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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Finance DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—File of Municipal Reports for 1882-83.

ORDER—

The Government proceed to review collectively the reports of the several municipalities for 1882-83, each of which has already been separately reviewed. During the year there has been some improvement as regards the date of submission of these reports, but one only (Conjeeveram) was submitted within the prescribed date, 30 were 3 months late, while the one last received (Elore) came in only in November.

2. The number of municipalities administered during the year under Act III of 1871 remained the same as in the preceding year, viz., 47. The following abstract gives particulars regarding the constitution of the several Boards:—

Year.	Europeans and Eurasians.	Natives.	Officials.	Non-Officials.	Total.
1881-82	275	494	345	424	769
1882-83	278	508	340	446	786

There was hardly any change in the average number of commissioners for a municipality which averaged 16 as in the previous year, but the percentage of officials to the total number fell from 45 to 43. The legal proportion between officials and non-officials was not strictly observed in Cuddapah, Masulipatam, and Vizianagram. A similar remark was made in regard to the last-named municipality in the report for 1881-82. The Presidents concerned will take immediate steps to organize the Boards in accordance with law.

3. To the 9 municipalities to which the privilege of election had already been conceded, 3 were added during the year, viz., Mangalore, Tinnevelly, and Tuticorin.

4. The annexed abstract shows the receipts under the different heads for 1882-83 in comparison with those of 1881-82:—

Receipts.	1881-82.	1882-83.
	Rs.	Rs.
Tax on houses and lands	4,30,983	4,17,749
Profession tax	1,40,721	1,36,[illegible]
Taxes on vehicles and animals and registration of carts.	1,03,873	1,07,[illegible]
Tolls and ferries	2,82,046	2,89,873
License fees	19,858	19,259
Total income from taxation ..	9,77,481	9,69,412
Rent of markets, &c.	1,308	64,237
Rent of other buildings and gardens	1,743	20,[illegible]
Fines	24,136	22,[illegible]
Miscellaneous	1,35,774	1,34,[illegible]
Fees from private scavengering, &c.	32,537	37,[illegible]
Contribution from provincial or local funds	1,22,990	1,[illegible]
Total income ..	13,70,229	1[illegible]
Opening balance ..	1,60,382	[illegible]
Grand Total ..	15,30,611	1[illegible]
Add collections of imperial license-tax ..	1,03,183	1,[illegible]
Total ..	16,33,794	16,58,114

5. The income of the year from all sources of revenue, excepting imperial license-tax, amounted to Rs. 13,74,108 against Rs. 13,70,229 of the previous year. The slight increase in the total is, however, the result of important variations in the detailed items, there being a decrease of Rs. 8,069 under taxation, and of Rs. 11,592 under miscellaneous revenue, and an increase of Rs. 20,941 under contribution from provincial and local funds. The decrease in taxation is in part explained by the fact that in the preceding year large arrears were collected.

6. Under the several heads of taxation the following fluctuations occur:—

(1) A decrease of Rs. 13,234 under house and land rates.

(2) A decrease of Rs. 4,491 under tax on arts, &c.

(3) An increase of Rs. 3,464 under tax on vehicles and animals and registration of carts.

(4) An increase of Rs. 7,827 under tolls and ferries.

7. The decrease in the house and land rate is for the most part the net result of increases in five* and decreases in 11† municipalities. In Anakápalle and Negapatam the rate was raised to 6½ per cent., and in Vellore the land rate was collected for the first time. In the 11

* Bellary.
Berhampore.
Vellore.
Negapatam.
Anakapalle.

† Cuddapah.
Madura.
Calicut.
Cochin.
Tellicherry.
Cocanada.
Nellore.
Mangalore.
Tanjore.
Srirungam.
Tinnevelly.

municipalities referred to the collections were slack, and the fact was noticed and the necessary orders passed in the Proceedings of Government reviewing their individual reports. There was a notable falling off in Trichinopoly, owing to the failure during the year of the contract system under which collections had heretofore been made in that municipality, and owing to the land rate not having been collected during the year. The commissioners have been requested to adopt such measures as will suffice to bring the collections under the house and land rates up to the normal standard.

8. The tax on arts was re-imposed in Srirangam during the year. The falling off in the total receipts as compared with those of the previous year is due chiefly to the fact that this tax was abolished during the year in the Madura municipality, and also to the irregular omission to collect it in Bellary.

G.O., dated 23rd October 1882, No. 1547.

9. The tax on vehicles and animals shows a tendency to increase in many municipalities. In Bellary the fee for registration was raised from Rs. 2 to Rs. 4 per annum.

Appendix No. [illegible] shows the extent to which coercive measures were adopted in the several town[illegible]

STATEMENT showing the coercive measures adopted in municipalities for the recovery of several taxes during the year 1882-83.

Serial number.	Name of municipality.	Number of processes issued for house and land tax collection.	Amount of house and land tax realised.	Number of prosecutions under profession and other taxes.	Amount realised.	Remarks.
			Rs.		Rs.	
1	Anantapur	51	32	23	12	....
2	Adóni	6	7*		8*a*	*a* After judgment.
3	Bellary	230	[illegible]	332	1,469*b*	*b* After judgment, Rs. 99.
4	Conjeeveram	576	546	378	656*c*	*c* Do. ,, 493.
5	Coimbatore	470	725	..	..	....
6	Erode	..	..	..	..	....
7	Kapur	60	55†	..	3*d*	*d* The whole amount after judgment.
8	Cuddapah	143	49	204	53	All after judgment.
9	Berhampore	368	664	45	180	The whole amount after judgment.
10	Chicacole	471	86	230	236	All after judgment.
11	Cocanada	780	1,025	210	247*e*	*e* After judgment, Rs. 200.
12	Ellore	468	478	..	..	....
13	Rajahmundry	247	463	289	282*f*	*f* After judgment, Rs. 269.
14	Guntúr	276	636	2	2	The whole amount after judgment.
15	Masulipatam	1,772	1,718	470	1,765*g*	*g* After judgment, Rs. 277.
16	Kurnool	1,985	711	446	460*h*	*h* Do. ,, 422.
17	Dindigul	1,202	772	44	35*i*	*i* Do. ,, 23.
						Property sold ,, 189.
18	Madura	3,673	[illegible]	473	70*j*	*j* After judgment ,, 70.
19	Calicut	5,525	11,985‡	95	529*k*	*k* Do. ,, 468.
20	Cannanore	1,037	83	55	289*l*	*l* Do. ,, 128.
	Property sold					Rs. 2
*	Do.					3
†	Do.					10

Statement showing the coercive measures adopted by municipalities for the recovery of assessed taxes during the year 1882-83—*continued*.

Serial number.	Name of municipality.	Number of processes issued for house and land tax defaulters.	Amount.	Number of proceedings under professional and other taxes.	Amount realized.	Remarks.
			Rs.		Rs.	
21	Cochin	253	1,406	54	103	
22	Pálghat	757	4,040	66	116	
23	Tellicherry	354	2,419	9	46	All after judgment.
24	Coonoor	..	..	..	..	
25	Ootacamund	913	5,597	99	169	The whole amount after judgment.
26	Nellore	229	486	61	161	All after judgment.
27	Ongole	100	200	12	36‡	9 after judgment, Rs. 9.
28	Vellore	..	..	..	..	
29	Wálajápet	941	227	206	2389	8 after judgment, Rs. 115.
30	Salem	2,619	2,987*	139	191	All after judgment.
31	Chidambaram	796	1,1232	465	3,145†	2 after judgment, Rs. 204.
32	Cuddalore	118	161	41	97	All after judgment.
33	Mangalore	1,844	3,236	342	411	Do.
34	Kumbakonam	211	467	1,514	602‡	2 after judgment, Rs. 194.
35	Mannárgudi	379	349	28	1004	Do. Do. 20.
36	Máyavaram	..	..	..	..	No returns received.
37	Negapatam	1,170	2,773	819	4,197‡	7 after judgment, Rs. 1,423.
38	Tanjore	1,888	3,012	..	..	
39	Palamcottah	274	694	167	98	The whole amount after judgment.
40	Tinnevelly	1,251	1,111	813	747‡	1 after judgment, Rs. 105.
41	Tuticorin	226	308	68	47	The whole amount after judgment.
42	Srirangam	2	1	..	..	
43	Trichinopoly	1,147	1,733	1,135	2014	4 after judgment, Rs. 14.
44	Anakápalle	1	1	832	1,185	Do. Do. 1,043.
45	Bimlipatam	311	415	99	89	Do. Do. 70.
46	Vizagapatam	81	81	81	264	Do. Do. 264.
47	Vizianagrum	1,089	1,065	894	894	118 All after judgment.

* Property sold ..
† Do. ..
‡ Do. ..

In most cases payment was made before the extreme measures of sequestration and sale were resorted to, and this fact confirms the inference drawn last year that municipal taxes are more frequently withheld from disinclination than from disability to pay. Again it is observed that in the largest and wealthiest towns coercion is most frequently necessary. The concurrent levy of the "tax on arts" with the imperial license-tax is complained of in many municipalities, and the sympathy of the commissioners with the tax-payers has often operated detrimentally to the revenues of the municipalities concerned. As often as this complaint is made, the Government insists that the operation of the one tax should in no way be allowed to prejudicially affect the other.

10. The revenue from tolls shows an increase of Rs. 7,827 over that of the previous year, owing chiefly to the enhancement of the rates in Adóni, Guntúr, and Vizagapatam.

11. The following abstract shows the revenue from tolls in each municipality, the percentage it bears to the total income, and the proportion of the expenditure of toll revenue on roads and communications:—

1	2	3	4	5	6	7
No.	Name of municipality.	Receipts from tolls.	Income excluding license-tax deposits and balances.	Percentage of column 3 on column 4.	Expenditure on construction and maintenance of roads.	Percentage of column 6 on column 3.
		Rs.	Rs.		Rs.	
1	Anantapur ..	2,427	9,327	26·0	508	20·9
2	Adóni	2,993	20,250	1·48	2,845	95·1
3	Bellary	14,073	58,861	23·9	3,[illegible]	23·2
4	Conjeeveram ..	2,727	24,100	11·3	5,6[illegible]	206·2
5	Coimbatore ..	10,023	38,108	26·3	3,8[illegible]6	38·7
6	Erode	1,453	10,233	14·2	1,118	76·9
7	Karúr	2,653	11,783	22·5	1,202	45·3
8	Cuddapah ..	7,108	31,235	22·8	2,858	40·2
9	Berhampore ..	6,600	2 [illegible] 21,102	31·3	3,26[illegible]	49·5
10	Chicacole ..	2,441	12,065	20·2	1,763	72·2
11	Cocanada ..	7,515	32,010	23·5	4,444	59·1
12	Ellore	8,342	21,096	39·5	4,086	49·0
13	Rajahmundry ..	5,100	24,241	21·0	90[illegible]	17·6
14	Guntúr	12,187	26,858	45·4	1,744	14·3
15	Masulipatam ..	10,140	33,735	30·1	8,241	81·1
16	Kurnool ..	6,773	25,701	26·4	1,570	23·2
17	Dindigul ..	3,000	10,564	28·4	395	13·2
18	Madura ..	17,197	83,533	20·6	10,986	63·9
19	Calicut	3,877	44,557	8·7	10,934	282·0
20	Cannanore ..	3,280	20,349	16·1	717	21·9
21	Cochin	..	15,047	..	1,310	..
22	Pálghat ..	6,060	22,680	26·7	4,040	66·7
23	Tellicherry ..	1,655	20,140	8·2	2,419	146·1
24	Coonoor ..	..	19,179	..	6,792	..
25	Ootacamund ..	..	90,568	..	15,149	..
26	Nellore	3,760	30,347	12·2	3,032	80·6
27	Ongole	2,203	11,193	19·7	770	35·0
28	Vellore	12,233	45,881	26·6	4,234	34·6
29	Wálajápet ..	2,868	10,193	28·1	928	32·4
30	Salem	6,216	44,026	14·1	2,534	40·8
31	Chidambaram ..	2,542	15,719	16·2	2,444	96·1
32	Cuddalore ..	8,21[illegible]	34,657	23·7	7,928	96·6
33	Mangalore ..	2,177	33,267	6·5	7,743	355·6
34	Kumbakónam ..	16,000	50,809	31·5	9,856	61·6
35	Mannárgudi ..	10,017	20,95[illegible]	47·8	5,112	51[illegible]
36	Máyavaram ..	4,700	23,261	20·2	2,942	62·6
37	Negapatam ..	11,661	63,611	18·3	6,452	55·3
38	Tanjore ..	12,637	53,[illegible]3	23·6	8,176	64·7
39	Palamcottah ..	4,644	18,28[illegible]	25·4	1,881	40·5
40	Tinnevelly ..	4,537	19,635	23·[illegible]	1,615	35·6
41	Tuticorin	4,867	19,608	24·8	2,508	51·5
42	Srirangam ..	1,000	17,746	5·6	1,255	125·3
43	Trichinopoly ..	15,450	72,012	21·5	8,577	55·5
44	Anakápalle ..	..	8,099	..	500	..
45	Bimlipatam ..	4,144	9,719	42·6	999	24·1
46	Vizagapatam ..	16,195	29,590	54·7	7,302	45·1
47	Vizianagrum ..	6,188	13,625	45·4	1,860	30·1
		2,89,87[illegible]	13,74,168	21·1	1,88,[illegible]74	65·1

12. The above statement shows that on an average 21·1 per cent. of the total municipal receipts was derived from tolls,

while in 3 municipalities the percentage ranged from 42·6 to [illegible] 54·7. The average expenditure from tolls on communications rose from 5·9 to 6·1 per cent. The actual expenditure was below [illegible] 3·2, 1·43, and 1·76 per cent. in the municipalities of Dindigul, Guntur, and Rajahmundry respectively, and in 15 other municipalities it was less than 50 per cent. The [illegible] show that communications have received their full share of attention during the year.

13. Rents from markets show general improvement, Rs. 61,257 having been realised against Rs. 58,368 in 1881-82. In Trichinopoly the receipts fell by Rs. 1,891, owing to the failure of the contractor. In Kurnool market fees were collected for the first time during the year under report and yielded Rs. 1,379.

14. The private scavenging service is unfortunately making but slow progress among the provincial municipalities. In Bellary, Ootacamund, and Rajahmundry it has become firmly established, the income derived from the service in these towns ranging from Rs. 3,000 to nearly 6,000. In other municipalities it has met with varying success, and in Máyavaram and Tanjore the receipts fell off considerably. It has been urged by the Máyavaram commissioners that for want of legal sanction much difficulty is experienced in collecting the fees. The Government have pointed out that the fees can be collected with ease if a proper system of advance payments be introduced and a fairly graduated scale of fees be adopted, varying according to the nature of the locality and of the service rendered. In Anantapur, Guntúr, and Kurnool the system was introduced for the first time during the year, but the receipts in each were less than Rs. 200.

15. Under "contribution from provincial or local funds" there appears a marked increase in Ootacamund, to which municipality a grant of Rs. 37,000 was made to enable the commissioners to carry out certain sanitary improvements of very urgent necessity.

16. The collection of the imperial license-tax in municipalities was, except in Cochin, Coonoor, Ootacamund, and Anakápalle, as usual, entrusted to the commissioners concerned, and resulted in a revenue of Rs. 1,09,184 against Rs. 1,03,183 in the previous year.

