving to the building a most dilapidated look. I regret to state that there are no funds at present to repair it, when they are forthcoming it is to be floored with asphalt or brick. The building is, however, perfectly strong and well built.

Compound.—The compound is always in a very untidy state, but this cannot be avoided as it is rented to a milkman for grazing his cattle. The Deputy Surgeon-General remarked the state of the compound on his late inspection, and he suggested that it should not be rented out; but this cannot be done this year as the Municipality have received an advance from the man, but I will endeavor next year to have the suggestion of the Deputy Surgeon-General carried out.

Water Supply.—Water is obtained from a reservoir a short distance from the hospital. It is Kistna, and good water for the purpose of ablution is obtained from a well in the compound.

Privies.—There is one privy for this building with two partitions (for male and female) and is seventy yards to the east of the hospital. It was a simple square building 11' x 11' with a chunam floor and tarred walls; the dry earth system was supposed to be carried out, but since I have had charge of the hospital it is never used, the patients always resorting to a large plain directly behind the hospital, those who cannot walk, of course, use the bedpan. Dr. vanSomeren on his inspection pointed out to me that the chunam floor should be tarred and a reservoir of earth constantly kept in the building even though not much used, which is accordingly done. I have also had a trench made in the privy, with an inclined channel in front (gutter-shaped.)

The trench is half filled with dry earth. When the patients resort to this, the urine runs out of the channel into a tarred chatty outside of the building, and the faeces immediately removed by the toty. There is no place for ablution in this privy.

Cook-room.—The Cook-room is 24 yards to the east of the Hospital and is kept clean.

Management of Hospital.—The Civil Dispensary is under the management of the Municipality except in purely medical matters which are entrusted entirely to the Medical Officer. The Medical Officer attends at the Civil Dispensary every morning from 8 to 10, but often longer as at 7 A.M. He generally lectures to the subordinates on different subjects, which is beneficial to both parties; he then sees each out-patient and prescribes for them. As each patient comes to the hospital they receive a numbered ticket, so that those who come first may be served first, in this way there can be no distinction between caste or creed, rich or poor. The in-patients are then attended to and prescribed for, &c.

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Police Hospital.—This is a pucca-built building 59 ft. long by 38 broad, standing on a basement of one foot and has ridge ventilation. It is a few yards to the east of the Civil Dispensary building.

Before the Police Force was established, this building was used as a part of the Civil Dispensary, but on the establishment of the Police it was given over as a Police Hospital and has been such ever since.

Since writing the fair copy of my report on the Civil Dispensary, I have been informed that both the Civil Dispensary and Police Hospital were formerly private European residences, the Nawab of Masulipatam then purchased the building, afterwards the Government, aided by private subscriptions, purchased them for a Civil Hospital; but there are no records to show the date of this, all being lost in the great Cyclone of 1864.

The proposed amalgamation of Police Hospital with the Civil Dispensary will, in my opinion, be of great advantage. The former is rarely full, thus leaving accommodation which might be most probably used for the wants of the Civil Dispensary. I beg to suggest that when this takes place the building should be set apart for a Lying-in Hospital.

Proposal for a Lying-in Hospital.—There is no such institution in this town, and if established it would, I am sure, be appreciated by the people, especially when the native midwives whom I partly educated, &c., and have since gone to Madras for further instruction, return to their native town for practice. I will suggest this to the Municipality in due time.

Observations on the Climate and Seasons of the past year. Condition of Public Health, &c.—The climate during the past year has been as usual. During the first quarter the average temperature was 89.5, and the rain-fall 2.79 inches. In the second quarter the average temperature was 85.0, and the rain-fall 6.42 inches. In the third quarter the average temperature was 79.1, and the rain-fall 5.95 inches. In the fourth quarter the average temperature was 79.8, and the rain-fall 0.88 inches.

