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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<i>222</i>	Press.
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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

21st December 1878, No. 2304.

Municipal-Reports.

Read the following paper:—

No. 209. *From G. D. LEMAN, Esq., President of the Municipal Commissions, Ganjam, to the Acting Chief Secretary to Government, dated Chatterpore, 22nd October 1878, No. 3648.*

I have the honor to forward, herewith, the annual report of the Berhampore Municipality for the past official year 1877-78, with the prescribed accounts, and the reports of the Auditor on the examination of the accounts, and of the Medical Officer on the working of the Civil Dispensary.

2. The annexed abstract shows the receipts and charges of the Municipality for 1877-78 as compared with the estimates for that year and the actuals of 1876-77:—

RECEIPTS.

3. The increase of receipts over the Budget Estimate is Rupees 2,077; it is divided over ten items, all of which are fluctuating ones. No special notice of them is necessary.

4. The House Tax was revised, and the net increase was Rupees 766-8-2. The Vice-President's report in paragraph 3 is inaccurate. Instead of increasing the Budget Estimate by Rupees 400, as was proposed in the body of the report of the Vice-President, recorded in G.O., 24th February 1877, No. 710, the estimate was allowed to remain at the old rate, Rupees 4,000. The demand should be, as far as the figures go, Rupees 4,766-8-2, of which Rupees 3,452-8-3 alone has been collected.

5. The sum of Rupees 17 shown under "Tax on Arts," &c., was an arrear of 1873-74.

DISBURSEMENTS.

6. The amount of grant for New Works was Rupees 500, of which Rupees 300 were diverted towards payment of the compensation for the swamp land taken up by the Municipality (*vide* G.O., 12th December 1877, No. 2873). Rupees 188 were expended in constructing stone drains, and Rupees 4 for erecting a temporary shed for cholera patients.

7. Under Repairs, Rupees 1,437 were spent on the town roads enumerated in Statement II-A, Part II; Rupees 114 on the Dispensary and Town School-buildings, and on cholera latrine and bullocks sheds, and Rupees 60 on dust receptacles, &c. The resolution of the Commissioners explaining the causes for the unspent balances under Repairs is recorded in G.O., 5th July 1878, No. 1186.

8. The expenditure for educational purposes (Grant II) was Rupees 2,161 against an allotment of Rupees 2,070. The increase is due to the fact that certain payments of results grants gained in the former year were made in this.

9. The number of boys at the commencement and close of the year in the town school was 100 and 124, respectively. There are five classes, one of which is a

Hindustani one. The fourth class corresponds with the third of the Government Zillah School, and is in fact a feeder to it.

10. Of the two girls' schools, the Hindu School, forty-four girls, has been favorably reported on by the Inspector. The teaching in the Mahomedan School, thirty-two girls, is very defective owing to the difficulty in obtaining a properly-qualified mistress. There was an increase in the number on the rolls of the two institutions, twelve in the former, and three in the latter.

11. The expenditure under Grant III was Rupees 7,313 against Rupees 6,512, the allotment. The increase is due to the increased prices of provision in the past year.

12. During the year, 3,006* cases were treated at the Dispensary against 2,754* in the preceding year. With reference to Dr. North's suggestion that caste wards be erected, the Commissioners promised to discuss the matter when they frame their Budget Estimates for the next year. There is at present an old shed in the Dispensary compound which will be repaired and used as a convalescent shed.

13. The number of cases vaccinated during the year was 251 against 120 in the preceding year. Of these 251 cases, 202 were successful. The vaccinator employed was on probation till August. The attention of the Commissioners has been drawn to the necessity of appointing a first-class vaccinator under the new rules, as advocated by the Sanitary Commissioner in his letter, No. 348, dated 20th March, recorded in G.O., dated 24th April 1878, No. 72, Financial Department.

14. The number of births and deaths registered was 516 and 1,014 against 318 and 556 respectively in the previous year. The deaths from cholera alone numbered 483 against 79 in the year before.

15. The expenditure under Grant IV was Rupees 1,824, or Rupees 264 in excess of the Budget allotment. The increase is chiefly due to the payment of compensation for the land referred to in paragraph 6 *supra* and to the charges incurred in the survey thereof. There is however a decrease of Rupees 152 in the item of lighting charges due to the reduced price at which kerosene oil was procurable.

