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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

21st October 1878, No. 1878.

Municipal—Reports.

Read the following paper :—

No. 159. *From J. G. HORSFALL, Esq., President of the Municipal Commissions, Kistna, to the Acting Chief Secretary to Government, dated Masulipatam, 30th August 1878, No. 1869.*

I have the honor to submit the report of the Vice-President on the Masulipatam Municipality for 1877-78, together with my remarks thereon.

2. The receipts amounted to Rupees 22,466 against an estimate of Rs. 24,260 and actuals for the preceding year of Rupees 21,241 excluding the *minus* balance of Rupees 720-8-0. The sum available for expenditure in the year was Rs. 21,746-12-6. The actual expenditure amounted to Rupees 22,773-8-0, leaving a balance against the Municipality of Rupees 1,026-11-6, the extra expenditure being met from advances made by the Toll Contractor. Care will be taken in future to restrict expenditure to income.

3. No new works of any importance were undertaken during the year.

4. The two schools referred to in the Order of Government, dated 20th November 1877, No. 2722, were converted into Results grants. The total expenditure under Education amounted to Rupees 1,721, or slightly less than that of the previous year.

5. There was a marked decrease in the attendance of out-patients in the Civil Dispensary. This is attributed to the closing of the Branch Dispensary in the town to which numbers resorted who were not willing to go to the dispensary, which is at some distance. The Branch Dispensary has been reopened since the expiration of the year.

6. In Vaccination there was great improvement, the numbers being 1,315 against 553 in the previous year; the cost per head being Annas 3 and Pies 3 against Annas 7 in 1876-77.

7. The expenditure on Conservancy amounted to Rupees 4,655-14-8. Effort was made during the year to eradicate prickly-pear, and there is much improvement in this respect.

8. The least satisfactory expenditure is that upon good-water supply, amounting to Rupees 2,484-6-8. The existing pipes have got choked in many places, and the fresh water is contaminated by surface water having found its way into the pipes—a thorough investigation will have to be made I fear, at a heavy cost, before a remedy can be supplied.

ENCLOSURE No. 1.

From H. D. COOK, Esq., M.B., Vice-President of the Municipal Commission, Masulipatam, to the President of the Municipal Commission, Masulipatam, dated Masulipatam, 8th August 1878, No. 65.

Under Section 34, Act III of 1871, I have the honor to forward herewith, for transmission to Government, the annual report of this Municipality for the year 1877-78.

2. I have to express my regret at its delay. I took up the office of Vice-President on the 16th July 1878, and the Auditor did not submit his report till the 20th, which was the cause.

3. The year commenced with a *minus* balance of Rupees 720-3-0. This is mainly attributable to the Commissioners having expended the deposits in their hands in the preceding year. This sum has, in the year under report, been paid to the Local Fund Board under G.O., No. 2722, dated 20th November 1877, paragraph 3.

4. The receipts from all sources, excluding the opening balance, were Rupees 22,466-15-6 as detailed below, against the Budget Estimate of Rupees 24,260. The actuals of the preceding year were Rupees 21,241 in round numbers:—

Rates and Taxes..	RS.	A.	P.
Pound Fund Collection..	17,383	8	7
Contribution from Local Funds	69	13	7
Fines and Fees, &c.	2,498	3	7
Fees in Schools	958	0	0
Market Collections	81	1	0
Hospital Receipts	806	4	2
Miscellaneous	445	14	0
	254	2	7
Total ..	22,466	15	6

5. *House-tax*.—The sum actually collected during the year was Rupees 6,561-10-8 against the Budget of Rupees 7,000. Of this amount Rupees 113-9-8 were collected as arrears of previous years.

During the year 1876-77 the sum of Rupees 6,911-10-1 was collected.

6. *Taxes on Arts, &c.*—Under this Rupees 3,701 was realized against the Budget Estimate of Rupees 4,500. The decrease was due to the Commissioners having exempted many persons from taxation and reduced others.

