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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	2557	Press
B.P. No.		Mis.
Dated	2-11-1876	196 .

Not to be folded or roughly handled

MADRAS RECORD OFFICE

Municipal—Report.

No. 92. *Read the following letter from the President of the Municipal Commissions, Godavery District, to the Chief Secretary to Government, dated Rajahmundry, 19th July* 1876, *No.* 11 :—

I have the honor to forward the annual report of the working of the Towns Improvement Act III of 1871, in the Cocanada Municipality, for the official year 1875-76.

2. *Balances.*—The year commenced with a balance of Rupees 623-2-7, of which Rupees 456-7-11 belonged to Municipal Funds, and Rupees 166-10-8 to Endowments.

3. *Revenues and Expenditure.*—The receipts of the year, including the above balance, amounted to Rupees 25,394-9-9, and the disbursements to Rupees 25,033-8-6, showing a surplus of income over expenditure of Rupees 361-1-3.

4. *Assignments and Allotments by Government.*—A sum of Rupees 15-6-9 was received under this head from the Treasury Office on account of the Surplus Pound Fund.

5. *Rates and Taxes—Houses and Lands.*—Rupees 8,624-2-0, of which Rupees 8,420-4-0 were actually collected; Rupees 72 remitted on account of reductions and exemptions; Rupees 73-6-0 written off as irrecoverable, leaving a balance of Rupees 58-8-0 which may be collected hereafter. The number of houses and lands assessed was 2,605, against which sixty-three appeals were preferred. Of these, forty were rejected as no valid grounds were shown, and twenty-three were entertained, taxes being entirely remitted in thirteen cases, and in ten cases reduced to lower rates. The number of demand notices issued was 218, and of distress warrants ninety-five, but in no case was property distrained.

6. *Taxes on Vehicles and Animals.*—The amount collected under this head was Rupees 897-8-0.

7. *Registration of Carts.*—The number of carts registered during the year was 161, and the amount collected, Rupees 322.

8. *Tolls.*—The collection of tolls was leased out for Rupees 8,050, and the amount was duly received by monthly instalments.

9. *Fees.*—The amount realized under this head was Rupees 1,318-12-0, viz., Rupees 425-8-0 from licensing dangerous trades; Rupees 710 from leasing out cart-stand; Rupees 92 from fees on demand notices and warrants; Rupees 89-12-0 from fees on marriage-pandals; and Rupees 1-8-0 from fees on duplicate copies.

10. *Magisterial Fines.*—A sum of Rupees 2-9-0 was received under this head from the Sub-Magistrate at the beginning of the year, but subsequently the proceeds of these fines were credited to Government accounts to be made over to the Municipality in a lump sum once a year. The final adjustment for the past year has not yet been effected.

11. *Endowments and Sundry Contributions and Donations—Hospital.*—The collections under this head were Rupees 6,139-5-7,* viz., Rupees 1,527-4-8 Government contribution from Port Fund; Rupees 970 private contributions and donations; Rupees 636 fees for dieting seamen; Rupees 114-7-6 rent of a bungalow in the Hospital compound; Rupees 148-8-0 interest on vested funds; Rupees 75-15-0 sale of medicines; Rupees 500 contribution from Local Funds; and Rupees 300 contribution from Municipal Funds. The Local Fund Board paid also Rupees 1,000 for the erection of a Lying-in Hospital, and Rupees 79 for repairing a dead-house both situated in the Hospital compound, and the Municipal Board had to advance Rupees 788-2-5 to meet the deficiency arising from the excess of the expenditure over the receipts during the year under review.

	Rs.	A.	P.
* As per Statement No. 1 ...	5,051	3	2
Amount of contribution and advance from the Municipal Fund	1,088	2	5
Total ...	6,139	5	7

12. *Miscellaneous.*—The amount collected under this head was Rs. 649-7-3, as follows: Rupees 188-10-5 for sale proceeds of old materials; Rupees 159-10-3 for rent of a Municipal wharf; Rupees 158 for rent on municipal grounds leased out as wood-yards; Rupees 101 for rent on manure collected on the cart-stand; Rupees 35 for rent on a grazing land; and Rs. 7-2-7 for departmental fines, &c.

13. The [illegible] is a statement showing the increase and decrease in the collections under various heads for the year under review, as compared with those of last year:—

STATEMENT showing the INCREASE and DECREASE in the COLLECTIONS of the various TAXES, &c.