16. The variations in the items under Grant V are too trifling to need any explanation.

17. The Commissioners expended Rupees 431 famine batta to their servants.

18. The year closed with a balance in favor of the Municipality of Rupees 2,370 in cash, and Rupees 2,000 in Government promissory notes.

19. The cholera was burst in November and December, and it was aggravated by the high prices of food and the great scarcity of water. All the tanks and many of the town wells dried up entirely.

20. The Auditor's suggestions have received the Commissioners' attention. Their resolution is also forwarded.

ENCLOSURE No. 1.

From G. S. FORBES, Esq., Vice-President of the Municipal Commission, Berhampore, to the President of the Municipal Commissions, Ganjam, dated 23rd September 1878, No. 133.

I have the honor to submit, herewith, the annual report of the Berhampore Municipality for the official year 1877-78, together with the duly audited statements of receipts and charges and the Auditor's report in original. The Zillah Surgeon's report on the working of the Berhampore Civil Dispensary is also submitted herewith.

2. STATEMENT I embraces receipts from all sources. The total receipts of the year with the opening balance of Rupees 671-4-11 were Rupees 17,637-4-9, being an increase of Rupees 2,077-4-9 over the Budget Estimate as detailed below:—

	Decrease.			Increase.		
	RS.	A.	P.	RS.	A.	P.
Opening Balance	157	13	2	636	4	11
Rate on Houses and Lands				17	0	0
Tax on Arts, &c.				407	8	0
" on Vehicles and Animals				97	4	0
Registration of Carts				450	0	0
Tolls				30	0	0
Licenses				15	13	0
Contribution from Special Funds				584	9	2
Fines and Fees				38	4	0
School Fees	44	14	6			
Rent of Market	6	12	2			
Endowments	55	6	6			
Sale of Sweepings				34	0	0
Recovery of advances on certain works				31	8	0
Sale of Sweepings						
Total	264	14	4	2,342	3	1
Deduct Decrease				264	14	4
Net Increase				2,077	4	9

3. *Rate on Houses and Lands.*—There is a decrease of Rupees 157-13-2 with reference to the Budget Estimate of Rupees 4,000. A sum of Rupees 731-6-6, as noted in the margin, was outstanding at the close of the year under report. On 1st April the arrears of previous years outstanding were Rupees 435-1-2, of which a sum of Rupees 389-10-7 was collected during the year, and a further sum of Rupees 24-11-0 was written off by the Commissioners, leaving a balance of Rupees 20-11-7 to be collected. As mentioned in paragraph 4 of the Budget Report, dated 20th December 1876, embodied in G.O., No. 710, of 24th February 1877, the Commissioners revised the assessment on houses during the year; the revision was not however completed till November. The revision resulted in an increase of Rupees 323-12-0 over the Budget Estimate. We anticipated an increase of Rupees 500 and so budgeted, but the increase was thus Rupees 823-12-0, or, if the amount remitted on appeal be deducted, Rupees 766-8-2. The demand for the year was Rs. 4,223-12-0. Rupees 57-3-10 were remitted on appeal after revision, and the collections were Rs. 3,452-8-3.

4. *Tax on Arts, &c.*—Out of the balance of Rupees 26-8-0 of Profession Tax still remaining to be realised at the commencement of the year, a sum of Rupees 17 was recovered and Rupees 9-8-0 remitted, so this item now disappears from our accounts.

5. *Tax on Vehicles and Animals* shows an increase of Rupees 407-8-0. The increase, as will be apparent from the figures in the margin, is due to the more strict supervision of this head of income, as there is no reason to believe that there is any marked increase in subjects of taxation.

6. *Registration of Carts.*—For the increase of Rupees 97-4-0 (representing an increase of about thirty-five carts more than last year registered) no definite cause can be assigned.

7. *Tolls.*—There is an increase of Rupees 450. The tolls are put up to auction, and the former contractor again was the purchaser this year at that amount over his last year's bid.

8. *Licenses.*—The receipts from this source were Rupees 60 (Rupees 22 fees for slaughter-houses, and Rupees 38 for brick-kilns) showing an increase of Rupees 30 over the Budget Estimate.

9. *Contribution from Special Funds.*—There was an increase of Rupees 15-13-0 under Surplus Pound Fund Collections.

10. *Contribution from Local Funds.*—This is constant.