The highest maximum in the shade was 111.6 in May, and lowest minimum 56.6 in December. The South-east monsoon commenced on the 1st of June with some gales of wind and little rain. The North-east commenced on the 20th of October, accompanied by much lightning and thunder, and unusually heavy rains, which flooded the low country to an alarming extent doing considerable damage to the wet and dry crops.

On the 26th of October we experienced threatening cyclonic weather with strong north wind, rough sea, and heavy downpours of rain, but we were far away from the centre of the vortex which seemed to have originated in the north and travelled across the Bay. No damage was done to the station. The quantity of ozone was good on the average about 45 per cent.

The public health during the year was on the whole good. Fever was prevalent during the year (*i.e.*, in the months of November and December), owing, no doubt, to the flooded state of the country.

Epidemics.—No epidemic of any kind has taken place.

Principal Diseases prevalent during the year.—The principal diseases treated during the year were fever, rheumatism, chest and bowel-complaints. These were much increased during the cold season owing to the sudden changes of temperature we experienced.

Changes in or Addition to Hospital Building, &c., during the year.—At the suggestion of the late Dr. Blacklock the following buildings have been erected in the compound:—

Contagious Disease Ward.—This is a pucca-built building 86 yards to the south of the Civil Dispensary building. It is 28 x 21 feet having one door 6 x 4 feet and 4 windows 4 x 3 feet. Since this has been erected (in May 1874) no contagious disease has been treated in it, seeing this I thought it might be profitably used for other purposes, so I suggested to the Municipality that it might be used as a Mussulmani Hospital; they sanctioned a nurse of the same caste and six new

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cots, and since this has been established 35 Mussulmani women have been treated in this building; should any contagious disease come to hospital it would immediately be treated in a leaf hut erected for the purpose in the compound.

High Caste Ward.—This is a pucca-built building 25×15 feet having two rooms 12×12 feet and 12×8 feet; the front has one door 6×4 feet, two windows 4×3 feet, being used as the ward for the sick; the one behind having one door 6×4 feet, two windows 4×3 feet for the patient's family. It has a separate open privy a few yards to the rear.

Several Brahmins have been treated in this ward since its erection; but it has also been used for Mussulmani women, when the Contagious Disease Ward was full.

Dead-house.—18×18 feet having one door 6×4 feet and three windows 4×3 feet. There is no furniture supplied; a table formed of brick and chunam stands in the middle of the room having a groove or gutter all round for the reception of the blood, &c., which runs into a gutter on the floor and goes outside the building into a bucket placed for the purpose. The Deputy Surgeon-General recommended that the top of this table should be covered with tar, which has accordingly been done.

Vaccination.—I am happy to be able to report that in the town of Masulipatam vaccination is carried on in a most creditable manner by the Municipal Vaccinator C. Bramhayya. I can testify to this, for I have on different occasions accompanied him about the town and examined any child that may happen to be playing about, and in this way I have seen 300 cases of successful vaccination below the age of 16 years. The Vaccinator brings me weekly three or four subjects for examination. I have no idea to what extent vaccination is carried on in the district; but in the town of Masulipatam the work is very successful, and the Vaccinator C. Bramhayya takes great trouble to overcome the prejudices of the natives.

* Sudras.
Vallalels.
Parishis.
Chucklers.
Brahmins.
Barbers.
Mussulmans.

† Banyans
Tankdiggers.
Devanguins.

The castes per margin* have faith (are at any rate easily persuaded to take faith) in the operation, but the castes per margin† are still very much prejudiced against it.

The system of paying one Anna for each child is in force in this town which, no doubt,

is a great help towards the work and, in many cases, is the means for parents allowing their children to be operated upon.