No.	Items.	1874-75.	1875-76.	Increase.	Decrease.	Remarks.
	1	2	3	4	5	6
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1	House-tax	8,265 13 11	8,420 4 0	154 6 1	... ...	The only items which call for remarks in this statement are—
2	Tax on Vehicles and Animals	889 0 0	897 8 0	8 8 0	... ...	1. *Tolls.*—The surplus realized in 1875-76 is owing to the rates having been raised from half to three-quarters of the maximum rate prescribed in Schedule D, Act III of 1871.
3	Registration of Carts	174 0 0	322 0 0	148 0 0	... ...	
4	Tolls	5,000 0 0	8,050 0 0	3,050 0 0	... ...	
	Fees, viz.:					. . *Sundries.*—The falling off in this item is owing to several receipts of the year before, such as fire relief funds subscribed by private parties, and proceeds of sweepings sold to the Government gardens in 1874-75 having failed this year.
5	Slaughter-houses (Section 123)	20 0 0	20 0 0	... ...	... ...	
6	Dangerous Trades (,, 130)	402 0 0	405 8 0	3 8 0	... ...	
7	Cart-stand (,, 136)	500 0 0	710 0 0	210 0 0	... ...	
8	Demand Notice Fees, &c. (Schedule A).	85 0 0	57 4 0	... ...	27 12 0	
9	Marriage Pandals	102 4 0	89 12 0	... ...	12 8 0	
10	Magisterial Fines	16 2 0	2 9 0	... ...	13 9 0	
	Miscellaneous.					
11	Municipal Wharves	211 12 0	158 0 0	... ...	53 12 0	
12	Sundries	1,110 3 7	543 2 0	... ...	567 1 7	
	Total ...	16,776 3 6	19,675 15 0	3,574 6 1	674 10 7	

14. EXPENDITURE—GRANT I—*Public Works—New Works—Communications.*—The sum of Rupees 2,268-7-5 was expended under this head. One thousand yards of new roads were completed during the year, eleven culverts, one large drain partly open and partly covered, and an open drain measuring 140 yards with an embankment of stones on each side were constructed to improve the drainage of the town. The scraping and painting of the Cocanada iron bridge was given on contract, Rupees 200 being paid as an advance thereon.

15. *Sanitary and Miscellaneous.*—Rupees 3,643-10-7 were expended under this head. A tiled market was built in the part of the town called Jaggannaikpuram. A filthy tank was reclaimed in Cocanada with the view of erecting a market thereon for Cocanada proper, and a Lying-in Hospital was constructed attached to the Civil Dispensary.

16. *Repairs—Communications.*—The sum of Rupees 2,324-11-1 was expended under this head, including the cost of gravel, the cooly-hire, &c., to keep the existing roads in repairs.

17. *Sanitary and Miscellaneous.*—Rupees 392-6-6 were expended under this head, viz., Rupees 128-8-0 for whitewashing the Hospital, Rupees 69-6-6 for fencing trees in the Hospital compound, and Rupees 194-8-0 for repairing all the town latrines.

18. GRANT II.—*Education.*—The amount expended under this head was Rupees 857-8-0, of which Rupees 756-8-0 were paid as salary grants, Rupees 81 [illegible] and Rupees 20 as contribution towards Educational Inspectorate. The number of schools aided during the year is eight, of which five received salary grants, and three result grants.

19. GRANT III.—*Sanitation and Medical Services—Hospital and Civil Dispensary.*—The sum of Rupees 4,750-12-7 was expended under this head, including salaries to medical subordinates and other servants, refunds to Government on account of medicines, dieting of patients and sundries (as per Statements II and II-B, Expenditure).

20. *Vaccination.*—Rupees 180 were paid as salary to the vaccinator during the year; 827 persons were vaccinated, of which 588 were successful cases, 152 unsuccessful, and eighty-seven unknown.

21. *Registration of Births and Deaths.*—Nothing was spent under this head, the Manager being the Registrar. The subjoined is the return of births and deaths during the year. Cholera, eight; small-pox, none; fevers, sixty-six; bowel-complaints, seventy-one; suicides, one; wounds, none; accidents, eight; snake-bite or killed by wild beasts, one; all other causes, 326; total 483; births 553.