11. *Fees and Fines.*—The collections under this head amounted to Rupees 974-9-2 per margin showing an increase of Rupees 584-9-2:—

RS.	A.	P.	
694	1	0	Magisterial fines.
171	1	6	Fees under demand and distress warrants.
85	14	8	Fees levied for carts at cart-stands.
23	8	0	Fees for pandals.
974	9	2	

- (a) *Magisterial Fines*.—We budgeted this at Rupees 200. Two hundred and seventy-one persons were prosecuted for omission to pay tax on their carts and animals. The number of all prosecutions during the year was 453. Hence there is an increase of Rupees 494-1-0 under this head.
- (b) There is a decrease of Rupees 18-14-6 in "Fees under demand notices and distress warrants."
- (c) *Fees for Cart-stands*.—From and after 1st September a fee of one pie a bandy per day was collected at cart-stands. The collections under this head are Rupees 85-14-8. No provision was made in the Budget under this head, but the Commissioners proceeded under Section 137 of the Act. Their action in this matter is mentioned at paragraph 9 of the Budget Report for 1878-79 embodied in G.O., No. 563, dated 25th March 1878.
- (d) *Fees for Ponds*.—A sum of Rupees 22-8-0 was collected during the year (*vide* G.O., No. 2572, dated 25th October 1877).

12. *School Fees*.—The increase of Rupees 38-4-0 under this head is due to increase in attendance at the Town School.

13. *Rent of Market*.—There is a decrease of Rupees 44-14-6 as compared with the Budget item. The Commissioners in December 1877 passed a resolution with the object of making improvements in the market-place by leasing out the privilege of erecting a square of tiled shops which were to be let out to shopkeepers on conditions. At the time several merchants of means promised to apply for the privilege and build such shops. In consequence the Commissioners expected an increase under this head, but the season turned out so unfavorable that the merchants refused to fulfil their promises, and no shops were erected, and hence the decrease.

14. *Endowments*.—The decrease on the whole is Rupees 6-12-2 in comparison with the Budget, and is due to the falling off in voluntary subscriptions which amounted to only Rupees 268-8-0.

15. A sum of Rupees 150 was received from the Paymaster at the Presidency on account of conservancy allowance for the cantonment.

16. *Sale of Sweepings*.—The actual collections under this head are Rupees 94-9-6 against the Budget allotment of Rupees 150. Rupees 84 were however estimated as cost of collections, and our net budgeted revenue was thus Rupees 66. The Commissioners however instead of keeping the gathering of manure in their own hands sold the right of gathering for Rupees 62 and realised that sum. Besides that the sum of Rupees 27-1-6 was realized by the sale of manure at the rubbish depôts and of bratties remaining unsold at the end of last year. And a further sum of Rupees 5-8-0, being arrears due for 1874-75 by the man who then had the contract for collecting manure at the cart-stands, was also recovered.

17. Rupees 34 were advanced during 1876-77 for bricks and chunam on account of a latrine proposed to be built near the Ramalingam Tank, but the erection of which the Commissioners subsequently saw fit not to undertake, and this item was recovered.

18. A sum of Rupees 31-8-0 was realised by the sale of five unserviceable bullocks.

19. STATEMENT II furnishes the detailed particulars of expenditure which amounted to Rupees 15,268-8-6, being an increase of Rupees 14-8-6 on the Budget Estimate:—

Grants.				Budget.	Actuals.	Decrease.	Increase.
				RS.	RS. A. P.	RS. A. P.	RS. A. P.
I	..	..	..	3,130	1,982 13 1	1,147 2 11	90 9 8
II	..	..	..	2,970	2,160 9 8	..	801 2 10
III	..	..	..	6,512	7,313 2 10	..	263 15 11
IV	..	..	..	1,560	1,823 15 11	..	3 15 0
V	..	..	..	1,982	1,985 15 0	..	2 0 0
Refunds	..	..	..	..	2 0 0	..	..
Total				15,254	15,268 8 6	1,147 2 11	1,161 11 5

20.

GRANT I—PUBLIC WORKS.

(a) *New Works*.

(1.) *Communications*.—The Budget item of Rupees 200 was not spent; it was diverted under G.O., No. 2873, dated 12th December 1877, to the payment of the compensation on account of the swamp land taken up by the Municipality.