17. The receipts from miscellaneous sources, including rent of buildings (other than markets and of gardens, sale of sweepings, school fees, and other petty items and extraordinary receipts from sale of property, &c., show a falling off during the year of about Rs. 11,000, notwithstanding the large addition to income in the four municipalities noted in the margin arising from the sale of sundry buildings and carts, and of the increased revenue realised in Ootacamund from the cart-stand and slaughter-houses, and of refunds by Government on account of police contributions erroneously levied. The decrease is the outcome to a great extent of the absence during the year of private contributions such as were received last year in Tanjore and of the non-appropriation from funded capital. The decrease is also to some* extent accounted for by the fact that in Trichinopoly the sale of sweepings was discontinued on sanitary grounds. Only it is hoped to be revived as soon as the objections which existed to the arrangements made have been removed.

Madura.
Masulipatam.
Coimbatore.
Karúr.

* Rs. 4,865.

18. The subjoined statement shows the incidence of taxation per head of population in each municipality on the census figures of 1881 [illegible]

No.	Name of municipality.	1881 census population.	Income from taxation excluding imperial licenses-tax.	Incidence of taxation including India.	Incidence of taxation excluding India.
			Rs.	Rs. A. P.	Rs. A. P.
1	Anantapur	4,907	5,166	1 0 10	0 8 11
2	Adoni	33,441	15,878	0 11 4	0 5 2
3	Bellary	64,460	47,088	0 14 1	0 9 11
4	Conjeeveram	30,275	19,537	0 8 5	0 7 3
5	Coimbatore	37,067	25,457	0 10 9	0 6 4
6	Erode	9,264	6,267	0 10 3	0 7 10
7	Karur	9,306	6,506	0 11 4	0 6 8
8	Cuddapah	18,982	20,607	1 1 4	0 11 5
9	Berhampore	23,599	15,817	0 10 6	0 7 1
10	Chicacole	16,855	7,441	0 7 3	0 4 11
11	Cocanada	28,856	40,676	0 14 [illegible]	0 19 4
12	Ellore	25,092	17,107	0 10 11	0 5 7
13	Rajahmundry	24,555	16,696	0 10 10	0 7 7
14	Guntúr	19,[illegible]	22,864	1 2 7	0 8 8
15	Masulipatam	35,[illegible]56	26,627	0 12 2	0 7 6
16	Kurnool	20,[illegible]29	18,121	0 14 3	0 8 11
17	Dindigul	14,182	7,569	0 8 6	0 5 2
18	Madura	72,807	51,633	0 11 2	0 7 6
19	Calicut	57,085	43,311	0 9 1	0 8 0
20	Cannanore	26,386	18,398	0 11 2	0 9 2
21	Cochin	15,698	9,645	0 9 10	0 9 10
22	Pálghat	36,339	14,689	0 6 6	0 3 10
23	Tellicherry	26,419	15,454	0 9 4	0 8 4
24	Coonoor	4,778	6,864	1 7 0	1 7 0
25	Ootacamund	12,335	31,346	2 8 8	2 8 8
26	Nellore	27,505	18,850	0 11 0	0 8 9
27	Ongole	9,200	6,492	0 11 3	0 7 6
28	Gudlore	37,491	28,821	0 12 4	0 7 1
29	Wandiwash	10,387	8,194	0 12 7	0 8 2
30	Salem	50,667	35,108	0 11 1	0 9 1
31	Chidambaram	19,837	12,323	0 9 [illegible]	0 7 11
32	Cuddalore	43,545	20,5[illegible]	0 9 9	0 6 9
33	Mangalore	32,099	24,[illegible]52	0 12 1	0 11 0
34	Kumbakónam	50,098	49,328	0 13 5	0 8 3
35	Mannárgudi	19,469	1[illegible],577	0 13 8	0 5 5
36	Máyavaram	23,044	[illegible],220	0 11 11	0 8 8
37	Negapatam	53,855	52,144	0 15 6	0 12 0
38	Tanjore	54,745	36,946	0 10 10	0 7 1
39	Pattukottah	17,964	11,9[illegible]1	0 10 8	0 6 6
40	Tinnevelly	[illegible],221	15,925	0 11 0	0 7 10
41	Tuticorin	16,28[illegible]	14,679	0 14 5	0 9 8
42	Srirangam	19,7[illegible]	12,998	0 10 6	0 9 9
43	Trichinopoly	[illegible]4449	48,866	0 9 3	0 6 4
44	Anakápalle	13,341	6,335	0 7 7	0 7 7
45	Bimlipatam	8,582	7,398	0 13 10	0 6 1
46	Vizagapatam	30,291	28,042	0 14 10	0 6 5
47	Vizianagrum	22,577	12,953	0 9 2	0 4 10
	Total ..	1,323,970	9,69,412	0 11 9	0 8 3

19. The incidence of taxation is shown by the above table to be As. 8-3 per head of the municipal population as against As. 8-5 in 1881-82. In Coonoor and Ootacamund it was as high as Rs. 1-7-0 and Rs. 2-8-8 against Rs. 2-2-7 and Rs. 2-7-4, respectively, in 1881-82. The large falling off in Coonoor is ascribed to the fact that the greater portion of the land rate remained uncollected during the year. The matter was noticed in the order reviewing the Coonoor report. In Ootacamund the difficulties experienced in ascertaining the amount of tax paid by visitors as distinguished from that realised from residents have not yet been entirely overcome. The Government has pointed out that it is possible to secure more complete information on the subject than has been obtained by the Commissioners, and they trust that efforts to obtain it will not be relaxed. Leaving out of account these two hill stations, the incidence in the municipalities of the plains ranges from As. 7-10 in Pálghat to As. 12-11 in Negapatam. There appears an advance of about As. 1 per head in Bellary and Negapatam and a falling off of about the same amount in Tellicherry and Cuddapah as compared with the figures of last year. In Bellary the increase is chiefly due to the collection of arrears and is apparent only. In Negapatam the house and land rate was raised from 4 to 6¼ per cent. In Tellicherry and Cuddapah the falling off is due to slackness in collections.

20. In the following statement the expenditure is compared with that of the previous year:—

Charges.	1881-82.	1882-83.
	Rs.	Rs.
Public Works—		
Roads	1,49,455	1,88,674
Drainage	11,286	18,940
Water-supply	17,596	11,057
Buildings	81,113	54,428
Miscellaneous	11,335	13,199
Public Works establishment	17,178	18,107
Total, Public Works ..	2,87,963	3,04,405
Education	85,564	1,09,022
Hospitals and dispensaries	1,92,302	1,91,143
Vaccination	11,895	12,870
Registration of births and deaths	8,038	8,134
Conservancy	3,39,092	3,64,354
Police	1,33,768	19,984
Lighting	51,808	52,889
Watering roads	875	930
Miscellaneous	1,05,035	1,25,856
Interest and repayment of debt	7,986	10,200
Contribution to local or provincial funds ..	12,000	30,046
Supervision, management and collection	1,11,983	1,06,435
Total ..	13,48,309	13,36,268
Balance	1,83,522	2,18,394
License-tax paid to Government	1,01,963	1,03,452
Grand Total ..	16,33,794	16,58,114

21. Excluding charges connected with the imperial license-tax the expenditure aggregated Rs. 13,36,268 against Rs. 13,48,309 and fell short of the

total receipts by Rs. 37,340. The balance brought forward in the accounts of 1882-83 is Rs. 1,83,822, whereas in the accounts of 1881-82 compiled by Government there appeared a closing balance of Rs. 1,83,522. The difference is due to the adjustments and revisions made in the accounts of the municipalities noted in the margin after their submission to Government.

The annexed statement shows the percentage of available income expended on each of the more important objects of the Act :—

Name of municipality.	Outlay on grant I, roads and bridges.	Outlay on grant II, education.	Outlay on grant III, sanitary and medical services.	Outlay on grant IV, lighting and conservancy.	Outlay on grant V, establishment.	Advances and refunds.	Closing balance.
1. Adoni	23·7	6·3	41·6	13·8	6·8	6	6·4
2. Adoni	18·1	6·1	33·8	15·9	7·2	1	18·2
3. Bellary	16·2	4·2	44·3	11·6	5·7	1·9	7
4. Conjeveram	24·2	10·8	32·7	13·2	6·6	1	13·2
5. Coimbatore	13·7	5·3	31·0	20·8	4·3	5·7	18·7
6. Erode	16·1	10·3	28·1	13·0	8·0	1	22·5
7. Karur	10·5	10·8	34·3	12·4	5·8	7	20·8
8. Cuddapah	21·8	8·6	28·3	14·9	9·2	5	7·3
9. Berhampore	17·2	10·3	25·3	16·4	6·2	6	18·6
10. Chicacole	21·6	15·6	30·3	8·1	6·5	2·1	15·8
11. Cocanada	17·4	4·9	25·2	25·2	6·3		17·6
12. Ellore	29·8	6·0	34·1	14·8	6·3		7·8
13. Rajahmundry	8·2	8·1	46·8	11·9	5·4	3	16·7
14. Guntur	9·2	4·2	43·1	15·3	7·7	4	11·6
15. Masulipatam	20·5	4·3	26·8	21·0	6·7	2·4	7
16. Kurnool	10·4	2·9	41·1	22·3	5·6	1·1	11·1
17. Dindigul	8·9	9·4	34·7	21·2	6·0		22·8
18. Madura	15·3	7·1	30·5	19·5	2·8	1	21·6
19. Calicut	24·6	7·4	32·3	10·4	5·6	3	12·4
20. Cannanore	5·7	4·9	53·6	11·9	2·5	3	10·4
21. Cochin	14·8	7·0	45·3	13·5	11·9	2	5·6
22. Palghat	23·8	17·1	24·1	11·6	5·3	1·1	17·2
23. Tellicherry	14·9	12·0	46·2	15·9	9·1	0·7	2·9
24. Coonoor	34·9	3·1	33·7	9·5	12·8	3·6	3·5
25. Ootacamund	28·3	1·6	31·3	21·0	5·1	2·4	8·5
26. Nellore	12·7	12·9	35·1	14·6	9·5	4	6·9
27. Ongole	7·6	11·1	42·8	7·4	4·6	2·5	24·6
28. Vellore	21·3	4·9	38·3	8·8	5·5	4	1·8
29. Wallajet	13·0	9·4	26·3	20·7	9·5	4	8·1
30. Salem	9·9	11·3	44·3	13·3	6·1	2·9	9·2
31. Chidambaram	39·8	10·3	9·1	6·3			4·2
32. Cuddalore	24·4	4·6	27·7	15·3	8·1	1·6	8·9
33. Mangalore	28·8	8·3	22·1	17·9	8·4	2·4	17·1
34. Kumbakonam	17·5	2·0	30·6	14·3	8·4	3·3	21·9
35. Mannárgudi	24·7	4·3	24·0	12·6	6·0	3·4	13·9
36. Mayavaram	11·5	2·1	24·6	9·9	7·7	3	11·1
37. Negapatam	19·1	1	33·0	18·7	6·9	5·3	12·3
38. Tanjore	30·7	2·0	37·5	14·3	5·8	4·3	3·9
39. Palamcottah	26·3	6·4	36·6	17·8	6·4	3·3	2·9
40. Tinnevelly	10·7	3·4	23·4	16·2	2·3	7·9	20·3
41. Tuticorin	15·9	3·6	30·4	17·8	3·8	2·0	24·5
42. Srirangam	15·0	2·0	38·5	10·8	7·2	2	22·0
43. Trichinopoly	19·9	2·1	45·0	15·9	6·4	1·4	9·2
44. Anakapalle	19·3	7·0	42·5	2·8	10·1	4·9	26·5
45. Bimlipatam	16·8	4·3	50·8	7·5	13·9	3·3	4·1
46. Vizagapatam	28·4	4·3	31·1	11·6	11·6	2	14·2
47. Vizianagram	22·3	4·8	30·7	17·6	9·1		14·5
	19·6	6·7	36·5	16·2	6·7	1·4	13·2

22. The outlay on public works amounted to Rs. 3,04,405 against Rs. 2,87,963 in the previous year, and formed 22·7 per cent. of the aggregate expenditure under all heads. Of the net outlay on works 62 per cent. was expended on the construction and maintenance of roads and communications. In Masulipatam, Madura, Coonoor, Ootacamund, Cuddalore, Mangalore, Mannárgudi and Vizagapatam expenditure in excess of the previous year, ranging from Rs. 2,000 to upwards of Rs. 5,000, was incurred, while in Cuddapah, Chidambaram, Tanjore, and Trichinopoly there was a decrease in expenditure of from Rs. 1,200 to Rs. 2,800 compared in either case with that of the previous year. Municipal effort in this connection was directed to the improvement of the more important of the existing roads rather than to the construction of new ones. In Ootacamund funds were liberally allotted during the year for the maintenance of roads and communications out of the provincial grants made. In Coonoor and Madura the roads were also well-maintained. In Masulipatam the bulk of the expenditure was incurred on the construction of five new metalled roads. In Dindigul, Cannanore, Ongole, Anakapalle, and Anantapur the expenditure on roads was low and ranged from Rs. 400 to Rs. 770. In Chidambaram the outlay was altogether insufficient, the communications having been much damaged by floods in the Coleroon.

23. Increased attention was paid to drainage in certain towns and notably in Madura and Vellore. As regards water-supply no work of any importance was undertaken during the year. The scheme sanctioned for Cuddalore was unavoidably left in abeyance, as agricultural operations prevented its execution. The iron tanks, for the purchase of which provision was made in Cochin, were not bought, as the commissioners are inclined to doubt the efficacy of the remedy they formerly recommended.

24. On buildings Rs. 54,428 were expended against Rs. 81,113 in the previous year. The most important works undertaken or completed are noted below :—

	Rs.
(1) A clock tower (almost completed) in Tanjore at a cost of ..	7,163
(2) A dispensary (completed) at Chidambaram at a cost of ..	4,007
(3) A market (incomplete) at Cuddapah at a cost of	1,376
(4) A market (completed) at Trichinopoly at a cost of	3,500
(5) Town school (completed) at Berhampore at a cost of	950
(6) Municipal chatram (in the course of construction) at Anantapur at a cost of	943
(7) A langerkhana (incomplete) at Coimbatore at a cost of	916

25. The educational charges, excluding those incurred on school buildings, amounted to Rs. 1,09,022, showing an advance

on the previous year of Rs. 23,458. In 2 municipalities* the expenditure fell short of Rs. 500; in 6 towns it was between Rs. 500 and Rs. 1,000; in 16 between Rs. 1,000 and 2,000; in 11 between Rs. 2,000 and 3,000; in 5 between 3,000 and 4,000, and in 3 between 4,000 and 5,000. In Pálghát it amounted to Rs. 5,521, in Máyavaram to Rs. 5,556, in Salem to Rs. 5,885, and in Madura to 7,570. There were 83 municipal schools maintained on the salary system with an attendance of 4,286 pupils against 96 with 4,010 in the previous year, and the number of schools on the combined system rose from 99 with an attendance of 4,425 to 102 with 4,690. The progress of education was generally satisfactory.

	Rs.
*Coonoor	334
Bimlipatam	486

26. The following statement furnishes particulars of educational expenditure as compared with the figures of the preceding year:—

	1881-82.	1882-83.
	Rs.	Rs.
Training schools	402	374
Municipal schools	33,210	39,255
Combined system schools	17,366	19,644
Salary grants	4,168	6,574
Results grants	26,195	38,641
Inspection	2,925	3,583
Miscellaneous	1,298	1,024
Total	85,564	1,09,043

Detailed information in regard to these items will be found in statement V appended to these proceedings. There appears an increase compared with the previous year under every item except training schools and miscellaneous. This is most marked in the case of municipal schools and results grants, due in the former case to the greater interest evinced by the commissioners in the cause of education during the year in many municipalities, among which Calicut, Pálghat, Salem, Máyavaram, Chicacole, Vellore, Cocanada, Cuddapah, and Guntúr deserve special mention. In regard to salary and results grants the increase is chiefly due to the transfer to municipalities of the charges for grants for the upper primary standards and for salary grants for teachers in primary schools aided on the salary system under G.O., 5th December 1882, No. 1857.