7. *Taxes on Vehicles and Animals*.—The receipts under these two heads, as detailed in the margin, were Rupees 1,062-8-0 against the Budget Estimate of Rupees 1,300.

In 1876-77 the sum of Rupees 1,462-4-0 was collected as below:—

Taxes on Vehicles	RS.	A.	P.
Do. on Animals	297	0	0
	785	8	0
Total ..	1,082	8	0

Taxes on Vehicles	RS.	A.	P.
Do. on Animals	400	8	0
	1,061	12	0
Total ..	1,462	4	0

I fear the decrease was due to laxity of proper supervision, and, perhaps, in some measure to people selling their animals to parties outside Municipal limits on account of dearness of provisions.

8. *Registration of Carts*.—Three hundred and sixteen carts, amounting to Rupees 632, were registered during the year under report, against the estimate of Rupees 700. The actuals of 1876-77 was as high as Rupees 886. The decrease is owing, I think, to the same cause as that of the vehicle and animal tax.

9. *Tolls*.—Rupees 4,756-5-11 were realized under this head against the estimate of Rupees 4,950. The decrease was due to the payment of arrears of tolls to the Local Fund Board during the year under report. The actuals of the preceding year were Rupees 6,547-16-8, of this Rupees 500 were the arrears of former years.

10. *Licenses*.—Under Section 136, cart-stands are the only places licensed. The amount realized during the year under report was Rupees 650, against the estimate of Rupees 600. The increase was due to the competition at auction.

11. *Surplus Pound Fund*.—Rupees 69-13-7 were collected under this head against the estimate of Rupees 90. The decrease is owing to the instalment of the fourth quarter being received after the close of the year under report.

Rupees 32-1-0 were the actuals of the preceding year.

12. *Contribution from Local Funds*.—Rupees 2,468-3-7 were received from the Local Fund Board, being half of the expenses incurred towards the Masulipatam Civil Dispensary against the estimate of Rupees 2,150. The increase under this head was due to the increased expenditure in the dispensary.

13. *Fines and Fees, &c.*—A sum of Rupees 958 was collected under this head against the Budget Estimate of Rupees 850. The increase was due to the distraining fee received on house-tax warrants. Rupees 974-2-0 were the collections of the preceding year.

14. *Fees in Schools*.—The amount realized under this head during the year was Rs. 81-1-0 against Rupees 100 allotted.

The decrease was due to many of the boys in these schools having left as they were not able to pay the fees.

15. *Municipal Markets*.—The amount collected under this head, as noted below, was Rupees 806-4-2, against the Budget Estimate of Rupees 1,110:—

	RS.	A.	P.
Fish and Meat Market collections ..	471	8	11
Vegetable Market collections ..	334	11	3
Total ..	806	4	2

The decrease was due to many of the vegetable sellers having established their shops in the vegetable market constructed by the Commissioners where they can sell without any charge.

16. *Dispensary Receipts*.—Rupees 445-14-0 were collected under this head, as noted below, against the Budget Estimate of Rupees 500:—

	Actuals, 1876-77.	Budget, 1877-78.	Actuals, 1877-78.
	RS.	RS.	RS.
Police Hospital rent ..	58	200	180
Appropriation from Capital ..	95	..	..
Subscriptions and Donations ..	234	200	238
Sale of Medicines, &c. ..	104	100	28
Total ..	491	500	446

The decrease was due to the small receipts under sale of medicines, the cost of them being reduced by the Commissioners.

17. *Miscellaneous*.—Rupees 200-2-7 were realized under this head as particularized below against the Budget Estimate of Rupees 400:—

	RS.	A.	P.
Value of lands referred to in G.O., No. 507, dated 12th April 1870 ..	23	10	8
Value of chunam sold to the Jail Superintendent ..	54	0	0
For repairing private conduits ..	15	0	0
Unexpended balance received from the Eastern Delta Range ..	49	13	5
Officer for pumping good water into the town reservoirs ..	26	5	0
Sale of avenues ..	31	5	6
Miscellaneous ..	..	..	..
Total ..	200	2	7

The decrease was due to the Commissioners not having received any applications from private parties for the purchase of Municipal lands, &c.

