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TAMIL NADU ARCHIVES
GOVERNMENT OF TAMIL NADU
Revenue **DEPARTMENT**

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Not to be folded or roughly handled

16th December 1878, No. 2249.

Municipal Reports.

Read the following paper :—

No. 121. *From J. G. HORSFALL, Esq., President of the Municipal Commissions, Kistna District, to the Acting Chief Secretary to Government, dated Masulipatam, 5th November 1878, No. 2382.*

I have the honor to forward the Vice-President's report on the working of the Guntoor Municipality for 1877-78.

2. A few corrections and notes, which have been found necessary, have been entered in red ink in the statements. The papers were received so late that it has not been possible to do more. Perhaps one or two points call for notice.

3. In Statement I under "Animals" and "Registration of Carts" are shown arrears of Rupees 20-8-0 and Rupees 18, respectively, as collected. This is not quite clear. These are not assessed taxes. No demand is previously fixed; and the payments which are usually made in advance are credited as they come.

4. In reviewing the report for 1876-77 the Government remarked (paragraph 2 of G.O., No. 2830, December 5th, 1877) that in consequence of a falling off in the Profession Tax the Commissioners found themselves unable to make over any portion of the Toll receipts to the Guntoor Local Fund Board, who in turn withheld their contribution for the Dispensary, and it was expected that the necessary adjustments would be made shortly. I regret to have to note that nothing has been done.

5. A sum of Rupees 6,030-12-7 is demanded by the Commissioners as the Local Fund Board's share of the Dispensary expenses for 1875-76, 1876-77, and 1877-78; while as a set-off against this, Rupees 4,500-10-8* are held in deposit, being

* Besides what is due for the previous year. the Board's share of the Town tolls. I have tried to impress upon both bodies the wishes of Government in this matter; that "as each instalment of tolls is received one-third should be handed over to the Local Fund Board and two-thirds only brought to the credit of the Municipality, and that if this arrangement is not strictly adhered to, it will be necessary to entrust the levy of the tolls to the Local Fund Board instead of to the Municipal Commissioners" (G.O., No. 295, 15th February 1878).

6. I am however of opinion that the Municipality's claim is but just, and that the Local Fund Board ought to have satisfied it long ago. The former's finances are certainly not very flourishing just now.

7. I am informed that arrangements are being entered into for a speedy adjustment of these differences.

ENCLOSURE No. 1.

From Surgeon S. BORAIL, M.B., Vice-President of the Municipal Commission, Guntoor, to the President of the Municipal Commissions, Kistna District, dated 17th October 1878, No. 384.

I have the honor to submit the annual report of the past year on the administration of the Municipality of Guntoor, together with the account and reports furnished by the Zillah Surgeon and Auditor of the Municipal Accounts, respectively, as approved by the Commissioners at this day's meeting.

2. During part of the past year Surgeon S. M. Tyrrell was the Vice-President of the Municipality until the 8th of October 1877. Surgeon P. J. Farrell, B.A., who succeeded him, took charge of the institution on the 5th of November 1877, and looked after its affairs until 30th June 1878 when he departed this life. I was appointed as Vice-President of the Municipality on the 20th July 1878. The delay in the submission of the report is thus partly accounted for.

3. During the year the net revenues of the Municipality, as per account prepared at this office, which amounted to Rupees 24,875-0-7, fell short of the Budget provision by Rupees 6,915 chiefly due to the Local Fund Board of the Guntoor Circle having withheld the arrears of the contribution due by them on account of the Dispensary at Guntoor, and to a number of assessments on account of Profession Tax not being collected within the year. Rupees 740 have been since collected up to date, and Rupees 1,348 have been struck off the Register at this day's meeting as being irrecoverable owing to deaths, absence on account of transfer, repetition of the names of persons and several other causes, so that only Rupees 277 remain to be still collected.