(2.) *Buildings*.—An extra cholera shed was commenced in the month of March within the compound of the Dispensary. The necessity for this arose owing to the distress in the district and to the severe epidemic of cholera which prevailed. A sum of Rupees 4 was spent on this account in that month.

(3.) *Drainage*.—Out of the Budget allotment of Rupees 300, Rupees 100 was paid on account of the swamp land mentioned *supra*. Rupees 188-3-0 were spent in constructing V shaped cutstone drains in streets Nos. 2, 3, and 6 of Bapore to the extent of 170 running yards.

(b) *Repairs*.

(1.) *Communications*.—Rupees 2,170 were budgeted, but only Rupees 1,224-4-4 were spent in repairing roads, being a decrease of Rupees 945-11-8 on this allotment. Besides this, Rupees 212-4-11* were spent out of the opening balance in hand in completing roads which were sanctioned in 1876-77, but which remained unfinished at the end of that year. This sum of Rupees 212-4-11 has been included in the

RS.	A.	P.	No.	7 Street, Berhampore.
10	14	3	"	"
37	8	1	"	"
94	7	5	"	"
69	7	2	"	cost of gravel.

Rupees 1,436-9-3 in Statement II, Grant I, (2) Repairs, (a) Communications. The details are given in Statement II-A, Part II, Repairs.

(2.) *Buildings*.—Rupees 113-14-7 against Rupees 150 were incurred in repairing the Dispensary and other works, as detailed in the statement above referred to.

(3.) *Miscellaneous*.—Rupees 60-2-3 were spent in the repair of dust receptacles, &c.

(4.) No tools were purchased during the year; hence the item of Rupees 30 was not spent.

21. From Grant I there was thus diverted Rupees 300, i.e., Rupees 200 under Communications, and Rupees 100 under Drainage, altogether under Grant I a sum of Rupees 847-2-11 (i.e., Rupees 1,147-2-11 — 300) remained unspent. The reasons are detailed in Resolution V of the Commissioners, dated 11th May 1878, recorded in G.O., 5th July 1878, No. 1186, which accorded sanction to Rupees 648-6-6 which formed the amount of unspent but budgeted allotments to be reallocated this year. The resolution above quoted fully explains the reasons why so much of the grant came to be unspent. Thus Rupees 1,147-2-11 was the total amount of Grant I; of that as just stated Rupees 300 were reallocated and Rupees 648-6-6 were budgeted for works which the Commissioners did not undertake at all during the year, and the remainder Rupees 198-12-5 was the amount of saving on works budgeted for and completed out of the grant.

GRANT II—EDUCATION.

(a) *Municipal Schools*.

(1.) *Town School*.—The increase with reference to the Budget Estimate is Rupees 3-7-6 on the whole. Although there is a saving of Rupees 5-1-7 under Establishment and Contingencies yet the actual increase over Budget is due to payment of famine batta to school servants. There were 100 boys on the rolls at the commencement of the year and 124 at the close. The school is divided into five classes, viz., the fourth, third, second, first, and Hindustani classes; the fourth class corresponds to the third class of the Zillah School. The attendance at the beginning and close of the year in the various classes was as follows:—

Classes.	Number at the Beginning of the Year.	Number at the Close of the Year.
Fourth	14	25
Third	23	28
Second	30	23
First	19	34
Hindustani	14	14
Total	100	124

The Commissioners were glad to find that all the boys of the fourth class were taken into the Zillah School at the beginning of this year. The Inspector of Schools in his last inspection report says: "This school is supported by the Municipal Commission. The standard is rather low, but the school seems to answer fairly the purpose for which it was intended, viz., that of being a feeder to the third class of the Government School. It seems fairly well conducted by the present Headmaster and passed a better examination than I recollect it to have done before." The Commissioners intend making a provision in the Budget for 1879-80 for a school-building.

(2.) *Girls' Schools*.—As compared with the Budget Estimate the increase is Rupees 5-3-3, which is due to payment of famine batta to the school servants.

(a.) *Hindu Girls' School*.—This school is divided into three classes. The number on the rolls at the opening of the year was thirty-two, and the attendance increased by twelve during the year. The standard in Arithmetic has been raised in accordance with the suggestions of the Inspector of Schools, who made a satisfactory report.