22. The following is the concise annual report of the Civil Dispensary furnished by the Civil Surgeon for the year under review:—

"The climate of the past year was marked by no phenomenon of any importance. The south-west monsoon prevailed with great force, but was attended with but little rain. The north-east was very light, but was accompanied with a much greater fall of rain than at the early part of the year. The rainfall was below the average, amounting only as it did to 39·75. The outturn of all crops was good, and that of many above the average. The price of necessaries of life was consequently low. The prevailing diseases have been malarial fevers and

affections resulting therefrom, bowel ailments and ailments of a venereal kind. The general health of the population may be considered as having been fairly good, the death-rate for the twelve months having been twenty-seven per mille. Cholera prevailed generally throughout the district during the later months of the year, but not in a severe form. In January and February a few cases occurred in Cocanada, and eight deaths were registered from this cause. But two cases of small-pox occurred during the year, and these in the persons of two seamen who were treated in quarantine on shore. No death from this ailment was registered against ten last year. Vaccination is carried on and is attended with fairly good results. Malarious ailments were very rife in the district. In Cocanada sixty-six deaths were registered from this class of causes, but this number in no way gives a correct idea of the mortality due directly and indirectly to these affections. Cases of fever were not very prevalent in the town, and these were invariably of a mild type. The subjoined table shows the numbers treated as in and out patients of the hospital during the past year compared with the previous twelve months:—

"*Civil Dispensary.*

Year.	In-patients.	Out-patients.	Total.
1874-75	297	2,969	3,266
1875-76	267	4,017	4,284

"*Seamen's Hospital.*

Year.	In-patients.	Remarks.
1874-75	36	The number treated fluctuates with the amount of shipping on the roads.
1875-76	51	

"The endowment of the Hospital of Rupees 2,700 continues invested in Government bonds. The expenses during the past year have been somewhat in excess of the receipts. The current expenses are defrayed by contribution from the Port Fund, the Municipal and Local Fund Boards, and from money collected by private subscriptions. A small sum is also annually raised by a daily charge to seamen for treatment and dieting. Besides the usual annual repairs of the buildings a Lying-in Hospital has been built in the compound of the Dispensary, and will shortly be opened for the reception and treatment of parturient cases."

23. *Conservancy.*—A sum of Rupees 4,303-6-7 was expended under this head, viz., Rupees 3,330 for establishment as per particulars given in Statement II-B. Rupees 623-12-0 for wages of conservancy bandies; Rupees 307-4-4 for cleansing tanks, wells, drains, &c.; Rupees 42-6-3 for boats employed to carry people across the salt creek for calls of nature. The sanitary condition of the town is in general satisfactory. The streets and thoroughfares are daily attended to, swept, and kept clean. The tanks, wells, and drains are periodically cleared, but the sanitary condition of the town is not so good as it would be were the latrines provided more made use of. This subject is at present receiving attention.

24. GRANT IV.—*Miscellaneous Municipal Purposes—Lighting.*—A sum of Rupees 1,554-9-6 was expended under this head, including the cost of kerosene oil and the wages of the lamp-lighters. There are altogether 117 lights showing an increase of ten over last year's number.

25. *Choultries.*—Rupees 148 were expended under this head, viz., Rupees 120 as contribution to a Poor Men's Choultry at the rate of Rupees 10 per month, and

Rupees 28 to keep a water-pandal at the office gate to distribute water to the public during the hot season.

26. *Watering Trees, Planting Avenues, &c.*—A sum of Rupees 554-12-3 was expended under this head. The avenues are in general in a thriving condition.

27. *Lunatics.*—Rupees 311-7-0 were paid during the year for the maintenance of lunatics at the Waltair Asylum.

28. *Time Gun.*—Rupees 229-2-4 were expended for cost of gunpowder, &c. The gun is fired twice a week at noon, the time being given by the Telegraph Office.

29. GRANT V.—*Supervision and Management.*—The sum of Rupees 3,160-5-11 was expended under this head, viz., Rupees 2,265 for establishment consisting of one Manager, two clerks, and five peons; Rupees 540 for office-rent; Rupees 153-5-5 for printing forms, office stationery, postage, and receipt stamps; Rupees 107-0-6 for signboards on which to write the names of streets and sundry petty charges.

30. *Balances.*—The year closed with a balance of Rupees 361-1-3, of which Rupees 261-4-8 belong to the Municipal Funds, and Rupees 99-12-7 to Endowments.