1876-77.		RS.	A.	P.
* Refund of Profession Tax		19	8	0
Do. of House Tax		91	5	2
1877-78.		RS.	A.	P.
Refund of Profession Tax		96	8	0
Total		207	5	2

4. I have expunged Rupees 207-5-2 both from the total revenues and expenditure, and there exists the difference of the amount between the account rendered by the Auditor and that prepared by me owing to the former not having subtracted from the ordinary receipts of House and Profession Taxes the refunds paid on appeals during the year as per margin.

5. Rupees 346-7-7 of House Tax arrears of Rupees 428-2-3 remaining uncollected at the end of the year have been since collected. Rupees 38-8-2 have been struck off the register this day by the meeting as being irrecoverable, as some of the houses were reported to have either fallen or been pulled down. Thus a small balance of Rupees 43-2-6 has to be still collected.

6. As observed by the Auditor in his report, paragraph 5, the decrease in the collection on account of "Tax on Carriages and Animals" was due to a number of ryots being found unable to pay for their bullocks during the intensity of the famine. Steps are being taken now for the recovery of the tax.

7. The increase over the Budget Estimate of Rupees 1,200 by the "Registration of Bandies" is due to the existence of a greater stimulus to traffic during the prevalence of famine here, and hence a larger number of bandies were brought by the townspeople for registration.

8. Regarding the items of expenditure:—the full Budget provision was not utilized as the Commissioners during the year were unable to procure sites for the construction of new latrines and a slaughter-house. The works having been provided in the current year's Budget steps are being taken to obtain them. A few of the mud-wall latrines existing in Kottapett and near Goondarow's well were repaired with brick and chunam.

9. A new pukka latrine has been built near the tank-diggers' houses which are not very far from the bed of the Black Tank. The inhabitants of aghaharam and the tank-diggers were hitherto soiling the bed of the tank, and since the construction of the latrine the practice was forbidden.

10. The Black Tank, I am pleased to say, has received the attention of the Commissioners it deserved. A head sluice has been constructed on the north side of the tank, and the surplus of the water can now easily be sent out without the least fear of the bund of the tank being breached. During the year, although there was a deficiency of rainfall here as elsewhere, the tank and the reservoir adjoining it contained a very good supply of good water. There seems to be nothing required for the Black Tank except the repairing, strengthening, and raising its bund here and there.

11. From the large quantity of water which it is known to contain for the last few years ever since improvements have taken place at the hands of the Commissioners, I am disposed to think that it is high time to make it a work of utility by irrigating the whole neighbourhood of the town lying towards the east of the tank, and this I submit, however, is for the Officers of the Department of Public Works to decide.

12. The roads of the town being in fair condition the full Budget grant was not spent. Several other minor works of more or less importance were also attended to.

13. The Commissioners were not able to pay the one-third share of tolls due to the Local Fund Board as well as for the educational inspection for the past two years, 1876-77 and 1877-78, owing to their funds being low in consequence of the Local Fund Board of the Circle not having paid what was due by them as contribution for the Guntoor Civil Dispensary. The whole correspondence on the subject has been forwarded to you for orders. But proposals have been received a few days ago from the Vice-President of the Local Fund Board that he is now prepared to meet the wishes of the Commissioners, and I therefore trust that the whole adjustment of the account between the two Boards will soon take place.

14. The remarks made in your letter, No. 415, dated 16th ultimo, addressed to the Board of Revenue, go to show that the Commissioners have withheld the one-third portion of the tolls this year in violation of the orders of Government, No. 205, dated 15th February 1878. But I beg to state that, since the receipt of the above Order, the Commissioners have been punctually paying the one-third share of tolls as received by instalments this year, irrespective of the want of adjustment of accounts between the two Boards for the previous years.

15. There was an addition of eleven schools made to those existing on the system for the payment of results. The Commissioners are of opinion, from the unfavorable nature of the reports received from the Deputy Inspector of Schools, that the Municipal Schools, whether under the salaried or the combined systems, have not worked well, and they have therefore recognised as result schools all the elementary schools of the town during the current year.