The other items call for no remarks.

18. *Expenditure*.—The total Municipal Revenue for expenditure during 1877-78 was Rupees 21,746-12-6 as noted below:—

	Incidence per Head of Population.	
	1877-78.	1876-77.
	RS. A. P.	RS. A. P.
Rates and Taxes, &c. ..	17,383 8 7	0 7 8
Income from all other sources ..	5,083 6 11	0 7 4
Balance at the commencement of the year against the Municipality ..	720 3 0	0 9 5
	21,746 12 6	

The money was distributed among the grants as follows:—

Grants.	Expenditure in 1877-78.	PROPORTION OF INCOME (RUPEES 100.)		Remarks.
		1877-78.	1876-77.	
Grant I.—Public Works	RS. A. P.			
" II.—Education	2,246 4 2	11	22	
" III.—Sanitation and Medical	1,721 7 4	7	8	
" IV.—Miscellaneous and Municipal purposes	10,723 11 7	50	44	
" V.—Office Establishment, &c.	5,852 8 7	27	19	
Advances, &c.	2,214 9 3	9	10	
	14 15 1			
	22,773 8 0			The receipts of 1876-77 Rupees 21,430.
Closing balance against the Municipality	1,026 11 6	4	3	
	21,746 12 6	100	100	

The following are the details of expenditure of each grant:—

19. GRANT I.—*New Works—Buildings.*—Rupees 409-15-4 were spent on the improvements of certain existing latrines in the town on the Guntoor plan. This exceeded the Budget grant by Rupees 19-15-4. A Supplemental Budget having been prepared for the extra expenditure, the same was sanctioned by Government in G.O., No. 289, dated 14th February 1878.

20. *Water-supply.*—Rupees 19-6-1 were expended on raising brick fences 2 feet high above the level of the ground around the public reservoirs in Javaripotta. The Budget grant being Rupees 50 for this purpose.

21. *Repairs—Communications.*—The amount expended in repairing the following four roads during the year under report was Rupees 414-4-6, against the Budget grant of Rupees 650:—

	RS.	A.	P.
1. Main Road	276	15	4
2. Cantonment Road	97	15	4
3. Tadak's Road	23	12	10
4. Repairs to petty roads	15	9	0
Total	414	4	6

This is a decrease of Rupees 235-11-6 against the grant of Rupees 650. Repairs were not considered absolutely necessary as many roads were thoroughly repaired in the previous year, viz:—

	RS.
In 1875-76	708
" 1876-77	1,779
" 1877-78	414

22. *Buildings.*—Rupees 622-9-1 were spent in repairing the following buildings:—

	RS.	A.	P.
1. Repairs to the Civil Dispensary	57	7	5
2. Do. to Latrines	29	2	5
3. Do. to Fish Market	535	15	3
Total	622	9	1

The Budget grant was Rupees 680 and nearly the whole amount was spent. The larger portion going to the fish market, the floors of which was asphalted.

23. *Drainage.*—Rupees 169-0-8 were expended against the Budget grant of Rupees 155; the increase being very little.

24. *Water-Supply.*—The expenditure incurred under this head was Rupees 386-6-1 against the allotment of Rupees 400. The Commissioners resolved thoroughly to repair all the public conduits and reservoirs in the town. For this purpose Rupees 350, in addition to Rupees 50 sanctioned in the Budget, was put in the Supplemental Budget and sanctioned by Government. The other items under this grant require no explanation.

25. GRANT II.—*Education—Municipal Schools.*—Rupees 664-7-4 were spent in maintaining the two Municipal Schools noted in the margin against the sanctioned sum of Rupees 650.