General Remarks.—During the past year 6,921 cases, including Branch Dispensary, have been treated as out-patients, being an increase of 2,802 as compared with the last; and 168 cases have been treated as in-patients, being an increase of 70 as compared with the previous year. Of the former I have observed that a great number are wealthy people who, of course, come to the dispensary in the capacity of paupers, but really could well afford to pay not only for the medicines they receive gratis, but for the medical advice they receive at the same time. It would be a great advantage for this institution (which is so poor in funds), if these people were compelled to pay for the medicines they receive, but it would be difficult perhaps to know where to draw the line. Were I to ask them for a contribution then and there for the institution, they might conclude that the medical officer or subordinate appropriated the same for their own advantage, so the matter, I fear, must rest as it is. It is very much to be regretted that the funds for the dispensary are so very low. A great deal has, no doubt, been done during the last year or two such as the additions alluded to, &c., but much more requires to be done, the principal thing being the repair of the floor which is in such a dilapidated condition. The Superintending Engineer very kindly furnished me with an estimate for flooring the whole building with asphalt, and the cost will be Rupees 718.

A large sum no doubt; but it would be most profitably spent, and would avert the present most unsightly condition of the floor, making the wards pleasant for the patients, and sightly

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for visitors, which at present cannot be the case. I need hardly say the present condition of the floor is much against the sanitation of the institution.

I cannot conclude the report without expressing my satisfaction and thanks for the able manner in which the subordinates have assisted me during the past year. I refer to 1st Class Hospital Assistant Venkatswamy Naidu, and 2nd-Class Hospital Assistant Hoosman Khan; the latter is no way connected with the institution he being the Hospital Assistant attached to the Police Hospital a few yards from the building. But he is always to be found (after the light duties of a Police Hospital are over) working in the wards of the dispensary and assisting me and Venkatswamy Naidu in a very satisfactory manner. He is most anxious to better himself in his profession and therefore voluntarily helps in the arduous duties that Venkatswamy Naidu has to perform, in fact without him I would be compelled to apply for an additional Hospital Assistant.

Venkatswamy Naidu has been attached to this hospital for the last 17 years, and during this time he has gained the greatest confidence and respect among the native population of Masulipatam in high and low caste, rich and poor. I can testify to this, as in every native house I have been, and every native I have spoken to, speak of him in a most creditable manner. He has served under Medical Officers all of whom (with one exception who was only here for a very short time), have left on record their high opinion of this subordinate. He feels, however, that he is getting too old for the arduous duties he has to perform in his hospital and intends to retire at the close of the year, when I intend to report officially to the Surgeon-General concerning his past services.

(Signed) H. D. COOK, M.B., Surgeon,
Masulipatam,
1st April 1875. Zillah Surgeon.

Sanitary Return of the Town of Masulipatam for the year 1874-75.

The Population, according to the Municipal Returns of the Registers, amounts to 36,188, of which 17,268 are males and 18,920 females; the females exceeding the males by 1,652.

Out of the population the deaths that were registered during the year are as follow:—

Small-pox	2
Fever	124
Bowel-complaints	14
Suicide	1
Accident	6
Snake bite	1
All other causes	361
Total	509

2. It will be seen that no cases of cholera have occurred during the year, and only two cases of small-pox; but I fear more deaths than those registered have been owing to small-pox, for although the disease was not in any way epidemic still it was prevalent in some months of the year both in the town and district. But no cases of cholera have up to date occurred, there were 142 fatal cases in the district last year.

3. Vaccination is carried on by the Municipal Vaccinator in a very creditable manner to him, for I have on many occasions inspected children in different parts of the town, and a considerable average of those under nine or ten years have good marks of vaccination. Very few children of Banyan, Davangulu and Tankdiggers castes, however, have been vaccinated, their prejudices being so strong against the system.

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By the Returns, however, it must be noticed that the number of successful cases have been greatly less than last year, but this is accounted for by the miserable condition of Municipal Funds.