16. Under Grant III, Hospitals and Dispensaries, a sum of Rupees 150 was added on account of the cost of kerosene oil which was supplied to the Dispensary from the Lighting Department of the town, and the amount was reduced accordingly under Grant IV. Hence the difference between the statement of the Auditor and that furnished by me.

17. During the year a larger number of in and out patients sought relief at the Dispensary which continued to be more popular. The inhabitants of the town, I am glad to state, have begun to come forward for advice at the Hospital free from caste prejudice and superstitions. In time I hope that the institution would be recognised as the only one where relief is at all times available.

18. On account of a larger number of patients admitted in the Dispensary the dieting charges have increased, and hence the Budget grant was exceeded.

19. The conservancy of the town was attended to with the utmost care and vigilance as in former years, and the general opinion of the residents is that the town was kept cleaner and freer from epidemics during the year. A large number of private privies were inspected and courtyards containing rubbish ordered to be cleaned. Dry-earth system was carried out in our latrines as far as possible; and from the scheme lately adopted by the Commissioners to divide the town into four divisions with one Nuisance Inspector over each, instead of two as at present, I am led to think that Guntoor will become the more looked after as regards conservancy as one desires to see it done. On the whole, however, the town presents always a cleaner and healthier appearance.

20. The lighting of the town was very much appreciated by the people. We still require more lamps which I trust the Commissioners will be able to procure before long.

21. The Auditor has not distributed or exhibited the famine relief batta under the various departments of the Municipality as he ought to have done, and therefore the figures shown by him and by me will necessarily vary under the head "Establishments."

22. The full Budget allotment made for the office establishment was not spent as the Commissioners had a sufficient number of printed books and forms and abstained buying stationery at Madras.

23. As remarked by the Auditor in paragraphs 13 and 29 of his report, the chief item of Rupees 54-10-1 calls for an explanation. It seems that Mr. France, while acting as Manager of the Municipal Office during the absence of the present incumbent on leave, drew erroneously the sum that was already refunded on account of Profession Tax for 1875-76. Other discrepancies pointed out by the Auditor took place in his time which I trust will not recur again. The Rupees 20 were spent for defending suits filed for the recovery of the Profession Tax of 1875-76 which were decided against the Municipality.

24. The remarks and suggestions made by the Auditor in paragraphs 31 and 33 will be carried out as they commend themselves to the notice of the Commissioners. They have been long contemplating to devise a system of petty task-work so as to economise the expenditure on their public works; and I trust that before long they would be able to do so.

25. Regarding paragraph 32 of the report of the Auditor, I beg to inform you that the Vice-President was authorized by the Commissioners, at a meeting held on the 8th August 1877, to pass all certified emergent bills; and those which were paid by him on the dates specified by the Auditor were all certified by the Commissioners as being correct excepting that of Rupees 50 The item of Rupees 50 was for refund of Profession Tax received in 1875-76 from one of the Commissioners, G. Sarabiah Gann. As the Commissioners have decided already on the receipt of the decision of the High Court declaring that the tax was illegally collected to pay back all those from whom the tax was collected on their applying for the same, the sum was paid under the signature of Dr. Farrell.

26. In conclusion, I beg to report that the several subordinates of the Municipality, the Accountant and Mr. France, Market Superintendent in particular, have worked and continued to work to my entire satisfaction.

27. I cannot refrain from bringing to your notice the case of A. Lakshmendoss, Manager of the Municipal Office, who is worthy of being recommended to you. He has given me and the Commissioners every satisfaction in spite of discouraging and annoying causes common in places where people are opposed to taxation, by his untiring zeal and ability and by rendering all the assistance he could. His duties are very responsible and onerous. From his knowledge of the things here and his intelligence coupled with long service in the Municipality he has proved himself so worthy of the position he holds that he deserves every encouragement in your and the hands of the Commissioners. He has been applauded very highly in the reports and service registers by all the Vice-Presidents of the Municipality successively.