Under results grants a considerable excess over the previous year appears in Negapatam, Tanjore, Tuticorin, and Trichinopoly. In Negapatam it is attributable to the fact that large numbers of schools

were brought under the results system during the year. Payments in liquidation of grants due for the previous year chiefly contributed to the increased expenditure in Tanjore and Tuticorin. In regard to female education there is nothing particularly noteworthy in the history of the year. General progress is reported from municipalities where girls' schools are established, while in other towns female education is left solely to Government or to missionary bodies.

27. The expenditure on hospitals and dispensaries amounted to Rs. 1,91,143 and that on vaccination to Rs. 12,870, making a total outlay for medical purposes of Rs. 2,04,013 against Rs. 2,04,197 in 1881-82. In many municipalities there has been a disposition to reduce the expenditure incurred on account of hospitals and dispensaries. But care has been taken not to impair to any extent the usefulness of these institutions, the ever-growing popularity of which is the best evidence of their efficient management. Each municipality has a hospital of its own except Ootacamund, Vizianagrum, and Dindigul; some have branch dispensaries also. The Vizianagrum hospital alone receives no aid whatever from municipal funds, the Maharajah taking upon himself the entire charge of the institution. To the Dindigul and Ootacamund hospitals contributions are paid from municipal funds. The following statement shows the attendance at the more important of these dispensaries in comparison with that of the previous year:—

Municipality in which dispensary is situated.	Population.	1881-82.		1882-83.	
		In-patients.	Out-patients.	In-patients.	Out-patients.
Bellary	53,460	465	7,398	518	6,095
Madura	87,807		43,075	1,031	55,777
Trichinopoly	83,249	1,216	39,353	1,326	40,204
Calicut	57,[illegible]	607	17,203	19,920	
Cuddalore	43,54[illegible]	365	25,470	241	13,451
[illegible]	38,967	743	14,611	539	11,787
Conjeevaram	37,276	272	17,464	314	16,203
Masulipatam	36,0[illegible]	139	9,164	192	16,289
Salem	50,8[illegible]	332	14,977	332	12,946
Tanjore	54,7[illegible]	..	14,892	..	16,382

Vaccination made fair progress during the year, but the Government have in the case of several municipalities had to remark that the number of operations was insufficient and that it is too readily assumed that the prejudice which undoubtedly does exist in a greater or less degree is insurmountable, a view which they do not share, and which is indeed untenable in the

face of the astonishing results which have been attained, where sustained and systematic effort has been made.

28. The midwives attached to most of the hospitals continued to do good work during the year, and the reports show that their services are being more and more appreciated. The midwifery school maintained by the Nellore municipality continued to work satisfactorily, while as regards the midwifery classes formed at Cuddapah and Mannárgudi no information has been furnished.

In Tanjore a contribution was paid by the municipality towards the support of the Prince of Wales midwifery school.

29. The expenditure on conservancy amounted to Rs. 3,64,354 against Rs. 3,39,092 in the previous year, and formed 26·5 per cent. of the income of the year against 25 per cent. in 1881-82. In 15 towns there has been a falling off, and in all others there has been an increase in expenditure on sanitation, which in 9 towns exceeded 1,000, but was below 2,000 rupees, while in Ootacamund it amounted to no less than Rs. 8,230, due to "the additions made to the numbers and salaries of the special sanitary establishments," referred to in paragraph 29 of the general review for the previous year, and to the purchase of a number of Crowley's patent scavengers' carts. The services of the special sanitary officer were dispensed with during the year. The operations under the head of conservancy and under vaccination and registration of births and deaths are fully dealt with in the Sanitary Commissioner's report for 1882 and need no detailed notice here.

G.O., 4th July 1883, No. 1372.

30. With the exception of Chicacole and Anakápalle every town provided for lighting, and the expenditure incurred under that head was in excess of that of the previous year by Rs. 1,081, being Rs. 52,889 against Rs. 51,308. The municipalities having been relieved of the charge for police contribution, no expenditure was incurred on that account during the year under report, with the exception of certain sums paid on account of arrears due for the previous year and of payments made during the first few months of the year before receipt of the order of Government foregoing the contribution.

31. The charges for supervision and management show a falling off of Rs.

5,548 compared with the actuals of 1881-82. This decrease appears chiefly in Bellary and Negapatam. In the former case it is owing to the absence during the year of any charges on account of the establishment, and in the latter to the adjustment of certain charges which erroneously appeared in the account of 1881-82 under grant V instead of under grant IV.

32. On the whole the reports show that the working of the Act in the mofussil municipalities during the year was very satisfactory. The commissioners are becoming more and more alive to their responsibilities and duties. In Madura and Mangalore and in other towns, which need not be particularised, the spirit of self government has been developed in a marked degree.

In Madura this is notably the case, as will be shown by the following extract from the President's report:—

"The year has been a remarkable one in the history of municipal progress, and the result shows that, if the Government can only see its way to trusting the people of this presidency in a liberal spirit, the inhabitants of towns, like Madura at all events, will not be slow to justify the confidence thus reposed on them.

"Little more than a year ago, when I assumed charge of this district, the Madura municipality was under what was practically an official despotism. * * *

"All this has disappeared. * * * There are, no doubt, amidst the cheering signs of public spirit which have been evinced, peculiar difficulties in Madura. But they are mainly the difficulties connected with restless mental activity and the critical, almost factious scrutiny to which public acts are submitted. Viewed in this light the future of municipal self-government is assured, and the more scope and liberty that is afforded to local politics the more safely and easily will the municipal machinery work."

The Right Honorable the Governor in Council believes that many other municipalities are in no way behind Madura in public spirit, and in their capacity for developing self-government, qualities, which it will be his earnest endeavour to stimulate in view to the advancement of the general [illegible] of the municipal population of the presidency.

J. D. R.
21 - 2 - 84.

ENDORSEMENT—

Copy to Government of India, Home Department.

J. D. R.
21 - 2 - 84.

Abstract Statement No. V for the year 1882-83.

Municipality.	Training schools.	Municipal Schools.						Schools on the combined system.								Contributions to local funds.
		Number of schools.	Strength.	School fees.	Cost.	Net cost.	Cost of educating a pupil	Number of schools.	Strength.	School fees.	Cost.	Net cost.	Cost of educating a pupil	Salary grants.	Results grants.	
				Rs.	Rs.	Rs.	Rs. a. p.			Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs.	
1. Arnitapur	214	83	4,286	15,449	39,266	23,406	5 7 6	103	4,000	4,643	18,644	13,001	3 3 2	6,072	39,661	1,09,646	240
2. Adoni		2	66	79	469	390	4 4 7	9	423	847	264	187	6 7 9	126	68	1,277	310
3. Bellary	180							13	3,251	3,259	1,126	619	1 14 10	521	2,057	3,044	31
4. Conjeeveram	40	1	66	61	156	34	2 7 0									643	
5. Coimbatore																1,318	
6. Erode		1	57		475	470	12 13 4	4	1,256	1,259	190	134	4 1 3			1,866	
7. Karur																1,866	
8. Chidambram								4	613	613						1,248	
9. Negapatam																1,267	
10. Cuddapah																1,267	
11. Cocanada																1,267	
12. Ellore																1,267	
13. Rajahmundry																1,267	
14. Guntur																1,267	
15. Masulipatam																1,267	
16. Kurnool																1,267	
17. Dindigul																1,267	
18. Madura																1,267	
19. Calicut																1,267	
20. Cannanore																1,267	
21. Cochin																1,267	
22. Palghat																1,267	
23. Tellicherry																1,267	
24. Coimbatore																1,267	
25. Ootacamund																1,267	
26. Nellore																1,267	
27. Ongole																1,267	
28. Vellore																1,267	
29. Walajapet																1,267	
30. Salem																1,267	
31. Chidambram																1,267	
32. Cuddalore																1,267	
33. Mangalore																1,267	
34. Rumbekonam																1,267	
35. Mannargudi																1,267	
36. Mayaveram																1,267	
37. Negapatam																1,267	
38. Tanjore																1,267	
39. Kalamcottah																1,267	
40. Tinnevelly																1,267	
41. Tuticorin																1,267	
42. Srirangam																1,267	
43. Trichinopoly																1,267	
44. Anekapalle																1,267	
45. Bimlipatam																1,267	
46. Vizagapatam																1,267	
47. Vizianagrum																1,267	

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Statements of Receipts and Charges of the Madras Municipality for the year 1881.

FORM No. I.

STATEMENT showing the Income of the Madras Municipality during the Year ~~1881~~ 1882/83.

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h			
Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Ex-officio.	Nominated	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual Municipal Balance.	Total.
													Rs.	Rs.	Rs.
Madras	1	Madras ..	V of 1878.	405,648	3	18	1½	36	19	25	14	27	420	~~86,402~~ 86,822	~~86,822~~
										22	10	22	..	3,75,723	3,75,723

FORM No. I—*continued.*

8									9								10
OCTROI.									ASSESSED TAXES.								
a	b	c	d	e	f	g	h		CONSERVANCY CESS.				LICENSE ON TRADES.				OTHER TAXES IN DETAIL.	Tax on Houses and Lands.
Class I. (Articles of food or drink for men or animals).	Class II. (Animals for slaughter).	Class III. (Fuel, Lighting, and Washing).	Class IV. (Building materials).	Class V. (Drugs, Gums, and Spices).	Class VI. (Tobacco)	Class VII. (Cloth).	Class VIII. (Metals).	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.		
									Rs.				Rs.	Rs.		Rs.		Rs.
.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	..	.. ..	.. ..	.. ..	..	~~2,005~~ 1287	~~12,345~~ 70298	..	~~14,350~~ 71585	..	~~3,11,548~~ 3,87,231

FORM No. I—*continued.*

11	12	13	14					15
			Other Taxes in detail.					
Tax on Vehicles.	Tax on Animals.	Tolls, &c.	Registration of Carts.	Water-tax.	Lighting-tax.	Tax on places used for Spirituous liquors.	Licenses.	Total Income from Taxation.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
27,624	2,44,425	7,741	1,42,616	44,541	„	„	„	74,508

16									17			18	19	20	21	
Miscellaneous Receipts.									Debt.							
Realizations under special Acts.	Proceeds of Land, &c.	Income from Markets (rents, fees, sale of refuse, &c.).	Conservancy and Road cleaning (fees, sale-proceeds of night-soil, street refuse, &c.).	Municipal Fines.	Payments for Municipal services rendered to individuals.	Grant-in-aid from Provincial or Local Funds.	Sundries (rent of Municipal lands, receipts from Public Gardens, &c.).	Total.	Loans.	Deposits (Contractors' salaries, Jail, &c., and suspense account).	Advances.	Total Income of year, excluding Balances.	Total including Balances.	Incidence of Taxation (Column 15) per head of Population.	Incidence of Income shown in Column 18 per head of Population.	Remarks.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	
„	1,746	11,636	15,000	1,007	„	17,058	56,495	1,12,581		„	22,62,44	10,80,33	[illegible]	[illegible]	[illegible]	

FORM No. II.

Statement showing the Expenditure of the Madras Municipality during the Year 1881.

1	2	3	4	5	6		7		
					General Establishment.		Public Safety.		
Name of District.	Serial Number.	Name of Municipality.	Balance from previous year.	Income during the year.	Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	Collection of Municipal Taxes including Octroi (establishment, purchase of account-books, paper, money boxes, repairs to out posts, &c.).	Fire (establishment, purchase of fire-engine, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts, &c.).
			RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras.	1	Madras.	[illegible]	[illegible]	[illegible]	[illegible]	1,702	41,816	
			3,75,62	10,80,33	50,942	33,651	1,296	37,081	„

Public Health.													
a	b	c	d	e	f	g	h	i			j	k	
								Conservancy.				Other Measures.	
Registration of Births and Deaths.	Buildings and other Works (erection of slaughter-houses, latrines, &c.).	Repairs (to market, dispensary, &c.).	Maintenance of Medical Institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-cleaning (establishment, purchase and repair of dust-bins, &c.).	Establishment, Repairs, Purchase of carts, Dry-earth, Land for burying night-soil, &c.	Refunds, &c., of Fines or Over-assessments.	Remissions of Cess.	Drainage Works (establishment, repairs).	Markets and Slaughter-houses (establishment, contingencies).	Public Garden (establishment, purchase of seeds, repair of well, purchase of bullocks, &c.).
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]			[illegible]	[illegible]	[illegible]
„	26,485	10,177	13,448	5,278	15,306	6,692	„	44,223		„	1,20,671	396	20,092

FORM No. II—*continued.*

9	10						11	12					13	14	15			
Public Instruction.	Public Convenience.							Debt.							Balance at close of year.			Remarks.
	Public Works.								Interest									
Contribution to Schools.	Establishment.	Construction and Maintenance of Roads.	Other (new) Works.	Other Repairs.	Survey of Land.	Other Charges (printing, rewards, &c.)	Contribution to Local or Provincial Funds.	Loans (instalments paid during the year).	On account of last year.	On account of current year.	Deposits (salaries attached, contractors, &c.)	Advances (on account of departmental works, &c.)	Miscellaneous.	Total Expenditure.	Deposits.	Actual Municipal Balance.	Total.	
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

Memorandum of Liabilities and Claims.

Liabilities—Balance of Loans; Deposits to be adjusted; &c.

Claims—Advances recoverable; Net amount of Debt.

Order—dated 22nd January 1883, No. 129, Financial.

Ordered to be forwarded to the Comptroller-General, in continuation of G.O., 18th November 1882, No. 1711, and the statements which accompained it.

(True Extract.)

Chief Secretary.

To the President, Municipal Commission, Madras.

Endorsement—dated 22nd January 1883, No. 130, Financial.

Copy to the Comptroller-General, Calcutta.

C. G. MASTER,
Chief Secretary.

Govt. of [1883] Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., 22nd January 1883,
Nos. 129, 130.

JANUARY.

Madras Municipality.

Forwarding to the Comptroller-General, Statements of Receipts and Charges of the—— for the year 1881.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following:—

Statements of receipts and charges of mofussil municipalities, with abstracts for the year 1882-83.