1. Machavaram.
2. Fort.

As the Government expressed in G.Os., Nos. 510 and 2722, of 10th February and 20th November 1877 that a net cost of Rupees 5-11-8 and Rupees 5-12-5 respectively per head was excessive, the Commissioners thought it advisable to place the two schools in question under the result system.

26. *Salary Grant.*—The only school that was maintained by the Commissioners was the branch of the Hindu Anglo-Vernacular School. The money spent on this institution during the year under report was Rupees 420 against the allotment of Rupees 500. The decrease was due to certain changes made by the School Committee at the commencement of the year under report.

27. *Results Grants.*—The amount paid to the pial schoolmasters in the town during the year was Rupees 587 against the Budget grant of Rupees 600.

The following is the statement showing the average number of schools for the last three years and the amount paid to them, &c.:—

	Number.	Amount.
		RS. A. P.
Average number of Schools for the last three years ..	31	1,102 13 4
Number of Schools paid in 1877-78	19	587 0 0
Do. paid in 1877-78 on account of 1876-77 ..		
Do. 1878-79 on account of 1877-78		
Refused grants in 1877-78		

The total amount expended under this grant was:—

In 1875-76	1,663 0 0
" 1876-77	1,806 0 0
" 1877-78	1,721 0 0

The other item requires no remark.

28. GRANT III.—*Sanitation and Medical—Hospitals and Dispensaries.*—The only endowment under the management of this Municipality is the Civil Dispensary under the superintendence of the Zillah Surgeon. The aggregate expenditure under this head during the year under report was Rupees 5,628-2-7 against the Budget of Rupees 5,326. The outlay exceeded the Budget by about Rupees 300. The Government have in their Order, No. 197, dated 20th January 1877, sanctioned the postponement of Rupees 750 due for medicines supplied for 1876-77. This sum has, in the year under report, been paid to the Treasury Deputy Collector. The increased expenditure under diets and contingencies was the cause of exceeding the Budget.

29. The following table shows the attendance of out and in patients in the current and preceding year:—

	NUMBER OF PATIENTS.			AVERAGE DAILY ATTENDANCE.		Cost per Head treated (In-patients and Out-patients taken together.)
	In-patients.	Out-patients.	Total.	In-patients.	Out-patients.	
1876-77	167	8,837	9,004	8	44	8 Annas 2 Pies.
1877-78	174	6,242	6,416	22	47	14 "

30. Dr. Tyrrell's report is enclosed regarding the working of the Civil Dispensary. I am surprised to see what he writes regarding the attendance of out-patients at the Branch Dispensary. Suffice it to say that since its abolition the daily attendance of out-patients were reduced to nearly one half.

31. On my return to Masulipatam I therefore immediately recommended (as Zillah Surgeon) the Commissioners to re-establish the Branch Dispensary, which accordingly has been done by the consent of every Commissioner, and also by the wish of the people in general from whom several petitions were received, signed by hundreds.

32. Dr. Tyrrell states that both the late and present Presidents of the Municipality thought the Branch Dispensary was not required. I think a glance at the attendance of out-patients alone will show that the Branch Dispensary was a most necessary and useful institution, and I am very glad to be able to report that it has been re-established.

33. *Vaccination*.—Rupees 265 were expended under this head against the Budget grant of Rupees 250. The cause of the increase was owing to the Commissioners granting Rupees 10 per month for distributing batta to mothers of the vaccinated children especially in the last quarter of the official year under report. The number of persons vaccinated in the year was 1,315 against 553 in the year preceding. The percentage of successful cases was 97.1045 and 96.02, respectively, and the cost per operation 3 Annas and 3 Pies in 1877-78 and 7 Annas in 1876-77.

34. *Registration of Births and Deaths*.—The registration was carried on as in the previous year.