ENCLOSURE No. 2.

Medical Report of the Civil Dispensary, Guntoor, for the nine Months ending 30th Sept. 1877, by Surgeon S. M. Tyrrell, Zillah Surgeon.

I.—Observations on the climate and season of the past year and the condition of the public health in the station and surrounding district.

Vide Jail report.

II.—Detailed narrative of any epidemic.

Vide Jail report.

III.—Principal diseases and classes of diseases prevalent during the year.

The principal diseases and conditions for which advice and treatment were sought were the following:—Ague, primary and secondary syphilis, bronchial and rheumatic affections, dysentery, ear and eye diseases, neuralgias and dyspepsias, diarrhoea, paralysis and other nervous diseases, itch and other cutaneous affections, constipation, worms, boils and abscesses, ulcers, mycetoma, wounds, fractures, and dislocations.

IV.—Special or remarkable cases suited for communication to the profession extracted from the Case Book.

None.

V.—Surgical operations performed during the nine months with results.

There were eight capital and forty-five minor operations performed. In one case of amputation below the knee joint, secondary hæmorrhage set in on the eighth day after operation, and as the bleeding point could not be found, I was compelled to amputate at the lower third of the thigh by the circular method. The patient will soon be discharged from hospital. The bleeding was caused by the patient's own carelessness; he pressed the stump against the bed, when from the pain caused, it jerked about for some time, repeatedly striking the face of it against the mattress.

VI.—Economic statistics and management of the hospital.

The Civil Dispensary is in charge of the Municipal Commissioners of this town and all its wants are provided by that body assisted by a contribution of Rupees 2,000 from the Local Fund Board. The European and Native subscriptions have become very small. Some of the European subscribers are of opinion that they ought to get whatever medicine they require from the hospital without the Doctor's permission or prescription. They think that whatever quantity they ask for ought to be supplied them at once, and that the Doctor, who is responsible for the medicine he receives from the stores and has to give an account of them, ought not to interfere. Because I accordance with the rules laid down in the Medical Code. During the past nine months the institution has as usual rendered good services to the sick of all classes of the community among whom I am pleased to record it has become quite popular. In the period mentioned 107 in-patients and 4,215 out-patients were treated against 124 in-door and 3,586 out-door patients in the corresponding months of 1876. The decrease in the number of in-patients is due to the establishment of the relief hospital, where all sick famine-stricken wanderers have been housed and treated. The out-patients department of the hospital is very popular, and largely frequented by every section of the native community. First-class Hospital Assistant M. Rajahgopal, No. 317, has as usual afforded me every satisfaction in the discharge of his duties. He looked after three institutions, viz., the Dispensary, Police, and Relief Hospitals, until he was relieved at the latter by Hospital Assistant D. Antony. He was taxed very severely, and having no assistant, had to look after all the patients in the three hospitals. He did his work in a most careful and attentive manner, and was particularly kind and good to the sick in the Relief Hospital. To him I must attribute in a great measure the present popularity of the Dispensary, for the people who frequent it like to be treated kindly and gently. I thank him for his assistance to me during the time he has been here. Hospital Assistant V. Yethirajulu, No. 326, worked at the Dispensary when in the station and assisted Rajahgopal.

VII.—Condition as to usefulness of lying-in ward.

A lying-in ward would, there is no doubt, add to the popularity of this, the chief hospital in the division, and would I feel sure be largely resorted to by all castes, especially by the poor Mala and Madiga women.

VIII.—Changes in, or additions to Hospital buildings, &c., during the nine months of the year.

None.

(True Copy.)

(Signed) P. J. FARRELL M.B., Surgeon,
Acting Zillah Surgeon.

No. 122.

ORDER THEREON, 16th December 1878, No. 2249.