FORM

Statement showing the income of the municipalities

1	2	3	4	5	6					7			8									
					Number of members of committee.					By balance in hand at the close of last year.			Octroi.									
Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	a Ex-officio.	b Nominated.	c Elected.	d Total.	e Official.	f Non-official.	g Europeans.	h Natives.	Deposits.	Actual municipal balance.	Total.	a Class I.—Articles of food or drink for men or animals.	b Class II.—Animals for slaughter.	c Class III.—Fuel, lighting, and washing.	d Class IV.—Building materials.	e Class V.—Drugs, gums, and spices.	f Class VI.—Tobacco.	g Class VII.—Cloth.	h Class VIII.—Metals.	Total.
													Rs.	Rs.	Rs.								
Anantapur	1	Anantapur	Act III of 1871.	4,90	1	15	..	16	7	9	12	..	..	538	538	..	..	..	..	..	..	..	..	..
Bellary	2	Adóni		22,4 1	2	13	..	15	7	8	12	286	2,315	2,601	..	..	..	..	..	..	..	..	..	..
	3	Bellary		53,0 0	1	8	8	17	7	9	8	4,933	4,905	9,838	..	..	..	..	..	..	..	..	..	..
Chingleput	4	Conjeeveram		38,967	1	21	..	22	10	10	14	765	5,050	5,755	..	..	..	..	..	..	..	..	..	..
	5	Coimbatore		9,864	2	14	..	16	8	12	13	4,873	6,278	11,151	..	..	..	..	..	..	..	..	..	..
Coimbatore	6	Erode		9,205	2	14	..	16	8	8	12	1,060	2,684	3,744	..	..	..	..	..	..	..	..	..	..
	7	Karúr		18,9 2	1	20	..	21	11	8	12	1,136	704	1,838	..	..	..	..	..	..	..	..	..	..
Cuddapah	8	Cuddapah		23,5 9	1	15	..	16	8	10	12	1,460	2,793	4,253	..	..	..	..	..	..	..	..	..	..
Ganjam	9	Buthampore		16,3	2	16	..	18	8	8	11	..	5,102	5,102	..	..	..	..	..	..	..	..	..	..
	10	Chicacole		23,8 9	1	24	..	25	8	10	14	300	397	697	..	..	..	..	..	..	..	..	..	..
	11	Cocanada		25,092	2	18	..	20	9	17	13	1,786	3,659	5,445	..	..	..	..	..	..	..	..	..	..
Godávari	12	Ellore		24,555	2	27	..	23	9	11	14	..	781	781	..	..	..	..	..	..	..	..	..	..
	13	Rájahmundry		19,646	2	16	..	18	8	14	17	796	1,632	2,428	..	..	..	..	..	..	..	..	..	..
Kistna	14	Guntúr		35,056	2	15	..	17	9	10	9	884	2,035	2,919	..	..	..	..	..	..	..	..	..	..
	15	Masulipatam		20,329	3	15	..	18	9	8	11	3,700	2,174	5,874	..	..	..	..	..	..	..	..	..	..
Kurnool	16	Kurnool		14,182	2	10	..	12	4	9	13	569	..	569	..	..	..	..	..	..	..	..	..	..
	17	Dindigul		73,807	2	8	8	18	7	8	6	1,145	1,656	2,801	..	..	..	..	..	..	..	..	..	..
Madura	18	Madura		57,085	1	6	6	13	7	11	10	12,708	25,250	38,048	..	..	..	..	..	..	..	..	..	..
	19	Calicut		26,386	2	18	..	20	10	6	4	9	71	10,235	..	..	..	..	..	..	..	..	..	..
	20	Cannanore		15,698	2	9	..	11	5	10	9	11	..	1,152	1,152	..	..	..	..	..	..	..	..	..
Malabar	21	Cochin		36,339	2	14	..	16	8	8	8	8	..	1,068	1,068	..	..	..	..	..	..	..	..	..
	22	Pálghat		26,410	2	13	..	15	5	8	7	9	2,955	6,441	9,394	..	..	..	..	..	..	..	..	..
	23	Tellicherry		4,778	1	14	..	15	5	10	7	8	..	2,086	2,086	..	..	..	..	..	..	..	..	..
Nilgiris	24	Coonoor		12,335	1	10	..	11	5	10	13	2	..	2,798	2,798	..	..	..	..	..	..	..	..	..
	25	Gotacamund		27,505	2	19	..	21	10	6	9	2	..	5,150	5,150	..	..	..	..	..	..	..	..	..
Nellore	26	Nellore		9,200	2	13	..	15	6	11	8	13	444	1,767	2,151	..	..	..	..	..	..	..	..	..
	27	Ongole		37,491	2	14	..	16	7	9	4	11	..	1,911	1,911	..	..	..	..	..	..	..	..	..
North Arcot	28	Vellore		10,387	2	16	..	18	8	9	6	8	3,275	1,337	4,612	..	..	..	..	..	..	..	..	..
	29	Wálajápet		50,667	1	7	8	16	8	10	3	15	184	..	184	..	..	..	..	..	..	..	..	..
Salem	30	Salem		19,837	2	14	..	16	8	8	6	10	3,115	3,455	6,570	..	..	..	..	..	..	..	..	..
	31	Chidambaram		43,545	1	12	..	13	6	7	5	11	423	3,531	3,954	..	..	..	..	..	..	..	..	..
South Arcot	32	Cuddalore		32,099	1	19	2	22	9	13	3	10	2,526	4,325	6,851	..	..	..	..	..	..	..	..	..
	33	Mangalore		50,093	1	8	6	15	6	7	9	13	1,390	6,240	7,630	..	..	..	..	..	..	..	..	..
South Canara	34	Kumbakónam		19,409	2	15	..	17	8	9	4	11	3,788	13,681	17,469	..	..	..	..	..	..	..	..	..
	35	Mannárgudi		23,044	4	12	..	16	6	10	4	13	1,154	9,182	10,336	..	..	..	..	..	..	..	..	..
Tanjore	36	Máyavaram		53,855	2	8	8	18	4	14	3	13	1,176	2,446	3,621	..	..	..	..	..	..	..	..	..
	37	Negapatam		54,745	2	15	1	18	9	9	5	13	4,554	1,646	6,200	..	..	..	..	..	..	..	..	..
	38	Tanjore		17,964	2	14	..	16	7	9	5	13	2,008	7,578	9,586	..	..	..	..	..	..	..	..	..
	39	Palamcottah		22,221	2	24	4	30	10	20	7	9	550	1,020	1,570	..	..	..	..	..	..	..	..	..
Tinnevelly	40	Tinnevelly		16,281	2	5	4	11	5	6	4	26	66	3,965	4,030	..	..	..	..	..	..	..	..	..
	41	Tuticorin		19,773	1	11	..	12	5	7	4	7	1,178	6,701	7,879	..	..	..	..	..	..	..	..	..
	42	Srirangam		84,449	2	9	9	20	5	15	1	11	13	4,279	4,292	..	..	..	..	..	..	..	..	..
Trichinopoly	43	Trichinopoly		13,341	2	8	..	10	5	5	7	13	1,232	9,374	10,606	..	..	..	..	..	..	..	..	..
	44	Arakkónáde		8,582	1	10	..	11	5	6	3	7	..	1,076	1,076	..	..	..	..	..	..	..	..	..
	45	Bimlipatam		30,291	1	16	..	17	7	10	7	4	..	529	529	..	..	..	..	..	..	..	..	..
Vizagapatam	46	Vizagapatam		22,577	2	10	..	13	5	8	5	12	..	1,642	1,642	..	..	..	..	..	..	..	..	..
	47	Vizianagram									4	8	..	715	715	..	..	..	..	..	..	..	..	..
		Total		1,323,970	83	639	64	786	340	446	278	508	67,123	1,83,899	2,51,022	..	..	..	..	..	..	..	..	..

No. I.

in the Madras Presidency during the year 1882-83.

FORM No. I—*continued.*

Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Assessed Taxes. Conservancy Fees. Arrear collection for the previous year.	Collection for the current year.	[illegible]	Total.	License on Trades. Arrear collection for the previous year.	Collection for the current year.	Penalties.
					RS.	RS.	RS.	RS.	RS.	RS.	RS.
Anantapur	1	Anantapur	Act III of 1871.	4,967	..	..	..	..	..	847	..
Bellary	2	Adóni		22,441	..	..	..	..	52	3,293	2
	3	Bellary		53,460	..	..	..	..	1,576	[illegible]	..
Chingleput	4	Conjeeveram		37,275	..	..	..	..	6	[illegible]	27
Coimbatore	5	Coimbatore		38,967	..	..	..	..	..	..	..
	6	Erode		9,864	..	..	..	..	..	..	..
	7	Karúr		9,205	..	..	..	..	..	..	..
Cuddapah	8	Cuddapah		18,982	..	..	..	..	9	3,434	..
Ganjam	9	Berhampore		23,599	..	..	..	..	..	..	..
	10	Chicacole		16,555	..	..	..	..	71	1,687	..
Godávari	11	Cocanada		28,856	..	..	..	..	216	3,850	54
	12	Ellore		25,092	..	..	..	..	..	1,751	..
	13	Rajahmundry		24,555	..	..	..	..	50	3,677	74
Kistna	14	Guntúr		19,646	..	..	..	..	31	3,483	..
	15	Masulipatam		35,056	..	..	..	..	28	5,540	21
Kurnool	16	Kurnool		20,329	..	..	..	..	7	2,905	38
Madura	17	Dindigul		14,182	..	..	..	..	..	..	..
	18	Madura		73,807	..	..	..	..	633	48	..
Malabar	19	Calicut		57,085	..	..	..	..	1,400	3,311	490
	20	Cannanore		26,386	..	..	..	..	27	2,386	68
	21	Cochin		15,698	..	..	..	..	20	2,193	..
	22	Pálghát		36,339	..	..	..	..	..	..	..
	23	Tellicherry		26,110	..	..	..	..	164	[illegible]	15
Nilgiris	24	Coonoor		4,778	..	..	..	..	..	..	..
	25	Ootacamund		12,335	..	..	..	..	212	4,178	42
Nellore	26	Nellore		27,505	..	..	..	..	10	1,729	..
	27	Ongole		9,200	..	..	..	..	..	..	..
North Arcot	28	Vellore		37,491	..	..	..	..	745	4,664	..
	29	Wálájápet		10,587	..	..	..	..	240	998	..
Salem	30	Salem		50,887	..	..	..	..	618	7,350	24
South Arcot	31	Chidambaram		19,837	..	..	..	..	77	2,105	..
	32	Cuddalore		43,545	..	..	..	..	183	4,619	5
South Canara	33	Mangalore		32,099	..	..	..	..	186	6,044	12
Tanjore	34	Kumbakónam		50,098	..	..	..	..	3,026	6,698	..
	35	Mannárgudi		18,4[illegible]	..	..	..	..	..	1,874	..
	36	Máyavaram		23,0[illegible]	..	..	..	..	448	3,882	124
	37	Negapatam		53,8[illegible]	..	..	..	..	1,573	10,415	306
	38	Tanjore		54,745	..	..	..	..	..	..	..
Tinnevelly	39	Palamcottah		17,964	..	..	..	..	5	806	1
	40	Tinnevelly		23,221	..	..	..	..	715	1,882	30
	41	Tuticorin		16,281	..	..	..	..	214	2,405	20
Trichinopoly	42	Srirangam		19,773	..	..	..	..	..	1,007	1
	43	Trichinopoly		84,449	..	..	..	..	1,377	4,7[illegible]	[illegible]
Vizagapatam	44	Anakápalle		13,341	..	..	..	..	2	1,4[illegible]	[illegible]
	45	Bimlipatam		8,682	..	..	..	..	..	1,0[illegible]	32
	46	Vizagapatam		30,291	..	..	..	..	363	4,3[illegible]	..
	47	Vizianagram		22,577	..	..	..	..	..	..	..
		Total	..	1,323,970	..	..	..	..	14,089	1,20,[illegible]1	[illegible],490

Serial number of municipality.	Name of municipality.	License on Trades. Total.	Imperial license tax. Arrear collections for the previous year.	Collections for the current year.	Penalties.	Total.	10 Tax on houses and lands.	11 Tax on vehicles.	12	12 Tax on animals.	13 Tolls, &c.	14 Other taxes in detail. Licenses.	Registration of carts.	15 Total income from taxation.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
1	Anantapur	[illegible]47	..	310	..	310	1,103	69		409	2,427	63	248	5,476
2	Adóni	3,346	..	1,895	7	1,902	7,091	60		1,314	2,993	292	772	17,780
3	Bellary	1,870	1,490	8,665	920	11,075	24,405	1,169		2,981	14,073	858	2,252	58,163
4	Conjeeveram	6,438	..	1,120	..	1,120	8,537	63		965	2,727	67	740	20,657
5	Coimbatore	[illegible]	257	3,420	43	[illegible],700	11,535	450		1,152	10,023	192	2,105	29,157
6	Erode	..	..	255	..	255	3,618	43		449	1,453	..	734	6,552
7	Karúr	..	10	480	..	490	2,595	72		392	2,653	50	744	6,996
8	Cuddapah	3,443	30	1,630	11	1,671	8,077	270		901	7,108	8	800	22,278
9	Berhampore	..	..	1,620	..	1,620	7,302	173		822	6,600	24	697	17,127
10	Chicacole	1,758	10	320	..	330	2,671	60		240	2,441	157	144	7,771
11	Cocanada	4,120	10	6,193	..	6,203	11,245	424		846	7,515	1,036	890	32,279
12	Ellore	1,751	..	1,335	462	1,797	4,572		816		8,342	285	1,342	18,905
13	Rajahmundry	3,801	..	1,345	..	1,345	6,173	234		387	5,100	728	273	18,041
14	Guntúr	3,514	200	2,670	174	3,044	4,367	93		840	12,187	415	1,443	25,908
15	Masulipatam	5,589	10	3,575	22	3,607	8,351	495		869	10,140	317	866	30,254
16	Kurnool	2,950	..	2,435	102	2,537	5,389	264		1,441	6,773	252	1,052	20,658
17	Dindigul	..	..	690	..	690	3,169	154		691	3,000	29	536	8,259
18	Madura	681	235	4,675	1	4,911	27,858	1,008		2,500	17,197	333	2,056	56,544
19	Calicut	5,201	10	4,325	60	4,395	19,809	824		1,062	3,877	1,060	478	36,706
20	Cannanore	2,481	..	885	..	885	10,873	531		629	3,250	135	470	19,283
21	Cochin	2,213	..	..	..	..	7,184	9		45	..	130	64	9,645
22	Pálghát	..	..	3,085	..	3,085	7,720	..			6,060	900	..	17,774
23	Tellicherry	3,095	..	2,565	10	2,575	8,644	673		417	1,655	75	95	18,029
24	Coonoor	..	..	..	..	..	5,503		1,190		..	105	66	6,864
25	Ootacamund	4,432	..	..	..	..	22,381	1,728		2,008	..	321	476	31,346
26	Nellore	1,739	..	1,070	..	1,070	9,136	585		862	3,760	948	1,770	19,920
27	Ongole	..	..	365	..	365	3,015	87		489	2,203	..	698	6,857
28	Vellore	5,409	40	~~[illegible]~~ 2898	80	~~[illegible]~~ 3018	7,163	783		1,522	12,233	192	1,519	~~31,696~~ 31839
29	Wálájápet	1,238	50	865	27	942	2,387	123		581	2,368	87	910	9,136
30	Salem	7,992	180	4,315	3	4,498	16,061	310		925	6,216	1,570	2,034	39,606
31	Chidambaram	2,182	..	340	..	340	6,496	48		530	2,542	143	382	12,663
32	Cuddalore	4,807	..	1,810	..	1,810	9,377	923		1,581	8,210	195	932	28,335
33	Mangalore	6,242	10	5,030	79	5,119	13,426	837		1,117	2,177	10	443	29,371
34	Kumbakónam	9,724	..	1,595	..	1,595	13,185	904		1,089	16,000	1,026	..	43,523
35	Mannárgudi	1,874	25	897	25	947	3,256	374		721	10,017	335	..	17,524
36	Máyavaram	4,454	..	680	..	680	6,[illegible]8	155		575	4,700	277	661	17,900
37	Negapatam	12,294	255	7,405	219	7,879	21,1[illegible]0	1,749		1,326	11,661	2,494	1,500	60,023
38	Tanjore	..	30	3,742	40	3,812	18,050	1,421		2,210	12,637	518	2,080	40,758
39	Palamcottah	811	..	150	..	150	4,549	417		774	4,644	125	621	12,091
40	Tinnevelly	2,627	..	1,395	..	1,395	6,283		1,395		4,537	156	938	17,820
41	Tuticorin	2,639	25	2,240	..	2,265	6,209	171		316	4,867	278	200	16,944
42	Srirangam	1,008	..	540	2	542	8,131	447		921	1,000	615	378	13,540
43	Trichinopoly	6,127	83	3,000	102	3,185	18,487	1,310		2,60[illegible]	15,450	1,068	3,756	52,051
44	Anakápalle	[illegible]412	..	..	..	..	4,333	..		405	..	22	163	6,335
45	Bimlipatam	[illegible]042	..	345	..	345	1,222	171		16	4,144	22	181	7,743
46	Vizagapatam	[illegible]70	..	1,585	..	1,585	4,981	688		1,216	16,195	66	226	29,627
47	Vizianagram	..	20	1,075	..	1,095	3,133	849		2,135	6,188	265	383	14,048
	Total	1,36,[illegible]80	2,960	~~94,[illegible]~~ 935	2,389	~~1,00,[illegible]~~ 184	[illegible],17,749	21,117	3,391	[illegible]3,308	2,89,873	18,223	39,521	~~10,69,4[illegible]~~ 596