35. The following table shows the total number of births and deaths that were registered both in the current and previous year:—

				Births.	Number of Births.	Rate per Mille of Population.
1876-77	..	..	..	..	..	..
1877-78	..	..	..	..	546	15.08
				Deaths.	541	14.94
1876-77	..	..	..	..	..	..
1877-78	..	..	..	..	534	14.75
				..	723	19.97
The causes of deaths registered by the Registrar are as follow:—						
Cholera	..	..	..	..	..	189
Small-pox	..	..	..	..	..	25
Fever	..	..	..	..	..	134
Bowel-complaints	..	..	..	..	..	23
Wild animals	..	..	..	..	..	1
All other causes	..	..	..	..	..	351
				Total	723	

36. *Conservancy*.—The conservancy of the town was kept up at a cost of Rupees 4,355-14-8 against the allotment of Rupees 4,900.

It appears that the Commissioners in their original Budget for the year under report allotted Rupees 1,000 for the construction of new latrines, but subsequently resolved that this amount be spent in giving batta to all Municipal servants whose salary was under Rupees 10 during the famine time; and also in flooring the middle sheds of the market with asphalt. The non-construction of these latrines was the cause of the decrease in expenditure under Conservancy in Grant III as the toties were not entertained.

37. *GRANT IV—Miscellaneous purposes—Lighting*.—Under this Rupees 1,526-2-7 was expended against the Budget grant of Rupees 1,600.

No explanation is necessary for the small decrease under this head.

37a. *Market*.—The sum that was spent under this head was Rupees 991-9-10 against the allotment of Rupees 920. The excess expenditure was due to the entertainment of a market toty without allotment.

38. *Good-water Supply*.—The charge under this item was Rupees 2,484-6-8 against Rupees 3,000 allotted. The decrease was due to the Commissioners being unable to pay a portion of good-water supply due for 1877-78, viz., Rupees 600.

The following are the details of expenditure under this head:—

	RS.	A.	P.
Pay of a lascar, at Rupees 6 a-month ..	70	15	0
Payment to Government for good water supplied in 1876-77 ..	1,364	0	0
Do. to do. for do. in 1877-78 ..	764	0	0
For pumping good water into the town reservoirs and conduits ..	200	0	0
Sundries and Contingencies ..	85	7	8
Total ..	2,484	6	8

39. *Firing Gun*.—The amount expended under this head was Rupees 490-10-0 against Rupees 500 allotted; the expenditure being slightly below the mark.

40. *Lunatics*.—The outlay under this head was Rupees 309-13-5 against the Budget allotment of Rupees 200. The increased expenditure was due to the Commissioners making an

allotment for the maintenance of two lunatics; but before the close of the year the President of the Local Fund Board called upon the Commissioners to pay the arrears due for a lunatic who had been maintained by the Local Fund Board, Guntur Circle, but who ought to have been maintained by this Municipality.

41. *GRANT V—Supervision and Management*.—The cost on this account was Rupees 2,214-9-3 against the Budget grant of Rupees 2,190. The increased expenditure was very slight and requires no explanation. Rupees 659 being the amount allotted for famine batta to all Municipal servants, it was placed under Grant V; but it strictly ought to have been under the Contingencies of all grants.

The following is the statement showing the cost of the management of this Municipality:—

Items.	Actuals, 1876-77.			Estimate, 1877-78.			Actuals, 1877-78.		
	RS.	A.	P.	RS.			RS.	A.	P.
One Manager at Rupees 60 + 15 Rupees horse allowance per mensem ..	900	0	0	900			900	0	0
One Accountant at Rupees 20 per mensem ..	239	8	0	240			240	0	0
One Vernacular Clerk at Rupees 18 per mensem ..	216	0	0	216			214	0	0
One Peon at Rupees 7 per mensem ..	83	0	0	84			84	0	0
Two Tax Collectors at Rupees 8 each per mensem ..	192	0	0	192			192	0	0
Office contingencies ..	233	15	4	218			236	12	3
Rent of office building ..	244	13	3	240			240	0	0
Auditor's remuneration ..	50	0	0	50			50	0	0
Printing charges, &c. ..	63	12	0	50			57	13	0
Total ..	2,223	0	7	2,190			2,214	9	3