In the annexed abstract the receipts and expenditure of the Guntoor Municipality for 1877-78 classified under the various heads are contrasted with the estimates for the year and the actuals of the preceding year:—

RECEIPTS.			
	Actuals, 1876-77. RS.	Estimates, 1877-78. RS.	Actuals, 1877-78. RS.
Balance brought forward	3,240	570	569
Rates on Houses and Lands	3,517	3,600	3,393
Taxes on Arts	1,809	8,300	6,869
Taxes on Vehicles and Animals	946	1,000	887
Registration of Carts	1,270	1,200	1,404
Tolls	8,025	9,130	9,133
Licenses	369	200	341
Assignments by Government	54	1,330	1,125
Contribution from Local Funds	..	6,030	..
Fines and Fees	294	500	531
Endowments	458	330	390
Miscellaneous	364	170	383
Advances Recoverable	44	..	239
Total	20,390	32,360	25,264
CHARGES.			
	Actuals, 1876-77. RS.	Estimates, 1877-78. RS.	Actuals, 1877-78. RS.
GRANT I.			
New Works—			
Communications	7	1,300	654
Buildings	130	3,600	839
Sanitary and Miscellaneous	..	..	..
Repairs—			
Communications	388	1,000	587
Buildings	253	..	62
Sanitary and Miscellaneous	906	450	53
Establishment	577	772	529
Tools and Plant	..	50	..
Contributions to Local Funds	..	2,675	..
GRANT II.			
Municipal Schools	835	156	207
Results Grants	424	1,337	1,117
Schools on the Combined System	..	261	200
Inspection (Contribution)	..	80	..
GRANT III.			
Hospitals and Dispensaries	4,570	4,260	4,628
Vaccination	279	280	245
Registration of Births and Deaths	120	120	120
Conservancy	6,786	7,388	7,321
GRANT IV.			
Lighting	1,133	1,092	759
Markets	240	300	270
Choultries	64	60	71
Avenues and Watering Roads	74	50	..
Miscellaneous	354	604	282
GRANT V.			
Supervision and Management	2,553	2,152	1,913
Advances Recoverable	2	4,200	255
Refunds	126	..	3,555
Balances	569	173	1,597
Total	20,390	32,360	25,264

In the above abstract the contribution of Rupees 180 from Provincial Funds towards the pay of the Medical Subordinate for 1877-78 is excluded from the receipt and expenditure side. The President appears to be aware of the rule on the point, and should have amended the account before forwarding it to Government.

2. The receipts excluding the opening balance amounted to Rupees 24,695 against Rupees 31,790 estimated and Rupees 17,150 realized in 1876-77; those from taxation alone being Rupees 22,027, Rupees 23,430, and Rupees 15,936, respectively. The decrease of the latter below the estimate is due chiefly to a portion of the Profession Tax assessment having become irrecoverable owing to the reasons stated by the Vice-President; and the increase above the actuals of 1876-77 is attributable mainly to the same tax not having been properly collected for the reasons explained in that year's report and partly to the Tolls revenue having improved in the year under review. The amount realized from the tax on vehicles and animals fell below the estimate by Rupees 113, while that from the registration of carts rose by Rupees 204. The reason urged for the latter in paragraph 7 of the Vice-President's report is increase of traffic owing to the prevalence of famine; but the same cause must have led to an increase in the collections from the tax on animals, although it might have tended to reduce the number of spring vehicles. There is no noteworthy variation under the remaining heads except "Contribution from Local Funds." This last has been withheld by the Local Fund Board, owing apparently to want of a clear understanding on the subject between them and the Municipality which led to the latter not paying in their turn the Local Fund share of the Tolls and keeping the same under Deposits. The Government note that the Vice-President of the Local Fund Board has made proposals for meeting the Municipality's demand. The President, who is also President of the Local Fund Board, will take the steps necessary for securing the immediate settlement of this dispute. The arrears uncollected at the close of the year were small except under Tax on Trades, &c., and evidence the satisfactory progress of collections during the year. Of Rupees 2,365 of the arrears of trades tax at the close of the year, Rupees 740 have been subsequently collected and Rupees 1,348 written off as irrecoverable.