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

"I hereby certify that I have audited the accounts of the Cocanada Municipality for the official year ending 31st March 1876, and find them correct to the best of my knowledge and belief.

"COCANADA, 16*th May* 1876."

"(Signed) T. J. KELSALL, *Auditor.*

32. The Commissioners held twenty-six meetings during the year. One thousand five hundred and twenty-five petitions for thatching and rethatching of houses, and 143 miscellaneous petitions were disposed of.

33. *Remarks.*—In concluding this report the Commissioners are glad to say that the Act has worked satisfactorily during the year under review, the requirements of the town being met gradually as the funds permit. New conduits of fresh water to the extent of 900 yards have been constructed through the liberality of the same Native Commissioner who did so much in the way the year before. The inhabitants are thus supplied with fresh water in all the principal quarters of the town. The lighting by kerosene oil has also received some expansion. With a few more roads, some of which will be completed this year, the wishes of the natives will be fully gratified.

34. The attention of the Commissioners is now engaged, at the suggestions of the Acting Civil Surgeon, in devising some plan to prevent natives from using the vacant grounds adjacent to the town for calls of nature. Besides the latrines provided in various parts of the town, two ferry-boats were put last year on the salt creek at the western part of the town, to enable people to cross the creek and go outside the municipal limits to answer calls of nature. At the eastern side of the town there is some land belonging to the Municipality which it is now proposed to utilize for latrines in such a manner as will best meet the habits of the natives. The subject is under consideration.

INCIDENCE of the various RATES and TAXES in the Municipality of Cocanada for 1875-76.

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Classes from, and Property upon, which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which, levied.
						Per Head of Population.	Per Head of Taxpayers.	
1	2	3	4	5	6	7	8	9
Town of Cocanada in the Godavery District.	17,839.	1. Rates on Houses and Buildings, at 7½ per cent.	Houses and Buildings.	2,5[illegible]	Rs. A. P. 8,539 12 0	Rs. A. P. 0 7 7¾	Rs. A. P. 3 5 ½	Towns Improvement Act No. III of 1871, from 1st May 1871.
		2. Rates on Lands, at 7½ per cent.	Lands	29	84 6 0	0 0 ¾	2 14 6¾	
		3. Tax on Carriages, Horses, &c.	Vehicles and Animals, Schedule (c) of Act III of 1871.	2[illegible]	897 8 0	0 0 9¼	3 4 0	
		4. Fees on the Registration of Carts.	Carts	131	322 0 0	0 0 3½	2 0 0	
		5. Tolls at ¾ rates enumerated in Schedule D of Act III of 1871.	Leased out	..	8,050 0 0	0 7 2¾	... ...	

No. 93. ORDER THEREON, 12th October 1876, No. 1828.

The receipts and charges of the Cocanada Municipality during the year 1875-76 are compared below with the sanctioned estimates and with the actuals for 1874-75:—

RECEIPTS.

	Actuals, 1874-75.	Estimates, 1875-76.	Actuals, 1875-76.
	Rs.	Rs.	Rs.
Balance brought forward	3,241	1,100	623
Assignments by Government	25	200	15
Rates on Houses	8,351	8,400	8,449
Taxes on Arts	339	...	...
Taxes on Vehicles	895	900	898
Registration of Carts	174	150	322
Tolls	5,000	6,000	8,050
Fees	1,316	1,200	1,334
Fines...	16	100	3
Endowments, &c.	3,188	3,500	3,551
Contribution from Local Funds	500	500	1,500
Miscellaneous	1,226	950	650
Total ...	24,271	23,000	25,395

CHARGES.

	Actuals, 1874-75.	Estimates, 1875-76.	Actuals, 1875-76.
	Rs.	Rs.	
GRANT I.			
New Works—			
Communications	4,632	2,950	2,268
Sanitary and Miscellaneous	1,189	1,700	3,644
Repairs—			
Communications	1,864	2,500	2,325
Sanitary and Miscellaneous...	445	600	392
Establishment	300	...	300
Tools and Plant	68	...	54
Miscellaneous	963	400	...
GRANT II.			
Salary Grants	716	836	757
Results Grants...	35	100	81
Contribution to Local Funds for Educational Inspection	40	...	20
GRANT III.			
Hospitals and Dispensaries	3,922	3,600	4,751
Vaccination	183	190	180
Conservancy	4,048	4,024	4,303
GRANT IV.			
Lighting	1,147	1,588	1,555
Choultries	132	120	148
Avenues, &c.	480	500	555
Miscellaneous	518	250	540
GRANT V.			
Supervision and Management	2,964	2,930	3,161
Balances	623	732	361
Total ...	24,271	23,000	25,395

Proceedings of the Madras Government, Financial Department,
12th October 1876. *No.* 1828.