42. *General Remarks*.—The Auditor's remarks do not require much comment. The Commissioners were of opinion that the voucher system was bad, and instead of keeping them the vouchers given to parties were returned by the Tahsildar after payment, which was sufficient credit on the Accountant Vempati Subramhaniam.

43. The Manager Mir Azimalli Sahib is still conducting his manifold duties in an exemplary manner.

ENCLOSURE No. 3.

ANNUAL CONCISE REPORT OF THE MUNICIPAL DISPENSARY, MASULIPATAM, 1877-78.

1. *Vide Jail Report.*

2. *Do.*

3. The health of the public has, on the whole, been satisfactory, notwithstanding the prevalence of cholera and small-pox.

The diseases and conditions for which advice and treatment were sought were the following:—Fevers, rheumatic and syphilitic affections, ear and eye diseases, chest affections, stomach and bowel-complaints, ulcers, itch and other cutaneous diseases.

From a statement furnished me by the Registrar of Births and Deaths, I learn that 541 (14.94 per mille) births and 723 (19.97 per mille) deaths were registered against 550 (15.19 per mille) births and 535 (14.78 per mille) deaths in the preceding year.

The causes of deaths registered are as follow:—

Cholera ..	189
Small-pox ..	25
Fevers ..	134
Bowel-complaints ..	23
Wild Animals ..	1
All other causes ..	351

As the present registration returns are not and cannot be considered as accurate and trustworthy, there being but one registrar for the whole of this large town, the Commissioners have provided sufficient funds to supply four men during the present official year and for registration purposes divided the town into four districts.

4. Cholera.—Vide Jail Report.

5. Small-pox—Do.

The Vaccinator employed by the Municipality has worked well during the year. There were 1,315 persons vaccinated against 553 in the year preceding. Of the number vaccinated 1,286 (97.79 per cent.) are returned as "successful," 27 (2.05) as "unsuccessful," and 2 (15) as "unknown."

I hope to be able to vaccinate more people in the current year as more money has been provided to pay those who submit to be vaccinated. The batta to be paid those supplying lymph has been raised from 2 to 8 Annas.

The maintenance of the Vaccination establishment cost the Municipality Rupees 265. Each vaccinated case cost Annas 3 and Pies 3, and each successful case Annas 3 and Pies 4.

6. Malarious Fever—have been prevalent among the general population, but I think not to so great an extent as in previous year. It is in the cold season and after the rains that the people suffer from them.

General Working of the Institution.—During the year under review there were 174 in and 6,242 out door patients treated against 173 in and 8,898 out patients in 1876-77.

The average daily sick of both years is as follows:—

	1876-77	In-patients.	Out-patients.
1877-78		836	4371
		2211	4721

I do not know how to account for the large decrease in the number of out-patients treated in the year under report. The Branch Dispensary was temporarily abolished on my representation by the Commissioners. This is what I wrote about it in my report for the year 1877.

After I took charge I found that the attendance at the branch institution occupying a part of the Municipal Office was small and often had I to go away without seeing a single patient. It was not well provided with instruments and other essentials required for the systematic and regular examination of patients.

After carefully thinking over the matter I recommended its abolition.

The late and the present Presidents of the Municipality were of my opinion that it was not required. In looking over the nominal register I found that the Hospital Assistant entered in it the names of all my private patients as well as their friends, of course, tended to increase the numbers of out-patients. I stopped this practice and told them to enter in it the names of only those who come personally to hospital for medical treatment for themselves or their friends.