(b.) *Mahomedan Girls' School*.—The number of the girls on the rolls increased from twenty-nine to thirty-two during the year; the school is divided into three classes. The teaching is very defective, but the Commissioners have been unable as yet to obtain a properly-qualified mistress.

3. *Results Grants*.—Rupees 382 were spent under this head; Rupees 119 on account of grants for last year 1876-77 and for which the certifying memoranda were sent in after the close of the year; and Rupees 263 in the current year on account of eleven schools.

23. GRANT III—SANITATION AND MEDICAL SERVICES.

(a.) *Hospitals and Dispensaries*.—Budget allotment Rupees 2,070, actual expenditure Rupees 2,475-4-2; the increase, Rupees 405-4-2, is due chiefly to increased charges under diets of patients owing to the high prices that ruled during the year. A sum of Rupees 30 was paid to the Dispensary menial servants as famine batta. A further sum of Rupees 371-2-3 was incurred on account of European medicines supplied by the Medical Department, but was not paid during the year as no bill was received for the same. The in and out patients treated at the Dispensary were 390 and 2,616 against 210 and 2,544 respectively in the preceding year.

(b.) *Vaccination*.—There is a decrease on the whole of Rupees 10-14-6 in the allotment of Rupees 120. The cost of the establishment fell by Rupees 23-14-6 as the vaccinator was on probation till August on 5 Rupees a-month. A sum of Rupees 10 was passed, and paid under the superintendence of the Surgeon in rewards to persons bringing their children for vaccination. There were 251 cases of vaccination in the year under report against 120 in 1876-77; 203 cases were successful.

April	9
November	175
December	182
January	33
February	24
March	69

Total .. 483

(c.) *Registration*.—The increase of Rs. 3 is owing to payment of famine batta to the Registrar. The number of births and deaths during the year was 506* and 965* as against 318 and 556 respectively of the previous year. Of 965 deaths 483 were from cholera.

(d.) *Consecrancy*.—There is an increase of Rupees 403-13-2. Of this, Rupees 314-12-0 was

paid in famine batta; Rupees 83-10-11 was incurred excess in repairing carts; and Rupees 20 were spent in hiring bullocks for municipal carts when those of the Municipality were attacked with smallpox.

24. GRANT IV—MISCELLANEOUS.

(1.) *Lighting*.—The decrease of Rupees 152-2-2 is owing to the reduced price at which kerosene oil was procurable, but Rupees 21 were incurred on account of famine batta to lamp-lighters.

(2.) *Market*.—A sum of Rupees 4 was paid in excess as famine batta.

(3.) *Avenues*.—The decrease is Rupees 17-5-6 under this head.

(4.) There is a decrease of Rupees 6-12-0 under rewards for killing dogs. Two hundred and fifty animals were destroyed.

(5.) *Bandstand*.—A sum of Rupees 14 was paid to the establishment entertained to collect and prepare bratties during March and April. In April the right of gathering as mentioned in paragraph 16 was let out. On the 18th August 1877 the Commissioners resolved to levy fees from 1st September in the bandstands (*vide* paragraph 11 (c)) and an establishment was entertained for the purpose. Its cost up to the end of the year under report was Rupees 62-7-5 pay of two peons, plus Rupees 9-4-9 their famine batta.

(6.) Rupees 68-9-9 were spent on account of sulphur and tar bonfires during the prevalence of cholera.

(7.) Out of the Rupees 180 provided in the Budget for lunatic charges, Rupees 138-6-8 were paid, as per bills received from the District Magistrate of Vizagapatam, for the treatment of a lunatic of this Municipality in the Asylum there.

* Should be 516 and 1,014.—G. D. L.

(8.) A sum of Rupees 82-4-2 was charge incurred for surveying, &c., the swamp land taken up; the sum of Rupees 300 was paid (*vide* paragraph 20) in part payment of the compensation due for the same.

25. GRANT V—*Supervision and Management*.—There is an increase of Rupees 3-15-0. There was a saving of Rupees 25-1-5 under Establishment and Contingencies, but Rupees 29-0-5 was paid in famine batta.

26. A refund of Rupees 2 was made on account of excess cart-tax paid.

27. The reserve in favor of the Municipality was Rupees 2,370-7-3 including the deposit balance of Rupees 1-11-0 against Rupees 306 of the Budget and 458 of the probable Estimate. This large increase under reserve was owing to increased collections as detailed in paragraph 2.