FORM

Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	16 — Miscellaneous Receipts: Realizations under special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, &c.)	Conservancy and road cleansing (fees, sale proceeds of night-soil, street refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Anantapur ..	1	Anantapur ..		4,907	9	..	353	361	260	141
	2	Adóni ..		22,441	..	..	212	257	167	1,908
Bellary	3	Bellary ..		53,460	..	58	317	608	1,106	5,667
Chingleput ..	4	Conjeeveram ..		37,275	46	28	..	1,613	396	..
	5	Coimbatore ..		38,267	43	2,80	750	140	379	..
Coimbatore ..	6	Erode		9,864	46	..	1,356	..	62	..
	7	Karúr		9,205	249	2,4	248	6	108	..
Cuddapah	8	Cuddapah ..		18,982	88	..	3,509	857	234	..
Ganjam	9	Berhampore ..		23,539	29	..	309	9	654	892
	10	Chicacole ..		16,355	..	..	1,523	4	119	..
Godávari	11	Cocanada ..		28,856	24	..	536	70	608	477
	12	Ellore		25,932	60	..	..	66	161	278
	13	Rajahmundry ..		24,555	90	..	506	..	357	3,390
	14	Guntúr		19,646	60	12	272	89	140	118
Kistna	15	Masulipatam ..		35,056	81	31	1,235	..	672	..
Kurnool	16	Kurnool		29,329	61	95	1,379	1,873	239	165
	17	Dindigul ..		14,182	50	..	2,677	30	264	8
Madura	18	Madura		72,807	85	599	6,599	685	1,416	..
	19	Calicut		57,085	188	..	1,589	..	1,196	..
	20	Cannanore ..		26,386	112	..	66	..	501	..
Malabar	21	Cochin		15,698	2,230	..	783	7	1	46
	22	Pálghat		36,339	..	..	560	229	525	..
	23	Tellicherry ..		26,410	..	..	..	107	375	26
Nilgiris	24	Coonoor		4,778	..	..	4,107	1,890	504	411
	25	Ootacamund ..		12,336	..	..	4,047	332	565	4,360
Nellore	26	Nellore		27,505	138	47	..	42	322	..
	27	Ongole		9,200	3	..	..	41	236	..
North Arcot ..	28	Vellore	Act III of 1871.	37,491	43	..	5,485	..	465	..
	29	Wálajápet ..		10,387	16	..	718	332	215	..
Salem	30	Salem		50,667	36	..	1,156	88	562	..
South Arcot ..	31	Chidambaram ..		19,837	18	..	466	97	342	..
	32	Cuddalore ..		43,545	13	..	430	1,320	493	..
South Canara ..	33	Mangalore ..		32,099	60	..	2,503	..	606	1,352
	34	Kumbakónam ..		50,098	..	..	..	81	1,860	64
	35	Mannárgudi ..		19,469	..	..	516	7	271	..
Tanjore	36	Máyavaram ..		23,0	131	..	216	170	461	48
	37	Negápatam ..		53,8	71	..	2,127	242	1,284	1,034
	38	Tanjore		54,746	184	..	4,1	3,175	1,914	2,583
	39	Palamcottah ..		17,964	27	..	985	94	124	..
Tinnevelly ..	40	Tinnevelly ..		23,221	7	..	..	..	585	6
	41	Tuticorin ..		16,281	121	91	..	3	358	..
Trichinopoly ..	42	Seringam ..		19,773	45	..	..	200	560	..
	43	Trichinopoly ..		84,449	24	..	9,211	1,561	680	10
	44	Anaikápalle ..		13,341	13	..	361	3	61	..
Vizagapatam ..	45	Bimlipatam ..		8,592	8	..	..	..	22	..
	46	Vizagapatam ..		30,291	3	32	165	..	35	..
	47	Vizianagram ..		22,677	6	..	3	..	110	..
		Total ..		1,323,970	4,6	5,892	61,237	16,767	22,299	29,3

No. I—*continued.*

17 — Debt: Grants-in-aid from Provincial or Local funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.)	Advances.	18 — Total income of year (excluding balance).	19 — Total including balance.	20 — Incidence of taxation (column 16) per head of population.	21 — Incidence of income (column 18) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
2,526	422	4,072	..	..	89	9,837	10,175			
1,413	355	4,312	..	909	60	23,061	25,662			
1,200	2,817	11,773	..	6,623	..	76,559	86,397			
1,800	670	4,553	..	837	10	26,057	31,812			
[illegible]92	6,565	12,651	..	4,749	..	46,557	57,708			
1,000	1,466	3,928	..	1,185	8	11,673	15,417			
1,200	827	5,949	..	1,653	228	13,726	16,764			
2,250	1,738	9,655	..	2,313	973	35,219	39,472			
1,475	2,247	2257 9,675	1724	45	..	23,767	27,860			
967	1,226	4,230	..	156	394	12,551	13,248			
1,800	2,419	5,924	..	2,427	..	40,640	46,085			
2,142	1,281	3,988	..	..	..	22,893	23,674			
4,533	1,769	7,645	..	..	..	25,686	28,114			
2,305	868	3,981	..	189	10	30,088	33,007			
2,574	2,615	7,108	..	946	..	38,288	44,162			
3,463	348	7,580	..	1,208	..	29,441	30,010			
..	566	2,985	..	1,822	10	13,076	15,877			
1,916	20,904	31,900	..	13,676	..	1,02,120	110,168			
5,056	4,117	12,246	..	..	..	48,952	59,866			
744	538	1,951	..	193	..	21,427	22,679			
520	1,711	5,398	..	936	4	15,983	17,651			
3,810	2,774	7,891	..	2,561	100	28,326	37,720			
2,004	1,974	4,686	..	..	..	22,715	25,801			
3,5[illegible]	1,903	12,315	..	..	..	19,179	21,977			
43,663	5,685	53,632	..	2,885	590	93,453	93,603			
9,014	2,350	11,913	..	1,138	84	38,055	35,206			
3,462	914	4,656	..	989	45	12,547	14,458			
1,005	[illegible]	[illegible]	1,023	5,873	10	54,772	59,384			
158	530	1,969	..	925	30	12,060	12,244			
3,208	3,868	8,918	..	1,877	..	50,401	56,971			
1,432	1,044	3,396	..	583	..	16,642	20,590			
2,330	3,546	8,132	..	2,852	..	39,319	46,370			
832	3,630	9,012	..	1,351	3	39,787	47,373			
2,000	4,870	8,881	..	3,024	..	55,428	72,897			
1,810	1,290	3,894	..	4,190	479	26,087	36,423			
1,395	3,634	5,995	..	1,042	16	24,983	28,604			
4,341	2,368	11,467	..	3,785	..	75,279	81,479			
..	4,612	16,[illegible]	..	3,856	48	61,281	70,867			
687	4,217	6,182	..	925	215	19,363	20,933			
591	2,521	3,710	..	1,161	..	22,191	26,821			
2,095	2,261	4,929	..	1,080	..	22,953	30,892			
3,029	914	4,748	..	13	..	18,801	22,593			
7,426	4,009	22,991	..	612	154	75,808	85,414			
950	340	1,728	..	..	36	8,039	9,175			
300	1,991	2,321	..	..	..	10,064	10,593			
600	706	1,548	..	..	..	31,175	32,817			
18	525	672	..	..	..	14,720	15,435			
1,38,993	1,27,[illegible]	[illegible]	1,023	80,558	3,596	15,54,539	18,05,555			

ABSTRACT OF FORM I.

RECEIPTS.

			Rs.
By balance in hand at the close of last year.		Deposits	67,123
		Actual municipal balance ..	1,88,832
REVENUE.			
(*A*).—*Municipal taxes*—	Rs.	Rs.	
1. Octroi	..	..	
2. Assessed taxes	..	..	
(*e.g.*, Conservancy cess, licenses on trades, &c., in the following details :)			
Arrear collections for the previous year	17,049		
Collections for the current year	2,15,359		
Penalties	3,879	2,36,287	
3. Tax on houses and lands	..	4,17,749	
4. Tax on vehicles	..	24,538	
5. Tax on animals	..	13,308	
6. Tolls, &c.	..	2,69,872	
7. Other taxes	..	67,744	
(*B*).—*Miscellaneous receipts*—			10,69,298
1. Realizations under special Acts	..	4,638	
2. Proceeds of land, &c.	..	5,892	
3. Income derived from markets, &c.	..	61,237	
(Rents, fees, sale of refuse, &c.)			
4. Conservancy and road-cleaning	..	16,767	
(Fees, sale-proceeds of night-soil, street refuse, &c.)			
5. Municipal fines	..	22,299	
6. Sundries	..	2,57,144	
(Rents of municipal lands, Government grants, receipts from public gardens, &c.)			4,00,077
(*C*).—*Debt*—			
1. Loans	..	1,023	
2. Deposits	..	80,588	
(Contractors, salaries unpaid, &c.)			
3. Advances	..	3,596	
			85,207
Grand Total ..			18,05,576

FORM No. II.

FORM No. II.

Statement showing the expenditure of municipalities in the Madras Presidency during the year 1882-83.

1	2	3	4	5	6		7		
					General Establishment.		Public Safety.		
Name of district.	Serial number of municipality.	Name of municipality.	Balance from previous year.	Income during the year.	Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of municipal taxes including octroi (establishment, purchase of account books, paper, money boxes, repair to outposts, &c.).	Fire (establishment, purchase of fire engine, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.).
			RS.	RS.	RS.	RS.	RS.	RS.	RS.
Anantapur ..	1	Anantapur ..	538	9,637	356	250	..	618	10[illegible]
Bellary ..	2	Adóni	2,601	23,061	1,269	671	..	611	149
	3	Bellary	9,838	76,559	3,028	2,598	..	1,586	555
Chingleput ..	4	Conjeeveram ..	5,755	26,057	1,341	652	..	2,008	200
Coimbatore ..	5	Coimbatore ..	11,151	46,557	1,565	746	..	1,070	1,282
	6	Erode	3,744	11,673	470	192	..	492	176
	7	Karúr	1,838	13,926	485	161	..	582	234
Cuddapah ..	8	Cuddapah ..	4,253	35,219	2,096	774	..	1,240	769 (341)
Ganjam ..	9	Berhampore ..	5,102	22,767	1,905	25	..	651	..
	10	Chicacole ..	697	12,551	566	306	..	..	313
Godávari ..	11	Cocanada	5,445	40,640	3,010	132	..	1,059	546
	12	Ellore	781	22,893	1,894	72	..	737	202
	13	Rajahmundry ..	2,428	25,686	753	723	46	750	270
Kistna	14	Guntúr	2,919	30,088	2,070	380	..	714	243
	15	Masulipatam ..	5,874	38,288	1,567	1,067	..	839	427
Kurnool	16	Kurnool	569	29,441	1,519	295	..	1,018	..
Madura	17	Dindigul	2,801	13,076	646	128	..	873	..
	18	Madura	38,048	1,02,120	1,835	1,350	..	4,944	492
Malabar	19	Calicut	10,306	48,952	2,749	1,160	211	1,658	1,078
	20	Cannanore ..	1,152	21,427	1,816	723	..	701	..
	21	Cochin	1,668	15,983	1,380	530	12	772	482
	22	Pálghat	9,394	28,326	1,460	533	..	449	..
	23	Tellicherry ..	2,086	22,715	1,282	800	..	1,043	157
Nílgiris	24	Coonoor	2,798	19,179	2,573	270	..	1,093	162
	25	Ootacamund ..	5,150	93,453	3,528	1,367	..	1,714	585
Nellore	26	Nellore	2,151	33,055	1,054	463	7	508	863
	27	Ongole	1,911	12,547	530	84	..	314	251
North Arcot ..	28	Vellore	4,612	54,772	2,299	679	..	2,325	1,135
	29	Wálajápet ..	184	12,060	949	234	..	329	112
Salem	30	Salem	6,570	50,401	2,284	871	..	680	379
South Arcot ..	31	Chidambaram ..	3,954	16,642	978	..	..	805	249
	32	Cuddalore ..	6,851	39,319	2,213	993	..	1,310	1,036
South Canara ..	33	Mangalore ..	7,636	39,737	1,707	846	243	909	352
Tanjore	34	Kumbakónam ..	17,469	55,428	2,159	..	..	1,506	428
	35	Mannárgudi ..	10,336	26,087	1,763	292	..	1,424	..
	36	Máyavaram ..	3,621	24,983	1,236	393	..	1,039	211
	37	Negapatam ..	6,200	75,279	3,011	681	..	2,714	1,242
	38	Tanjore	9,586	61,281	2,685	1,075	..	1,861	568
Tinnevelly ..	39	Palamcottah ..	1,570	19,363	1,123	119	..	1,429	19[illegible]
	40	Tinnevelly ..	4,630	22,191	1,534	116	..	1,420	[illegible]0
	41	Tuticorin ..	7,939	22,953	1,498	161	15	1,053	..
Trichinopoly ..	42	Srirangam ..	4,292	18,301	1,117	503	..	951	204
	43	Trichinopoly ..	10,606	75,808	3,159	1,413	94	3,625	2,540
Vizagapatam ..	44	Anakápalle ..	1,076	8,099	640	285	..	..	103
	45	Bimlipatam ..	529	10,664	1,241	130	..	94	199
	46	Vizagapatam ..	1,642	31,175	2,108	1,655	..	873	261
	47	Vizianagrum ..	715	14,720	1,005	126	..	498	642
		Total ..	2,61,016	15,54,[illegible]	79,456	26,979	628	52,889	19,648 (984)