Recently I introduced the ticket system for out-patient department. I see the patients as they come in one after the other in the consulting room. The patients name and other particulars are entered in my presence in the nominal register, while I write down the treatment prescribed for him in his ticket, which besides the prescription, bears his name, register number, and date of admission. The ticket is presented to the Dresser in charge of the dressing-room who after attending to him sends him on to the compounding room where his medicine is prepared and given to him with the needful instructions.

I find that this system is very much looked by the people who, I am happy to report, are beginning to come in large number daily. All class and castes, the Brahmin and the Pariah, the rich and the poor, come freely for aid. I hope I shall be able next year to report a very large number in the attendance.

Financial Condition.—The funds necessary for the maintenance of the dispensary have been provided by the Local and Municipal Boards of this part of the division.

I cannot say that the funds were quite liberal. When I took charge I was told that I would not get more than 96 Rupees a-month for all the hospital charges. This sum I need hardly say was barely sufficient for the dieting charges of the patients, almost every one of whom required extras in the shape of nourishing food and stimulants.

Government were kind enough to order the erection of a famine-relief hospital where a good many poor and famine-stricken sick people were treated. Before the famine-relief hospital was opened the Government contributed to the support of all patients admitted in excess of the number (eight) allowed to be treated by the Commissioners in the dispensary.

For the works of the hospital in the current official year, I have, with the sanction of the Commissioners, made ample provision.

The dispensary building consisting of the main hospital wards for contagious diseases for caste people with latrines, cook-room, store-room and dead-house belongs to the Municipality.

The hospital in which the Police sick are treated belongs to the Municipality, for which Government pay Rupees 15 monthly.

MASULIPATAM,
1st April 1878.

(Signed) S. M. TYRRELL, Surgeon,
Acting Zillah Surgeon.

No. 160.

ORDER THEREON, 21st October 1878, No. 1878.

In the following abstract the receipts and expenditure of the Masulipatam Municipality for the year 1877-78 are contrasted with the estimate for the year and the actuals of the preceding year:—

RECEIPTS.	Actuals, 1876-77.	Estimate, 1877-78.	Actuals, 1877-78.
	RS.	RS.	RS.
Balance brought forward	190	10	720
Rates on Houses and Lands	6,912	7,000	6,562
Taxes on Arts	...	4,500	3,701
Taxes on Vehicles and Animals	1,462	1,300	1,083
Registration of Carts	886	700	632
Tolls	6,548	4,950	4,756
Licenses	690	600	650
Assignments by Government	32	90	70
Contribution from Local Funds	2,355	2,150	2,468
Fines and Fees	974	850	958
Endowments	492	500	446
Miscellaneous	869	1,610	1,087
Advances recoverable	21	...	51
Total	21,431	24,260	21,747
CHARGES.	Actuals, 1876-77.	Estimate, 1877-78.	Actuals, 1877-78.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	393	...	410
Buildings	1,048	390	10
Sanitary and Miscellaneous	415	50	...
Repairs—			
Communications	1,833	650	414
Buildings	232	680	623
Sanitary and Miscellaneous	482	555	555
Establishment	215	216	216
Tools and Plant	56	24	9
GRANT II.			
Municipal Schools	655	650	664
Salary Grants	477	500	420
Results Grants	625	600	587
Inspection (Contribution)	50	50	50
GRANT III.			
Hospitals and Dispensaries	4,586	5,326	5,638
Vaccination	241	250	265
Registration of Births and Deaths	164	150	175
Conservancy	4,327	4,900	4,656
GRANT IV.			
Lighting	1,201	1,600	1,526
Markets	58	920	992
Avenues and Watering Roads	128	50	...
Miscellaneous	2,663	3,750	3,335
GRANT V.			
Supervision and Management	2,223	2,849	2,215
Advances Recoverable	54	...	...
Refunds	25	100	15
Balances	720	...	1,027
Total	21,431	24,260	21,747