The following is the Return:—

	1873-74.	1874-75.
Successful cases	1,183	669
Unsuccessful cases	51	62
Results unknown	...	...
Revaccinated	2	1
Total ...	1,236	732

The Birth Register shows a decrease of ninety as compared with last year, which is as follows:—

	1873-74.	1874-75.
Males	454	419
Females	390	335
Total ...	844	754

4. *Conservancy.*—This is entirely entrusted to the Municipality. Considering what a large and straggling town this is the work is very fairly done. There are three pairs of latrines in which dry earth is used, but the people seldom resort to them as they find ample space among the quantities of croton plants that grow in every direction, the Municipal funds cannot permit of this plant being removed at present, so that until this is done one cannot say that conservancy is good. A staff of scavengers is employed and the conservancy carts traverse the town morning and evening and sweep the streets, which have not a clean appearance before this is done, owing to the habit of many throwing leaves (which have acted as plates) all over the streets. A great drawback to conservancy is the want of drainage in the town. From every house there is a channel from which the refuse water, &c., flows and lies upon the sandy streets till absorbed or dried by the sun. Many plans have been devised to obviate this and to drain the town, but none have ever been successful.

5. The Slaughtering place and Market are constantly visited by me, as well as a Pensioned Hospital Assistant who visits the latter place daily and the former occasionally; the former consists merely of a piece of ground appropriated for that purpose a little to the south of the town, the smell that arises from this spot is disgusting, and being within a few yards of many houses cannot be conducive to health. Here again from want of Municipal funds a slaughtering house cannot be built, but I have devised a plan of raising a platform on which all the animals are to be killed and the blood, &c., is to pass through drains into large chatties, the contents of which can afterwards be used as good manure. This is to be adopted shortly.

A new Market is nearly completed, which will be a great boon to the town.

MASULIPATAM,
25th August 1875.

(Signed) H. D. COOK, M.B., Surgeon,
Zillah Surgeon.

No. 226.

ORDER THEREON, 27th May 1876, No. 931.

The report on the working of the Masulipatam Municipality for the year 1874-75 is recorded with the following comparative statement of estimates and actuals for the year:—

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RECEIPTS.	Estimates.	Actuals.	CHARGES.	Estimates.	Actuals.
	1874-75.	1874-75.		1874-75.	1874-75.
	RS.	RS.		RS.	RS.
Balance brought forward.	1,200	127	GRANT I.		
Assignments by Government.	200	109	New Works—		
Rates on Houses	9,000	7,866	Sanitary and Miscella-		
Taxes on Arts	500	778	neous	3,392	3,186
Taxes on Vehicles	1,000	1,103	Repairs.		
Registration of Carts	600	636	Communications	2,800	1,034
Tolls	7,000	7,500	Sanitary and Miscella-		
Fees	1,400	1,477	neous	450	376
Fines	400	205	Establishment	1,670	1,556
Endowments, &c.	1,100	483	Tools and Plant	88	19
Contribution from Local			GRANT II.		
Funds	1,000	1,000	Municipal Schools	652	674
Miscellaneous	1,100	792	Salary Grants	624	578
			Results Grants	500	365
			Contribution to Local		
			Funds for Educational		
			Inspection	50	50
			Miscellaneous	4	...
			GRANT III.		
			Hospitals and Dispensaries.	3,600	3,656
			Vaccination	800	237
			Registration of Births and		
			Deaths	280	172
			Conservancy	4,720	4,532
			GRANT IV.		
			Lighting	840	1,138
			Markets	80	...
			Avenues, &c.	100	140
			Miscellaneous	2,030	1,654
			GRANT V.		
			Supervision and Manage-		
			ment	1,716	2,028
			Advances Recoverable	...	30
			Refunds	...	70
			Balances	604	531
Total ...	24,500	22,076	Total ...	24,500	22,076

(True Extract.)

To the President of the Municipal Commission, Kistna District.
 " the Board of Revenue.
 " the Revenue Department.
 " the Public Works Department.
 " the Surgeon-General, Indian Medical Department.
 " the Sanitary Commissioner.
 " the Director of Public Instruction.
 " the Accountant-General.
 " the President of the Local Fund Boards, Kistna District.
 Exd. T. O'Connor.

Chief Secretary.

Issued 21/6

Dec. 20. Jan/76

1849

22 June 1874

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MADRAS RECORD OFFICE