2	8													
	Public Health.													
	a	b	c	d	e	f	g	h	i			j	k	
									Conservancy.				Other Measures.	
Serial number of municipality.	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.).	Repairs (to markets, dispensary, &c.).	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs).	Road-cleaning (establishment, purchase and repair of dust-bins, &c.).	Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.	Refunds, &c., of fines or over-assessment.	Remission of cess.	Drainage works (establishment, repairs).	Markets and slaughter-houses (establishment, contingencies).	Public garden (establishment, purchase of seeds, repair of well, purchase of bullocks, &c.).
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1	77	1,052	219	1,600	144	..	..	183	2,137	..	..	..	65	130
2	123	1,061	195	2,329	211	..	..	1,680	3,683	..	..	91	79	..
3	404	11	76	4,269	431	..	..	1	28,130	..	..	..	..	..
4	..	..	197	3,752	177	..	..	2,942	3,219	..	..	..	..	..
5	238	916	522	5,021	287	..	..	3,666	5,506	..	..	873	155	1,639
6	84	593	190	1,451	148	..	..	816	1,155	..	..	..	107	222
7	..	..	34	1,971	235	..	..	1,171	1,034	..	..	34	..	7
8	185	2,943	682	5,287	154	..	..	..	7,622	..	..	231	531	..
9	132	1,050	128	2,239	185	..	..	..	5,448	..	..	300	..	12
10	..	..	239	2,656	157	..	..	..	2,226	..	..	79	..	..
11	..	..	349	6,150	222	..	171	3,239	2,086	..	..	350	120	300
12	30	966	236	2,980	224	..	102	..	4,715	..	..	927	..	..
13	114	536	445	2,332	211	..	..	56	9,466	..	..	271	..	315
14	209	40	492	6,015	272	..	..	44	6,044	..	..	..	309	..
15	..	331	392	5,346	268	1,564	..	..	6,213	..	..	647	273	..
16	39	342	216	5,064	178	3,750	..	1,532	4,750	..	..	176	174	139
17	113	522	113	620	187	..	..	180	2,945	..	..	..	454	..
18	478	916	1,158	9,620	417	..	..	5,860	17,867	..	..	3,304	72	..
19	310	322	1,427	11,926	496	..	338	3,378	2,617	..	..	..	6	..
20	245	..	165	4,452	302	..	80	489	6,351	..	..	..	..	..
21	[illegible]8	341	256	4,158	205	..	137	2,834		..	..	314	..	182
22	270	381	261	3,271	299	..	..	3,711		..	..	406	..	..
23	379	..	261	4,347	540	..	..	..	5,725	..	..	89	..	..
24	165	867	..	1,070	224	471	..	2,791	2,400	..	..	..	163	..
25	142	2,266	1,191	500	276	953	..	623	28,784	..	..	320	193	..
26	249	400	439	8,390	211	..	..	2,084	3,909	..	..	174	..	..
27	35	39	..	3,520	117	..	..	167	1,987	..	..	..	..	..
28	241	8	796	6,544	453	..	..	..	10,764	..	..	4,674	491	894
29	230	..	..	560	139	182	..	604	1,421	..	..	..	86	109
30	425	500	760	5,899	318	..	..	..	16,156	..	..	707	10	188
31	144	4,009	..	4,004	188	..	..	..	3,576	..	..	..	98	..
32	180	599	382	6,[illegible]6	272	..	51	2,448	5,912	..	..	44	20	3
33	164	282	370	3,067	276	..	..	1,289	4,916	..	..	944	584	53
34	180	79	834	6,020	559	..	..	5,975	6,676	..	..	..	133	..
35	114	99	128	3,193	194	..	40	153	3,669	..	..	680	159	..
36	129	56	121	1,928	201	..	..	777	5,713	..	..	..	..	..
37	[illegible]	..	666	[illegible]704	469	..	5	735	16,02[illegible]	..	..	..	331	..
38	[illegible]	7,456	412	1,495	300	74	..	..	20,827	..	..	125	1,032	839
39	141	521	1,300	4,435	180	..	..	358	1,918	..	..	145	211	..
40	120	183	111	1,588	336	..	..	1,796	1,923	..	..	61	60	..
41	240	..	375	5,024	202	959	..	600	2,542	..	..	1,176	..	..
42	72	818	87	2,609	204	..	..	492	4,[illegible]73	..	..	..	..	..
43	492	4,696	1,541	14,791	[illegible]66	..	..	1,016	[illegible]9,839	..	..	..	1,003	477
44	120	190	95	1,286	[illegible]2	..	..	8	2,278	..	..	147	60	..
45	..	..	280	2,458	[illegible]	..	..	1,996	650	..	..	414	..	..
46	201	100	432	1,623	[illegible]	..	..	3,222	4,511	..	..	363	..	..
47	210	101	254	112	21[illegible]	..	56	..	4,095	..	..	874	..	..
Total	8,134	35,601	18,827	1,91,143	12,870	7,953	930	52,369	3,05,440	..	..	18,940	6,979	5,509

[illegible],545

FORM

Statement showing the Expenditure of Municipalities

Name of district.	Serial number.	Name of municipality.	9	10							11
			Public instruction.	Public convenience.							
				Public Works.							
			Contributions to schools.	Establishment.	Construction and maintenance of roads.	(Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, rewards, &c.).	Contribution to local or provincial funds.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Anantapur ..	1	Anantapur	699	..	503	1,193	449	..	85	372	
Bellary ..	2	Adóni	2,058	98	2,846	..	116	..	270	1,320	
	3	Bellary	3,256	..	3,260	33	730	..	638	22,227	
Chingleput ..	4	Conjeeveram ..	3,029	180	5,692	1,172	167	..	180	1,278	
Coimbatore ..	5	Coimbatore ..	2,857	120	3,876	..	241	..	255	3,614	
	6	Erode	1,363	..	1,118	49	172	..	220	343	
	7	Karur	1,326	..	1,202	53	44	..	244	578	
Cuddapah ..	8	Cuddapah	2,762	846	2,856	..	79	..	428	1,626	
Ganjam ..	9	Berhampore ..	2,521	186	3,269	401	31	..	330	1,539	
	10	Chicacole	2,530	234	1,763	266	180	..	314	421	
Godávari ..	11	Cocanada	2,044	8	4,444	1,658	637	..	370	6,052	
	12	Ellore	1,400	300	4,086	111	371	..	475	1,402	
	13	Rajahmundry ..	2,189	..	900	196	169	..	226	1,437	
Kistna ..	14	Guntúr	2,015	504	1,744	1,251	93	..	510	2,963	
	15	Masulipatam ..	2,554	660	8,221	800	969	..	216	3,882	
Kurnool ..	16	Kurnool	558	..	1,376	259	320	..	194	2,455	
Madura ..	17	Dindigul	1,046	..	395	28	84	..	468	875	
	18	Madura	7,576	1,350	10,986	..	..	..	1,808	11,041	
Malabar ..	19	Calicut	4,328	447	10,934	..	262	831	1,006	4,618	
	20	Cannanore	940	165	717	..	220	..	716	1,211	
	21	Cochin	1,171	180	1,310	7	67	..	375	1	
	22	Pálghat	5,521	564	4,040	158	37	..	74	4,961	
	23	Tellicherry	2,603	635	2,419	173	89	..	..	2,965	
Nilgiri ..	24	Coonoor	334	..	6,792	..	..	..	..	700	
	25	Ootacamund ..	1,150	4,211	15,149	2,128	421	..	17,062	480	
Nellore ..	26	Nellore	4,023	..	3,032	22	31	..	233	354	
	27	Ongole	1,490	193	770	..	..	..	68	427	
North Arcot ..	28	Vellore	2,455	1,086	4,234	71	46	..	1,257	3,032	
	29	Wálajápet	1,022	130	928	223	140	..	640	923	
Salem	30	Salem	5,885	295	2,534	88	178	..	896	5,617	
South Arcot ..	31	Chidambaram ..	1,868	..	2,444	..	..	..	168	712	
	32	Cuddalore	1,700	300	7,928	74	90	..	529	2,080	
South Canara ..	33	Mangalore	3,712	797	7,743	11	38	15	171	5,197	
Tanjore ..	34	Kumbakónam ..	1,295	369	9,856	30	402	..	583	1,964	
	35	Mannárgudi ..	1,259	376	5,112	..	1,264	..	709	1,450	
	36	Mayavaram	5,556	432	2,942	17	10	..	448	1,096	
	37	Negapatam	4,391	264	6,452	16	..	..	2,196	13,[illegible]60	
	38	Tanjore	3,534	470	8,176	3,167	83	..	535	60	
Tinnevelly ..	39	Palamcottah ..	1,267	240	1,681	833	173	..	492	234	
	40	Tinnevelly	940	180	1,615	168	348	..	704	1,370	
	41	Tuticorin	1,805	253	2,508	108	114	..	547	2,472	
Trichinopoly ..	42	Srirangam	1,815	1,023	1,253	195	3	..	422	635	
	43	Trichinopoly ..	3,544	960	5,577	331	569	..	2,105	3,604	
Vizagapatam ..	44	Anakápalle	648	..	500	..	..	..	74	43	
	45	Bimlipatam	430	..	999	..	..	..	106	459	
	46	Vizagapatam ..	1,271	..	7,302	336	178	..	542	2,163	
	47	Vizianagrum ..	645	114	1,859	..	292	..	383	1,336	
		Total ..	1,09,[illegible]22	18,[illegible]7	1,88,874	14,425	9,831	846	41,054	1,55,498	

No. II—*continued.*

in the Madras Presidency during the year 1882-83—*continued.*

12						13	14	15			16
Debt.								Balance at close of year.			
Loans (instalments paid during the year).	Interest.		Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).		Miscellaneous.	Total expenditure.	Deposits.	Actual Municipal balance.	Total.	License-tax paid to Government.
	On account of last year.	On account of current year.									
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	65		32	9,345	..	830	830	304
..	..	..	592	..		292	20,744	203	4,715	4,918	1,800
..	..	..	3,648	70		2,210	78,364	7,908	125	8,033	14,107
..	..	..	705	..		229	27,290	837	3,685	4,522	1,004
1,949	..	652	4,676	..		2,024	43,750	4,946	8,042	13,058	3,444
..	..	..	2,135	..		253	11,689	100	3,628	3,728	242
..	..	..	1,159	87		51	10,692	1,627	3,445	5,072	465
..	..	..	2,410	208		1,754	35,492	1,363	2,617	3,980	1,057
..	..	..	45	..		1,734	[illegible]	..	5,225	5,225	1,539
..	..	..	156	109		296	12,695	300	253	553	351
..	..	..	1,869	..		1,909	36,725	2,344	7,016	9,360	5,892
..	..	..	..	..		463	21,893	..	1,781	1,781	1,268
..	..	..	696	..		402	22,898	100	5,116	5,216	1,297
..	..	..	901	201		528	29,044	172	3,791	3,963	2,693
1,000	..	240	4,296	20		1,752	43,524	*350	288	638	3,500
298	..	..	846	..		190	25,883	927	3,200	4,127	2,315
..	..	..	1,145	..		350	11,112	1,821	2,944	4,765	656
..	..	..	11,712	103		4,641	97,534	14,763	27,871	42,634	10,602
..	..	..	..	..		1,672	51,569	71	[illegible]	[illegible]	4,118
..	..	..	193	..		789	20,225	..	2,354	2,354	841
..	..	..	936	..		460	16,487	..	1,164	1,164	..
..	..	..	3,079	19		323	29,792	2,435	5,523	7,958	2,930
..	..	..	..	..		525	24,092	..	709	709	2,437
217	..	183	..	..		766	21,241	..	736	736	..
514	..	434	1,258	400		2,949	88,588	1,627	8,388	10,015	..
..	..	..	990	28		3,933	32,297	592	2,317	2,909	27
..	..	..	989	45		113	14,189	..	3,319	3,319	347
..	..	..	4,673	80		5,698	53,935	4,474	975	5,449	2,312
89	..	..	368	252		1,2[illegible]	10,923	752	564	1,316	855
..	..	..	3,954	1,995		634	51,123	1,039	4,809	5,848	5,277
..	..	..	[illegible]	..		382	20,531	100	— 35	65	323
..	..	..	2,248	363		2,042	39,408	3,129	3,633	6,762	1,810
915	..	156	1,413	111		2,264	38,395	1,533	7,645	8,978	4,783
..	..	..	4,048	..		5,517	49,507	2,763	20,627	23,390	1,729
..	..	..	3,641	..		1,734	27,453	1,704	7,266	8,970	940
..	..	..	1,175	..		626	24,097	1,942	3,465	4,507	703
2,947	..	478	3,713	257		455	67,930	4,925	8,024	13,549	7,134
..	..	..	1,968	..		945	63,127	3,895	3,845	7,740	3,620
..	..	..	891	..		1,707	19,777	585	571	1,156	142
..	..	..	1,561	..		498	16,682	324	9,815	10,139	1,270
..	..	..	..	..		198	21,610	2,258	7,024	9,282	2,362
..	..	..	13	98		339	17,626	13	4,954	4,967	540
..	..	128	740	642		1,207	78,349	1,404	6,961	8,065	2,873
..	..	..	..	..		96	6,742	..	2,433	2,433	..
..	..	..	..	275		354	10,155	..	437	437	323
..	..	..	..	27		543	28,171	..	4,646	4,646	1,506
..	..	..	..	..		378	13,199	..	2,236	2,236	1,149
7,929	..	2,271	76,083	5,53[illegible]		57,37[illegible]	15,15[illegible] 965	71,626	2,18,[illegible] 394	2,90,091 20	1,03,452

MEMORANDUM of Liabilities and Claims.

Name of district.	Serial Number.	Name of municipality.	Liabilities.			Claims.		Net amount.
			Balance of loans.	Deposits to be adjusted.	Other items.	Advances recoverable.	Other items.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Anantapur ..	1	Anantapur	..	..	..	..	..	..
Bellary	2	Adoni	..	203	..	..	..	203
	3	Bellary	..	7,303	4,223	..	..	11,526
Chingleput ..	4	Conjeeveram	..	837	..	..	..	837
Coimbatore ..	5	Coimbatore	9,646	4,546	..	1,520	..	12,772
	6	Erode	..	109	..	27	..	53
Cuddapah	7	Karur	..	1,627	..	287	..	1,340
	8	Cuddapah	..	1,582	..	426	..	1,156
Ganjam	9	Berhampore	..	..	..	..	..	..
	10	Chicacole	..	..	..	..	..	..
	11	Cocanada	..	2,344	..	..	..	2,344
Godávari	12	Ellore	..	..	..	..	..	..
	13	Rajahmundry ..	..	106	..	16	..	90
	14	Guntur	..	..	..	..	..	..
Kistna	15	Masulipatam	3,000	772	1,660	29	..	5,150
Kurnool	16	Kurnool	..	3,517	..	..	..	3,517
Madura	17	Dindigul	687	1,811	..	..	..	2,198
	18	Madura	..	..	15,330	103	..	15,227
	19	Calicut	..	71	..	..	..	71
	20	Cannanore	..	..	..	..	..	..
Malabar	21	Cochin	..	..	..	..	..	..
	22	Pálghat	..	2,135	..	19	2,329	87
	23	Pallicherry	..	..	..	45	..	..
Nilgiris	24	Coonoor	..	..	..	..	36	..
	25	Gotacamund	9,266	1,627	..	77	..	10,816
Nellore	26	Nellore	592	..	..	28	..	564
	27	Ongole	..	..	..	..	..	..
North Arcot ..	28	Vellore	2,875	4,474	695	129	..	7,916
Salem	29	Wálajápet	..	..	..	252	..	..
	30	Salem	..	1,639	..	2,361	..	..
South Arcot ..	31	Chidambaram ..	..	100	..	..	..	100
South Canara ..	32	Cuddalore	..	3,129	..	368	..	2,761
	33	Mangalore	2,745	1,333	..	205	..	3,856
	34	Kumbakonam ..	..	2,703	..	173	..	2,531
Tanjore	35	Mannárgudi	..	..	..	..	..	..
	36	Máyavaram	..	1,042	..	..	..	1,042
	37	Negapatam	8,333	4,645	..	237	..	12,742
	38	Tanjore	..	3,595	7,160	..	..	10,755
Tinnevelly	39	Palamcottah	..	..	..	..	..	..
	40	Tinnevelly	..	..	155	..	..	155
	41	Tuticorin	..	..	..	..	..	3,7..
Trichinopoly ..	42	Seringam	1,511	2,288	..	..	..	844
	43	Trichinopoly	3,591	1,104	4,467	642	2,282	6,138
Vizagapatam ..	44	Anakápalle	..	..	..	..	..	..
	45	Bimlipatam	..	..	..	..	..	..
	46	Vizagapatam	..	..	..	75	..	..
	47	Vizianagrum	..	..	..	209	..	..
			44,070	52,434	34,789	7,434	4,747	

ABSTRACT OF FORM II.

DISBURSEMENTS.

EXPENDITURE.