28. The number of meetings held during the year was thirty, and the average number of attendance was (say) four.

29. With the Auditor's report the Commissioners beg to forward, herewith, Extract No. V from their Proceedings, dated the 14th instant.

30. Owing to the famine rates that prevailed during the year the Commissioners had to increase the pay (of the salaries) of all the servants drawing Rupees 10 and under from September to November, and after November only of all servants drawing Rupees 5 and under; this was paid under the name of famine batta. This extra charge could not be foreseen and was not budgeted. The total amount paid thus was Rupees 431-1-2.

31. With reference to the Zillah Surgeon's annual report the Commissioners make the following observations:—A new cholera shed has been erected, and the old shed will be repaired and used as a convalescent shed. The matter of caste wards will be disposed of when the Budget for the coming year is under consideration.

32. *The Public Health*.—A severe epidemic of cholera raged from November and was still severe at the close of the year under report. Its virulence is to be ascribed no doubt to the famine rates at which all food-grains were and the consequent distress and also to the failure of the monsoon which caused after November almost a water famine.

33. The delay in submitting this report, which the Commissioners regret, was chiefly due to the fact that the accounts were with the Auditor for about four months.

No. 210. ORDER THEREON, 21st December 1878, No. 2304.

The receipts and charges of the Berhampore Municipality for 1877-78 are contrasted in the abstract given below with the estimates for the year and the actuals for 1876-77:—

	RECEIPTS.	Actuals, 1876-77.	Estimate, 1877-78.	Actuals, 1877-78.
		RS.	RS.	RS.
Balance brought forward		2,511	35	671
Rates on Houses and Lands		3,847	4,009	3,812
Taxes on Arts		64		17
Taxes on Vehicles and Animals		930	900	1,308
Registration of Carts		528	500	597
Tolls		6,650	6,650	7,100
Licenses		30	200	60
Assignments by Government		47	30	46
Contribution from Local Funds		1,325	1,325	1,325
Fines and Fees		498	200	975
Endowments		758	550	543
Miscellaneous		1,200	1,170	1,119
Advances Recoverable				34
Total		18,388	15,560	17,637

CHARGES.		Actuals, 1876-77.	Estimate, 1877-78.	Actuals, 1877-78.
		RS.	RS.	RS.
GRANT I.				
New Works—				
Communications	..	348	200	..
Buildings	..	1,581	..	4
Sanitary and Miscellaneous ..	..	..	300	188
Repairs—				
Communications	..	2,263	2,170	1,437
Buildings	..	151	50	114
Sanitary and Miscellaneous ..	..	197	290	60
Establishment	..	180	180	180
Tools and Plant	..	20	30	..
GRANT II.				
Municipal Schools	..	2,082	1,670	1,679
Results Grants	..	71	300	382
Inspection (Contribution) ..	..	100	100	100
GRANT III.				
Hospitals and Dispensaries ..	..	2,424	2,070	2,475
Vaccination	..	30	120	109
Registration of Births and Deaths ..	..	170	120	123
Conservancy	..	4,190	4,202	4,606
GRANT IV.				
Lighting	..	1,163	1,052	921
Markets	..	84	84	88
Avenues and Watering Roads ..	..	99	100	83
Miscellaneous	..	570	324	732
GRANT V.				
Supervision and Management ..	..	2,071	1,982	1,985
Refunds	..	13	..	2
Balances	..	671	306	2,369
Total ..	..	18,388	15,560	17,637

2. The receipts of the year amounted to Rupees 16,966 against 15,525 estimated and Rupees 15,727 realised in 1876-77. The increase is chiefly in the Tax on Vehicles and Animals, Tolls and Fines, and is attributed in regard to the first and last items to increased vigour in collections, the number of prosecutions having been as high as 453. The assessments under House Tax were revised during the year and resulted in an excess of Rupees 223-12-0 over the estimate. Of the demand all but Rupees 771 were collected within the year and Rupees 57 remitted on appeal. The other items of receipts do not call for remark, except that the sum of Rupees 34 recovered from the advance made in 1876-77 for constructing latrines is erroneously shown in Statement I, under Miscellaneous, instead of under Advances recovered.