3. The expenditure amounted to Rupees 19,857, excluding Rupees 3,555 refunded on account of the Profession Tax collections of 1875-76 and advances, against Rupees 27,987 estimated and Rupees 19,693 actuals in 1876-77. It was in the following proportions:—

Public Works	13.7
Education	7.7
Medical Services	62.0
Miscellaneous	7.0
Supervision	9.6

4. The sum expended on Public Works was less than the Budget allotments owing to the provision for new latrines and a slaughter-house not having been fully utilized in consequence of the difficulty experienced in securing suitable sites. The Government are however glad to learn that one new pukka latrine was built; two with mud walls repaired; and some useful improvements made to the Black Tank. Any further expenditure in regard to improving the irrigation capabilities of the tank cannot be wholly charged to Municipal Funds if the lands outside the Municipal limits are also intended to be benefited thereby.

5. The Educational charges show an increase of Rupees 265 over those of 1876-77. The Municipal Schools having been unfavorably reported on by the officers of the Educational Department, the Commissioners directed their efforts towards extending operations under the results system. The reason for the failure of the Municipal Schools is not stated, nor the reports of the Educational Officers on the subject, submitted. The school conducted on the combined system appears to have been only recently founded and had on its rolls twenty-nine boys. The trial was not of sufficient duration to enable the Commissioners to pronounce the school a failure. In any case the reasons for the conclusion come to by them should have been stated. The extension of the results grants system is however satisfactory as all the schools in the

town are said to have been brought under its influence. In the note to Statement V the number of schools newly established is said to be eleven, while paragraph 15 of the Vice-President's letter leads to the belief that the schools had existed prior to their recognition by the Municipality as schools for which results grants may be given.

6. The Dispensary is reported to have increased in popularity, and the number of persons treated were 107 in and 4,215 out patients against 124 and 3,586 respectively in the previous year. The figures relate only to nine months. The decrease in the number of in-patients is attributed to the establishment of a separate Relief Hospital. The Government are glad to learn that the conservancy was attended to with the utmost care and diligence, and that the greater cleanliness of the town and its freedom from epidemics during the year is admitted by the residents. Vaccination and registration of births and deaths have not been noticed by the Vice-President. The omission should be supplied and the number of births and deaths reported.

7. The Auditor's report is needlessly long, and the greater portion of it partakes more of the nature of an administration report than of a mere description of the state of the accounts. The remarks in paragraphs 31 to 33, however, deserve attention, and it is observed that the Commissioners have noted them.

8. The amount of Rupees 255 shown as advances recoverable in Statement II is not included in the assets of the Municipality, particulars of which are entered in the note to that statement.

(True Extract.)

A. B. Jeyaraj
Acting Under Secy. to Govt.

To the President of the Municipal Commission, Gunttoor.

- „ Revenue Department.
- „ Public Works Department.
- „ Board of Revenue.
- „ Surgeon-General, Indian Medical Department.
- „ Sanitary Commissioner.
- „ Director of Public Instruction.
- „ Accountant-General.
- „ President of the Local Fund Board, Kistna.

Exd. J. Wright.

Recd. 24/12/78
2/12/79
Profr. O. A. 18/12/79
Oct. 11 18/12/79
Oct. 11 18/12/79

FINANCIAL

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Canton,

Rec., Rec., Rec.

Dist. President, 16th.

Large 16th.

Dist. 15th.

Dist.

G.O., 16th December 1878, No. 2219.

DECEMBER.
Nos. 121-132.

*Month — Report — The annual report of
the working of the Canton Municipality for
1877-78, received.*

Delivered —
W. Davis.