	Rs.	Rs.
(*A*).—*General establishment*—		
1. (Office establishment, inspection, honorary magistrate's establishment, &c.)	79,456	
2. Collection of municipal taxes (establishment, purchase of account books and paper, money-boxes, repair to out-posts, &c.)	26,979	
		1,06,435
(*B*).—*Public safety*—		
1. Fire (establishment, purchase of fire-engine, buckets, repairs, &c.)	628	
2. Lighting (establishment, purchase of lamps, oil, repairs, &c.)	52,889	
3. Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	19,~~440~~ 784	73,~~180~~ 2301
(*C*).—*Public health*—		
1. Registration of births and deaths	1,134	
2. Buildings and other works .. .. (Erection of slaughter-houses, latrines, &c.)	35,601	
3. Repairs (to market, dispensary, &c.)	18,827	
4. Maintenance of medical institutions .. .. (Dispensary establishment, purchase of medicines, &c.)	1,91,143	
5. Vaccination (establishment)	12,879	
6. Water-works (establishment, repairs)	7,963	
7. Road-watering (establishment, purchase of water-carts, repairs, &c.)	930	
8. Road-cleaning (establishment, purchase and repair of dust-bins, &c.)	58,914	
9. Conservancy (establishment, repairs, purchase of carts, dry-earth, land for burying night-soils, &c.)	3,05,440	
Refunds, &c., of fines or over-assessment	..	
Remissions of cess	..	
10. Drainage works (establishment, repairs)	18,940	
11. Other measures—		
(*a*) Markets and slaughter-houses .. .. (Establishment, contingencies.)	6,979	
(*b*) Public garden .. .. (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	5,509	
		6,71,240
(*D*).—*Public instruction*—		
Contributions to schools	1,09,022	
(*E*).—*Public convenience*—		
1. Public Works (establishment)	18,107	
(*a*) New works	2,12,936	
(*b*) Repairs	846	
2. Survey of land	41,034	
3. Other charges (printing, rewards, &c.)	1,00,869	
4. Miscellaneous		
		5,72,803
(*F*).—*Debt*—		
1. Loans (instalment payable during the year	7,929	
Interest .. { Last year	..	
Interest .. { Current year	2,271	
2. Deposits (salaries attached, contractors, &c.)	76,033	
3. Advances (on account of departmental works, &c.) ..	6,537	
4. Closing balance.		
		91,821
Deposits	71,626	
Actual Municipal balance	2,18,~~454~~ 474	20
		2,90,~~091~~ 091
Grand Total ..	..	18,~~04,558~~ 18,05,852.5

Memorandum of Liabilities and Claims.

	Rs.
Liabilities—	
Balance of loans	44,070
Deposits to be adjusted and other items	87,203
Claims—	
Advances recoverable and other items	12,175
Net amount of debt	~~3,01,098~~ 119103

ORDER—dated 23rd November 1883, No. 2673, Financial.

Ordered that the foregoing statements be forwarded to the Comptroller-General, with reference to paragraph 4 of the Government of India Resolution, department of Finance and Commerce, dated 26th April 1882, No. 470, and to their Resolution, Home department, dated 27th July 1882, No. 2—103-114 A.

2. No return has yet been received from the Madras municipality, which keeps its accounts under the Act for the calendar, not the official year. The return, as soon as received, will be forwarded to the Comptroller-General.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Comptroller-General, Calcutta.
„ President, Municipal Commission, Madras.

ENDORSEMENT—dated 23rd November 1883, No. 2674, Financial.

Copy to the Government of India, Financial department.

C. G. MASTER,
Chief Secretary.

Exd. J. Henricus.

Govt. of {1883} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., &c., 23rd November 1883,
Nos. 2673, 2674.

NOVEMBER.

Municipal Accounts.

Forwarding to the Comptroller-General statements of receipts and charges of Mofussil Municipalities with abstracts for the year 1882-83. Copy to Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—File of Municipal Reports for 1882-83.

ORDER—dated 7th April 1884, No. 778, Financial.

The Government proceed to review collectively the reports of the several municipalities for 1882-83, each of which has already been separately reviewed. During the year there has been some improvement as regards the date of submission of these reports, but one only (Conjeeveram) was submitted within the prescribed date, 30 were 3 months late, while the one last received (Ellore) came in only in November.

2. The number of municipalities administered during the year under Act III of 1871 remained the same as in the preceding year, viz., 47. The following abstract gives particulars regarding the constitution of the several Boards:—

Year.	Europeans and Eurasians.	Natives.	Officials.	Non-Officials.	Total.
1881-82	275	494	345	424	769
1882-83	278	508	340	446	786

There was hardly any change in the number of commissioners for a municipality which averaged 16 as in the previous year, but the percentage of officials to the total number fell from 45 to 43. The legal proportion between officials and non-officials was not strictly observed in Cuddapah, Masulipatam, and Vizianagrum. A similar remark was made in regard to the last-named municipality in the report for 1881-82. The Presidents concerned will take immediate steps to organize the Boards in accordance with law.

3. To the 9 municipalities to which the privilege of election had already been conceded, 3 were added during the year, viz., Mangalore, Tinnevelly, and Tuticorin.

4. The annexed abstract shows the receipts under the different heads for 1882-83 in comparison with those of 1881-82.

Receipts.	1881-82.	1882-83.
	RS.	RS.
Tax on houses and lands	4,30,983	4,17,749
Profession tax	1,40,721	1,36,230
Taxes on vehicles and animals and registration of carts.	1,03,873	1,07,337
Tolls and ferries	2,82,046	2,89,873
License fees	19,858	18,223
Total income from taxation ..	9,77,481	9,69,412
Rent of markets, &c.	58,368	61,3[illegible]
Rent of other buildings and gardens	29,243	30,363
Fines	24,136	22,299
Miscellaneous	1,35,774	1,24,182
Fees from private scavengering, &c.	22,537	22,984
Contribution from provincial or local funds	1,22,690	1,43,631
Total income ..	13,70,229	13,74,108
Opening balance ..	1,60,382	1,83,822
Grand Total ..	15,30,611	15,57,930
Add collections of imperial license-tax ..	1,03,183	1,00,184
Total ..	16,33,794	16,58,114

5. The income of the year from all sources of revenue, excepting imperial license-tax, amounted to Rs. 13,74,108 against Rs. 13,70,229 in the previous year. The slight increase in the total is, however, the result of important variations in the detailed items, there being a decrease of Rs. 8,069 under taxation, and of Rs. 11,592 under miscellaneous revenue, and an increase of Rs. 20,941 under contribution from provincial and local funds. The decrease in taxation is in part explained by the fact that in the preceding year large arrears were collected.

6. Under the several heads of taxation the following fluctuations occur:—

(1) A decrease of Rs. 13,234 under house and land rates.
(2) A decrease of Rs. 4,491 under tax on arts, &c.
(3) An increase of Rs. 3,464 under tax on vehicles and animals and registration of carts.
(4) An increase of Rs. 7,827 under tolls and ferries.

7. The decrease in the house and land rate is for the most part the net result of increases in 5* and decreases in 11† municipalities. In Anakápalle and Negapatam the rate was raised to 6¼ per cent., and in Vellore the land rate was collected for the first time. In the 11 municipalities referred to the collections were slack, and the fact was noticed and the necessary orders passed in the Proceedings of Government reviewing the individual reports. There was a notable falling off in Trichinopoly, owing to the failure during the year of the contract system under which collections had heretofore been made in that municipality, and owing to the land rate not having been collected during the year. The commissioners have been requested to adopt such measures as will bring the collections under the house and land rates up to the normal standard.

* Bellary, Berhampore, Vellore, Negapatam, and Anakápalle.
† Cuddapah, Madura, Calicut, Cochin, Tellicherry, Coonoor, Nellore, Mangalore, Tanjore, Srírangam and Trichinopoly.

8. The tax on arts was re-imposed in Srírangam during the year. The falling off in the total receipts as compared with those of the previous year is due chiefly to the fact that this tax was abolished during the year in the Madura municipality, and also to the irregular omission to collect it in Bellary.

G.O., dated 23rd October 1882, No. 1547.

9. The tax on vehicles and animals shows a tendency to increase in many municipalities. In Bellary the fee for registration was raised from Rs. 2 to Rs. 4 per annum.

The extent to which coercive measures were adopted in the several towns is shown below:—

STATEMENT showing the coercive measures adopted in municipalities for the recovery of several taxes during the year 1882-83.

Serial number.	Name of municipality.	Number of processes issued for house and land tax collections.	Amount of house and land tax realised.	Number of prosecutions under profession and other taxes.	Amount realised.	Remarks.
			RS.		RS.	
1	Anantapur	51	32	26	12	....
2	Adóni	6	7*	1	8*a*	*a* After judgment.
3	Bellary	230	65	332	1,469*b*	*b* After judgment, Rs. 99.
4	Conjeeveram	576	546	378	655*c*	*c* Do. ,, 403.
5	Coimbatore	479	725	..	..	....
6	Erode	..	..	..	..	....
7	Karúr	60	55†	1	3*d*	*d* The whole amount after judgment.
8	Cuddapah	143	49	204	53	All after judgment.
9	Berhampore	368	664	45	89	The whole amount after judgment.
10	Chicacole	471	35	230	236	All after judgment.
11	Cocanada	780	1,025	210	247*e*	*e* After judgment, Rs. 200.
12	Ellore	458	478	..	..	....
13	Rajahmundry	247	463	289	282*f*	*f* After judgment, Rs. 269.
14	Guntúr	276	635	2	2	The whole amount after judgment.
15	Masulipatam	1,772	1,718	80	1,763*g*	*g* After judgment, Rs. 277.
16	Kurnool	1,985	711	246	469*h*	*h* Do. ,, 422.
17	Dindigul	1,202	772	284	33*i*	*i* Do. ,, 23.
						Property sold ,, 189.
18	Madura	3,673	6,418‡	418	70*j*	*j* After judgment ,, 70.
19	Calicut	5,525	11,985‡	951	529*k*	*k* Do. ,, 468.
20	Cannanore	1,037	83	59	289*l*	*l* Do. ,, 128.
21	Cochin	352	1,400	34	162	....
22	Pálghat	324	462	88	716	....
23	Tellicherry	354	1,742	8	48	All after judgment.
24	Coonoor	..	..	..	..	....
25	Cotacamund	912	3,397	99	102	The whole amount after judgment.
26	Nellore	229	466	53	161	All after judgment.
27	Ongole	100	263	12	36*m*	*m* After judgment, Rs. 8.
28	Vellore	..	..	..	..	....
29	Wálujápet	941	215	209	280*n*	*n* After judgment, Rs. 11.
30	Salem	2,019	3,035§	129	191	All after judgment.
31	Chidambaram	796	1,232¶	446	3,141*o*	*o* After judgment, Rs. 604.
32	Cuddalore	316	345	61	87	All after judgment.
33	Mangalore	1,842	3,636	142	415	Do. do.
34	Kumbakónam	211	407	1,544	803*p*	*p* After judgment, Rs. 794.
35	Mannárgudi	370	319	38	100*q*	*q* Do. ,, 96.
36	Máyavaram	..	..	..	..	No return received.
37	Negapatam	3,570	2,773	819	4,297*r*	*r* After judgment, Rs. 1,420.
38	Tanjore	7,980	9,512	..	..	....
39	Palamcottah	274	494	107	29	The whole amount after judgment.
40	Tinnevelly	1,047	1,111	413	747*s*	*s* After judgment, Rs. 129.
41	Tuticorin	925	688	68	48	The whole amount after judgment.
42	Srirangam	930	1,242**	195	201*t*	*t* After judgment, Rs. 141.
43	Trichinopoly	1,557	1,972	533	1,155*u*	*u* Do. ,, 1,040.
44	Anakápalle	223	21	90	88*v*	*v* Do. ,, 70.
45	Bimlipatam	48	21	31	20*w*	*w* Do. ,, 10.
46	Vizagapatam	686	264	664	218	All after judgment.
47	Vizianagrum	1,089	1,066	..	..	....

	RS.
* Property sold	2
† Do.	3
‡ Do.	19
§ Do.	7
¶ Do.	31
** Do.	3
Do.	4

In most cases payments were made before the extreme measures of sequestration and sale were resorted to, and this fact confirms the inference drawn last year that municipal taxes are more frequently withheld from disinclination than from disability to pay. Again it is observed that in the largest and wealthiest towns coercion is most frequently necessary. The concurrent levy of the "tax on arts" with the imperial license-tax is complained of in many municipalities, and the sympathy of the commissioners with the tax-payers has often operated detrimentally to the revenues of the municipalities concerned. As often as this complaint is made, the Government insist that the operation of the one tax should not be allowed to prejudicially affect the other

10. The revenue from tolls shows an increase of Rs. 7,827 over that of the previous year, owing chiefly to the enhancement of the rate in Adóni, Guntúr, and Vizagapatam.

11. The following abstract shows the revenue from tolls in each municipality, the percentage it bears to the total income, and the proportion of the expenditure of toll revenue on roads and communications:—

1	2	3	4	5	6	7
No.	Name of municipality.	Receipts from tolls.	Income excluding receipts on deposits and balance.	Percentage of column 3 on column 4.	Expenditure on construction and maintenance of roads.	Percentage of column 3 on column 5.
		Rs.	Rs.		Rs.	
1	Anantapur ..	2,437	9,337	26·0	508	20·9
2	Adóni	2,993	20,250	[illegible]	2,845	95·1
3	Bellary	14,073	58,861	23·9	3,260	23·2
4	Conjeeveram ..	2,727	24,100	11·3	5,622	206·2
5	Coimbatore ..	10,023	38,108	26·3	3,876	38·7
6	Erode	1,453	10,233	14·2	1,118	76·9
7	Karúr	2,653	11,783	22·5	1,202	45·3
8	Cuddapah ..	7,108	31,235	22·8	2,858	40·2
9	Berhampore ..	6,600	[illegible]	31·3	3,269	49·5
10	Chicacole ..	2,441	12,065	20·2	1,763	72·2
11	Cocanada ..	7,515	32,010	23·5	4,444	59·1
12	Ellore	8,342	21,096	39·5	4,086	49·0
13	Rajahmundry ..	5,100	24,341	21·0	900	17·6
14	Guntúr	12,187	26,855	45·4	1,744	14·3
15	Masulipatam ..	10,140	35,735	30·1	8,241	81·1
16	Kurnool ..	6,773	25,701	26·4	1,570	23·2
17	Dindigul ..	3,000	10,564	28·4	395	13·2
18	Madura	17,197	83,533	20·6	10,986	63·9
19	Calicut	3,877	44,557	8·7	10,934	282·0
20	Cannanore ..	3,280	20,349	16·1	717	21·9
21	Cochin	..	15,047	..	1,310	..
22	Pálghat ..	6,060	22,680	26·7	4,040	66·7
23	Tellicherry ..	1,655	20,140	8·2	2,419	146·1
24	Coonoor ..	..	19,179	..	6,792	..
25	Ootacamund ..	..	90,568	..	15,149	..
26	Nellore	3,760	30,847	12·2	3,032	80·6
27	Ongole	2,203	11,193	19·7	770	35·0
28	Vellore	12,233	45,881	26·6	4,234	34·6
29	Wálajápet ..	2,868	10,193	28·1	928	32·4
30	Salem	6,216	44,026	14·1	2,534	40·8
31	Chidambaram ..	2,542	15,719	16·2	2,444	96·1
32	Cuddalore ..	8,210	34,657	23·7	7,928	96·6
33	Mangalore ..	2,177	33,267	6·5	7,743	355·6
34	Kumbakónam ..	16,000	50,809	31·5	9,856	61·6
35	Mannárgudi ..	10,017	20,950	47·8	5,112	51·0
36	Máyavaram ..	4,700	23,261	20·2	2,942	62·6
37	Negapatam ..	11,661	63,611	18·3	6,452	55·3
38	Tanjore	12,637	53,613	23·6	8,176	64·7
39	Palamcottah ..	4,644	18,288	25·4	1,881	40·5
40	Tinnevelly ..	4,537	19,635	23·1	1,615	35·6
41	Tuticorin ..	4,867	19,608	24·8	2,508	51·5
42	Srirangám ..	1,090	17,746	5·6	1,253	125·3
43	Trichinopoly ..	15,450	71,012	21·5	8,577	55·5
44	Anakápalle ..	..	8,099	..	500	..
45	Bimlipatam ..	4,144	9,739	42·6	999	24·1
46	Vizagapatam ..	16,195	29,590	54·7	7,302	45·1
47	Vizianagram ..	6,188	13,625	45·4	1,860	30·1
		2,89,873	13,74,108	21·1	1,8[illegible]674	65·1

12. The above statement shows that on an average 21·1 per cent. of the total municipal receipts was derived from tolls, while in 5 municipalities * the percentage ranged from 42·6 to 54·7. The average expenditure from tolls on communications rose from 53·0 to 69·1 per cent. The actual expenditure was as low as 13·2, 14·3, and 17·6 per cent. in the municipalities of Dindigul, Guntúr, and Rajahmundry respectively, and in 15 other municipalities it was less than 50 per cent.