3. The expenditure was Rupees 15,268 against Rupees 15,254 estimated and Rupees 17,717 incurred in 1876-77. The decrease as compared with the actuals of the previous year was chiefly under Public Works. The proportion of the income allotted for the various objects of the Act was as noted below:—

Grant I, Works	..	..	..	11-2
" II, Education	..	..	..	12-2
" III, Medical Services	..	..	..	41-5
" IV, Miscellaneous Purposes	..	..	..	10-4
" V, Supervision	..	..	..	11-3

The Budget provision for the year under Public Works was not fully utilised owing to the charges for repair of roads having been Rupees 733 less than the amount estimated, and to the diversion of a portion of the funds towards the payment of compensation on account of the swamp land taken up by the Municipality.

4. The outlay on Education slightly exceeded the estimate for the three Municipal Schools* and results grants paid to eleven other schools. The progress of the Town School is very favorably reported on; the attendance rose from 93 to 101 boys; the school fees collected came to Rupees 633-4-0 and the net cost per pupil to Rupees 3-15-2. The attendance at the two girls' schools, Hindu and Mahomedan, fell from twenty-eight and thirty-two to twenty-five and twenty-seven respectively. The former is reported to be working satisfactorily, while the teaching in the latter is said to be very defective for want of a properly-qualified mistress. The particulars of attendance as given in Statement V seem to be at variance with those given in the Vice-President's report. A sum of Rupees 119 was paid during the year for results grants due in 1876-77. Deducting this from the total results payments, the balance, Rupees 263, was paid on the results of the year. The inclusion of other schools than those to which results grants were paid during the year in Statement V should be explained. If they are new schools established during the year, and referred to in the foot-note, they should be shown in Column 9. The number of schools inspected is not specified.

5. In the Dispensary 390 in and 2,616 out patients were treated against 210 and 2,544 respectively in the previous year. The number of operations performed by the vaccinator was 251 against 120 in 1876-77; and the cost of each operation averaged nearly seven annas. The Government note that efforts are being made to improve matters in this department. The number of births and deaths registered was 516 and 1,014 against 318 and 556 respectively in 1876-77. The deaths from cholera amounted to 483. It is observed that these figures have been obtained by the President and differed from those given by the Vice-President, but it is not explained how the altered figures have been obtained. Conservancy, Lighting and other objects of the Act appear to have been well-attended to. Fuller information should have been, however, furnished regarding the sanitary improvements effected during the year. It is reported that cholera prevailed to a very large extent and that scarcity of water was experienced during a portion of the year. The Municipal Commissioners under such circumstances would have been justified in incurring a larger expenditure under Sanitation than they did from the surplus funds in their hands.

6. The accounts of the Municipality appear to have been very carefully audited. The Government observe that the Auditor's suggestions and remarks have received attention from the Commissioners, their observations thereon being recorded in their Proceedings of 14th September 1878. The Government infer from the remarks on clause 6, paragraph 6, of the Auditor's report, that the monthly accounts submitted by the Civil Surgeon, of expenses incurred from advances made to him, were not shown to the Auditor. The Auditor's suggestion that a separate account of advances should be opened to be accounted for by bills is a good one and should in future be followed. The Commissioners' explanation on clause 9 should have been furnished to the Auditor at the time of audit. The irregularity noticed in paragraph 10 is not sufficiently explained. The practice of allowing sums to remain in the hands of the Manager is objectionable. The Commissioners have not fully understood the Auditor's suggestions in paragraphs 17 and 18. They related not only to the House Tax but to other taxes also. The observations also of the Commissioners on paragraph 22 show that they have not correctly understood the Auditor's remarks. He has however overlooked the foot-note to Statement II in which the deposit balance is included among the assets. It will be sufficient for the present to keep to the instructions of Government as regards the Deposit Account.

7. The audit of the accounts should be arranged for soon after the close of the year, so as to get the report and accounts ready for submission to Government within the date prescribed.

(True Extract.)

A. B. [Signature]
Acting Under Secy. to Govt.

To the President of the Municipal Commission, Berhampore.
" 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 Boards, Ganjam.

Revenue 1879
Feb 6/7

Col. of 1878
his
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION
No. 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

Until December 31st.

and 16/1

and 16/1

G.O. 21st December 1878, No. 222.

DEPARTMENT.
Nos. 200 210.

Notes.—The annual report on the
state of the Department, made by the
Director, is now in the hands of the
Director, and will be published in the
near future.

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