2. The total receipts of the year, excluding balances, amounted to Rupees 22,467 against an estimate of Rupees 24,250, and actuals in the preceding year, when the tax on professions was not in force, Rupees 21,241. There were outstandings at the close of the year amounting to Rupees 1,729—of which Rupees 484 have been written off as irrecoverable since the close of the year. With the exception of two unimportant items from a revenue point of view, every head of revenue shows decrease under estimate, aggregating Rupees 2,313, against an aggregate increase of Rupees 476. The state of affairs is eminently unsatisfactory. Under House tax the decrease is said to be due to "non-collection;" under the tax on Arts, to "exemption;" under tax on Vehicles "to laxity of proper supervision;" under Registration of carts the same cause; under Markets to the Commissioners permitting vegetable sellers to sell in the market constructed by the Commissioners "where they can sell without any charge." In short the history of almost every head of revenue shows great laxity of administration, which is by no means creditable to the Commissioners or the President. The Government confidently hope that Mr. Horsfall, who is now in charge of the Municipalities of the District, will use every endeavour to induce the Commissioners to improve the administration of Municipal affairs in this ancient and important town.

3. The total expenditure of the year amounted to Rupees 22,774 against an estimate of Rupees 24,260. The amount, which was distributed as follows, was Rupees 1,027 in excess of the available receipts. This excess was met, it is stated, from advances from the Toll Contractor, a very reprehensible mode of procedure, and quite unnecessary, had the Commissioners done their duty in collecting the taxes due:—

Grant	I.—Works	..	..	..	..	9.9
"	II.—Education	..	..	..	..	7.6
"	III.—Health	..	..	..	..	47.0
"	IV.—Miscellaneous	..	..	..	..	25.7
"	V.—Management	..	..	..	..	9.7

4. The allotment for works was in great measure utilized. The expenditure would appear to have been made. The expenditure remarks on the defective state of the Commissioners to consider whether it will not be more economical in the long run to put the water-works in good order by means of a loan from Government.

5. The expenditure on Education was less than the Budget estimate and the actuals of 1876-77. The number of children in the two Municipal and the Aided Schools rose from 821 to 825, there being a falling off under boys, but an increase under girls; but the number of schools which received Results grants in aid fell from 31, the average number of such schools during the previous three years, to 19. The Government are glad to learn that the Commissioners have resolved to place the two expensive Municipal schools under the Results system. It is noted, however, that they have not as yet established any schools on the combined system.

6. In regard to the Hospital, the Government remark the great falling off in the attendance, the numbers being 174 in and 6,242 out patients against 167 and 8,837 respectively in 1876-77. This large decrease is stated to be due to the closing of the Branch Dispensary, a measure which Dr. Tyrrell and two successive Presidents of the Municipality had approved. The Government do not object to the re-opening of the Branch institution, as it appears to be very generally desired, but they would have been glad to have received the data on which the conclusion as to the necessity for the measure is based. Possibly the effect of the Famine-relief Hospital on the Dispensary attendance has not been taken fully into account.

7. The Vaccination Returns show increased activity on the part of the Vaccinator, the number of operations having risen from 553 in the preceding year to 1,315. Five hundred and forty-one births and 723 deaths were registered against 546 births and 534 deaths in 1876-77.

No detailed information is given regarding the conservancy arrangements of the town. This should be done in the reports for the current year. The Government are glad to observe that successful efforts have been made to reduce the prickly-pear nuisance and the efforts should be continued.

8. The market arrangements should be explained. The Government do not understand how sellers are admitted to the vegetable market without payment. It is noted that the Commissioners were Rupees 600 in arrears to Government for their water supply.

(True Extract.)

W. Horsfall
Under Secy to Govt
for Acting Under Secretary.

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

Revenue Office
No 5259
Bdlt. of 1878

FINANCIAL

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,

Ac,
Ac,
Ac,

Chief Officer, 21st

Issue

15th November

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