2. The aggregate receipts exceeded the estimate by Rupees 2,395 and the actuals of the preceding year by Rupees 1,124, the increase being chiefly under Tolls which were collected this year at three-fourths instead of at one-half of the maximum rates. The number of carts registered rose from 87 to 161, due probably to the provisions of the Act having been more strictly enforced. The Demand, Collection and Balance Statement shows that out of a demand of Rupees 8,624 on account of House-tax only Rupees 58-8-0 remained uncollected, after deducting Rupees 145-6-0 partly remitted and partly written off as irrecoverable. This is highly satisfactory, especially as it appears that the collections were made without recourse to coercive process.

3. There is no agreement between Statements I and I-A. The Hospital receipts according to the latter aggregate Rupees 5,217-13-10 against Rupees 6,306-0-3 in the former, the difference Rupees 1,088-2-5 being the amount of contribution and so-called advance from the Municipal Fund; for this no credit ought to have been taken, as a contribution from Municipal Funds to an object of Municipal expenditure cannot form a distinct item of Municipal receipt. The Hospital is a Municipal institution, and the charges in excess of independent income are debitable to Municipal Funds. The Local Fund contribution again of Rs. 79 for the repair of the Dead-house should have been shown under 6, Contribution from Local Funds and not under 5, Endowments, &c., in Statement I.

4. The expenditure was Rupees 2,766 more than the estimate and was distributed [illegible] in the following proportions:—

	Amount.	Percentage.
	Rs.	
Grant I	8,983	35·4
,, II	858	3·4
,, III	9,234	36·3
,, IV	2,798	11
,, V	3,161	12·5
Balance	361	1·4

The excess was spent chiefly in constructing a Market and a Lying-in Hospital for which no allotments had been made, and in making certain refunds to Government on account of medicines and dieting of patients. The grant for New Works was exceeded by a large sum, but all the works executed are important and are doubtless worth the amount laid out on them.

5. Out of an allotment of Rupees 916 for Education, Rupees 853 were expended, making 3·5 per cent. of the total charges. Eight Schools were aided during the year, five with salary grants and three with result grant. The number of scholars in these schools is not stated.

6. The report on the Civil Dispensary is satisfactory. Though there was a slight falling off in the number of in-patients, that of out-patients increased considerably during the year. Notwithstanding the prevalence of malarious fever throughout the year and of cholera during the latter months, the general health of the town was fairly good.

7. Vaccination compares favorably with the preceding year as regards the total number of operations, but not as to the number of successful cases. Out of

782 vaccinations in 1874-75, 604 were successful, whereas last year out of 827 operations only 588 were successful. There were no deaths from small-pox.

8. The Conservancy arrangements cost in all Rupees 279 more than the estimate. The Commissioners have at present under consideration certain sanitary improvements which when carried out will probably increase the outlay on this account still further. The number of Street lamps was slightly increased. A charge of Rupees 311-7-0 was incurred for maintenance of lunatics in the Waltair Asylum.

9. Consequent on the removal of the Municipal contribution referred to in paragraph 3 above, the whole amount of the closing balance, Rupees 361-1-3, should be taken to the credit of the Municipal Funds.

10. The Auditor should have been required to report on, and not merely certify, the result of his audit.

11. The Governor in Council notices with satisfaction the efforts made to supply the town with fresh water, and desires that the thanks of Government be conveyed to the Native Commissioner to whose commendable liberality this work in a great measure owes its success.

(True Extract.)

Chief Secretary.

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

Exd. T. O'Connor.

Pleasure Boat Licence
No 4627
Cash. at 1876 Statute
FINANCIAL.
To
The PRESIDENT OF THE
MUNICIPAL COMMISSION,
Godavery District
&c., &c.,
Issued October, 1215.
Issued 11th
Expd. June 23
G. O., 12th October 1876, No. 1828.
OCTOBER
Nos. 92-93.
Municipal—Reports.—Annual Report on the working of the Act in the Cocanada Municipality during 1875-76, reviewed.
No 2577
Collector
23 June 76