[illegible]	..	..	..	..	45·4
Mannárgudi	..	..	..	..	47·8
Bimlipatam	..	..	..	..	42·6
Vizagapatam	..	..	..	..	54·7
Vizianagram	..	..	..	..	45·4

13. Rents from markets show general improvement, Rs. 61,237 having been realised against Rs. 58,368 in 1881-82. In Trichinopoly the receipts fell by Rs. 1,891, owing to the failure of the contractor. In Kurnool market fees were collected for the first time during the year under report and yielded Rs. 1,379.

14. The private scavengering service is making but slow progress among the provincial municipalities. In Bellary, Ootacamund, and Rajahmundry it has become firmly established, the revenue derived from the service in these towns ranging from Rs. 5,000 to nearly 6,000. In other municipalities it has met with varying success, and in Máyavaram and Tanjore the receipts fell off considerably. It has been urged by the Máyavaram commissioners that for want of legal sanction much difficulty is experienced in collecting the fees. The Government have pointed out that the fees can be collected with ease if a proper system of advance payments be introduced and a fairly graduated scale of fees be adopted varying according to the nature of the locality and of the service rendered. In Anantapur, Guntúr, and Kurnool the system was introduced for the first time during the year, but the receipts in each were less than Rs. 200.

15. Under "contribution from provincial or local funds" there appears a marked increase in Ootacamund, to which municipality a grant of Rs. 37,000 was made to enable the commissioners to carry out certain sanitary improvements of very urgent necessity.

16. The collection of the imperial license-tax in municipalities was, except in Cochin, Coonoor, Ootacamund, and Anakápalle, as usual, entrusted to the commissioners concerned, and resulted in a revenue of Rs. 1,00,184 against Rs. 1,03,183 in the previous year.

17. The receipts from miscellaneous sources, including rent of buildings other than markets and of gardens, sale of sweepings, school fees, and other petty items and extraordinary receipts from sale of property, &c., show a falling off during the year of about Rs. 11,000, notwithstanding the large addition to income in the four municipalities Madura, Masulipatam, Coimbatore and Karúr noted in the margin arising from the sale of sundry buildings and carts, and of the increased revenue realised in Ootacamund from the cart-stand and slaughter-houses, and of refunds by Government on account of police contributions erroneously levied. The decrease is the outcome to a great extent of the absence during the year of private contributions such as were received last year in Tanjore and of the non-appropriation from funded capital. The decrease is also to some † extent accounted for by the fact that in Trichinopoly the sale of sweepings was discontinued on sanitary grounds. It is hoped that it will be revived as soon as the objections which existed to the arrangements made have been removed.

† 4,8[illegible].

18. The incidence of taxation per head of population in each municipality on the census figures of 188[illegible] is Annas 8·3 as shown in the subjoined table.

1	2	3	4	5	6
No.	Name of municipality.	1881 census population.	Income from taxation excluding imperial license-tax.	Incidence of taxation including tolls.	Incidence of taxation excluding tolls.
			Rs.	Rs. A. P.	Rs. A. P.
1	Anántapur	4,907	5,106	1 0 10	0 8 11
2	Adóni	22,441	15,878	0 11 4	0 9 2
3	Bellary	53,460	47,088	0 14 1	0 10 11
4	Conjeeveram	37,275	19,537	0 8 5	0 7 3
5	Coimbatore	38,967	25,457	0 10 5	0 6 4
6	Erode	9,864	6,297	0 10 3	0 7 10
7	Karúr	9,205	6,506	0 11 4	0 6 8
8	Cuddapah	18,982	20,607	1 1 4	0 11 5
9	Berhampore	23,599	15,517	0 10 6	0 6 1
10	Chicacole	16,355	7,441	0 7 3	0 4 11
11	Cocanada	28,856	26,676	0 14 5	0 10 4
12	Ellore	25,092	17,108	0 10 11	0 5 7
13	Rajahmundry	24,553	16,696	0 10 10	0 7 7
14	Guntúr	19,646	22,864	1 2 7	0 8 8
15	Masulipatam	35,656	26,627	0 12 2	0 7 6
16	Kurnool	20,329	18,121	0 14 3	0 8 11
17	Dindigul	14,182	7,569	0 8 6	0 5 2
18	Madura	73,807	50,633	0 11 2	0 7 6
19	Calicut	57,085	32,311	0 9 1	0 8 0
20	Cannanore	26,386	18,398	0 11 2	0 9 2
21	Cochin	15,698	9,645	0 9 10	0 9 10
22	Pálghat	36,339	14,689	0 6 6	0 3 10
23	Tellicherry	26,410	15,454	0 9 4	0 8 4
24	Coonoor	4,778	6,864	1 7 0	1 7 0
25	Ootacamund	12,335	31,346	2 8 8	2 8 8
26	Nellore	27,505	18,850	0 11 0	0 8 9
27	Ongole	9,200	6,492	0 11 3	0 7 6
28	Vellore	37,491	28,821	0 12 4	0 7 1
29	Wálajápet	10,387	8,194	0 12 7	0 8 2
30	Salem	50,667	35,108	0 11 1	0 9 1
31	Chidambaram	19,837	12,323	0 9 4	0 7 11
32	Cuddalore	43,545	26,525	0 9 9	0 6 9
33	Mangalore	32,099	24,252	0 12 1	0 11 0
34	Kumbakónam	50,098	41,928	0 13 5	0 8 3
35	Mannárgudi	19,409	16,577	0 13 8	0 5 5
36	Máyavaram	23,044	17,220	0 11 11	0 8 8
37	Negapatam	53,855	52,144	0 15 6	0 12 0
38	Tanjore	54,745	36,946	0 10 10	0 7 1
39	Palamcottah	17,964	11,941	0 10 8	0 6 6
40	Tinnevelly	23,221	15,925	0 11 0	0 7 10
41	Tuticorin	16,281	14,679	0 14 5	0 9 8
42	Srirangam	19,773	12,998	0 10 6	0 9 9
43	Trichinopoly	84,449	48,866	0 9 3	0 6 4
44	Anakápalle	13,341	6,335	0 7 7	0 7 7
45	Bimlipatam	8,582	7,398	0 13 10	0 6 1
46	Vizagapatam	30,291	28,042	0 14 10	0 [illegible]3
47	Vizianagrum	22,577	12,953	0 9 2	0 4 10
	Total ..	1,323,970	2,69,412	0 11 9	0 8 3

19. In Coonoor and Ootacamund it was as high as Rs. 1-7-0 and Rs. 2-8-8 against Rs. 2-2-7 and Rs. 2-7-4, respectively, in 1881-82. The large falling off in Coonoor is ascribed to the fact that the greater portion of the land rate remained uncollected during the year. The matter was noticed in the order reviewing the Coonoor report. In Ootacamund the difficulties experienced in ascertaining the amount of tax paid by visitors as distinguished from that realised from residents have not yet been fully overcome. The Government have pointed out that it is possible to secure more complete

information on the subject than has been obtained by the commissioners, and they trust that efforts to obtain it will not be relaxed. Leaving out of account these two hill stations, the incidence in the municipalities of the plains ranges from As. 3-10 in Pálghat to As. 12 in Negapatam. There appears an advance of about As. 3 per head in Bellary and Negapatam and a falling off of about the same amount in Tellicherry and Cuddapah as compared with the figures of last year. In Bellary the increase is chiefly due to the collection of arrears and is apparent only. In Negapatam the house and land rate was raised from 4 to 6¼ per cent. In Tellicherry and Cuddapah the falling off is due to slackness in collections.

20. In the following statement the expenditure is compared with that of the previous year:—

Charges.	1881-82. Rs.	1882-83. Rs.
Public Works—		
Roads	1,49,455	1,88,674
Drainage	11,286	18,940
Water-supply	17,596	11,057
Buildings	81,113	54,428
Miscellaneous	11,335	13,199
Public Works establishment	17,178	18,107
Total, Public Works ..	2,87,963	3,04,405
Education	85,564	1,09,022
Hospitals and dispensaries	1,92,302	1,91,143
Vaccination	11,895	12,870
Registration of births and deaths	8,038	8,134
Conservancy	3,39,092	3,64,354
Police	1,33,768	19,984
Lighting	51,808	52,889
Watering roads	875	930
Miscellaneous	1,05,035	1,25,856
Interest and repayment of debt	7,986	10,200
Contribution to local or provincial funds	12,000	30,046
Supervision, management and collection	1,11,983	1,06,435
Total ..	13,48,309	13,36,268
Balance	1,83,522	2,18,394
License-tax paid to Government	1,01,963	1,03,452
Grand Total ..	16,33,794	16,58,114

21. Excluding charges connected with the imperial license-tax the expenditure aggregated Rs. 13,36,268 against Rs. 13,48,309 and fell short of the total receipts by Rs. 37,840. The balance brought forward in the accounts of 1882-83 is Rs. 1,83,822, whereas in the accounts of 1881-82 compiled by Government there appeared a closing balance of Rs. 1,85,522. The difference is due to the adjustments and revisions made in the accounts of the municipalities noted in the margin after their submission to Government.

Conjeeveram, Kurnool and Calicut.

The annexed statement shows the percentages of available income expended on each of the more important objects of the Act:—

Name of municipality.	Outlay on grant I, new works and repairs.	Outlay on grant II, education.	Outlay on grant III, sanitary and medical services.	Outlay on grant IV, lighting and miscellaneous.	Outlay on grant V, establishment.	Advances and refunds.	Closing balance.
1. Anántapur	23·7	6·9	41·2	13·3	6·0	·8	8·1
2. Adóni	15·1	8·5	33·2	13·0	7·0	..	19·3
3. Bellary	16·9	4·3	45·3	24·5	8·7	1·0	·2
4. Conjeeveram ..	24·0	10·3	33·7	13·2	6·6	..	12·2
5. Coimbatore	13·7	5·3	31·0	20·3	4·3	5·7	18·7
6. Erode	16·1	10·3	28·1	13·0	6·0	..	27·5
7. Karúr	10·5	10·3	34·5	12·2	5·0	·7	26·5
8. Cuddapah ..	21·4	8·0	38·5	14·0	9·9	·0	7·3

Name of municipality	Outlay on grant I, new works and repairs	Outlay on grant II, Education.	Outlay on grant III, sanitary and medical services.	Outlay on grant IV, lighting and miscellaneous.	Outlay on grant V, establishment.	Advances and refunds.	Total.
9. Berhampore ..	19·2	[illegible]	20·2	[illegible]	6·0	·6	19·4
10. Chicacole ..	21·5	19·6	39·9	9·1	3·8	2·1	24·8
11. Coconada ..	17·4	4·3	28·2	28·2	6·5	..	17·1
12. Cuddapah ..	23·6	6·6	5·1	14·8	3·3	..	7·5
13. Rajahmundry ..	5·8	8·1	46·0	11·6	1·6	·3	19·7
14. Guntúr ..	13·3	8·2	40·1	15·5	7·2	·6	7·4
15. Masulipatam ..	30·8	6·5	30·8	21·0	6·7	3·4	7·4
16. Kurnool	10·4	2·9	41·4	27·2	6·5	1·2	7·4
17. Dindigul	8·0	9·4	31·7	21·2	4·0	..	11·8
18. Madura	15·8	6·7	30·5	19·6	2·8	·1	24·9
19. Calicut	24·0	7·4	42·3	18·4	6·6	·3	11·8
20. Cannanore	5·7	4·3	53·8	11·0	12·3	2·8	10·1
21. Cochin	14·8	7·0	45·3	13·3	11·2	·5	7·9
22. Pálghat	23·8	17·1	24·1	11·5	6·8	·2	17·2
23. Tellicherry ..	14·8	12·0	42·2	17·0	5·1	·2	8·7
24. Coonoor	21·9	2·1	33·7	9·5	12·5	3·5	3·3
25. Ootacamund ..	28·3	1·5	31·3	21·9	5·1	2·4	8·8
26. N[illegible]	12·7	12·0	45·1	14·6	8·3	·5	6·9
27. Ongole	7·6	14·1	43·8	7·8	4·0	·5	21·6
28. Vellore	21·9	4·0	36·3	18·7	5·0	·6	13·0
29. Wálajápet	12·0	9·4	25·6	21·4	20·7	3·5	5·1
30. Salem	9·9	13·3	44·3	16·3	6·1	2·9	9·2
31. Chidambaram ..	23·8	10·3	40·8	9·1	6·1	·3	9·6
32. Cuddalore	24·3	4·8	21·7	15·3	8·1	1·6	5·2
33. Mangalore	23·8	8·3	22·1	17·8	7·6	2·4	17·1
34. Kumbakónam ..	17·4	2·9	30·6	14·3	4·3	·3	31·2
35. Mannárgudi ..	24·7	8·3	31·9	12·5	6·6	3·6	12·4
36. Máyavaram ..	13·6	21·1	34·6	9·6	7·2	·3	13·1
37. Negapatam ..	19·1	6·9	33·5	13·7	5·0	3·5	18·3
38. Tanjore	30·7	6·9	27·5	14·3	5·6	·9	3·9
39. Palamcottah ..	26·3	6·4	36·5	17·8	6·4	3·4	1·9
40. Tinnevelly	10·7	3·4	23·4	16·2	7·9	·2	29·3
41. Tuticorin	15·9	5·5	39·4	17·9	5·8	·9	21·5
42. Srirangam	15·0	8·9	38·5	10·8	7·2	·4	31·9
43. Trichinopoly ..	13·9	4·2	45·0	15·6	5·4	1·4	5·2
44. Anakápalle	10·2	7·9	42·5	2·8	10·1	·6	26·5
45. Bimlipatam ..	16·8	4·8	50·3	7·5	13·8	3·2	4·1
46. Vizagapatam ..	28·4	4·8	21·1	11·0	11·5	·9	14·2
47. Vizianagram ..	23·3	4·8	26·7	17·6	9·1	..	14·5
	19·6	6·7	35·5	18·9	6·7	1·4	12·2

22. The outlay on public works amounted to Rs. 3,04,405 against Rs. 2,87,963, in the previous year, and formed 22·7 per cent. of the aggregate expenditure under all heads. Of the net outlay on works 62 per cent. was expended on the construction and maintenance of roads and communications. In Masulipatam, Madura, Coonoor, Ootacamund, Cuddalore, Mangalore, Mannárgudi, and Vizagapatam expenditure in excess of the previous year, ranging from Rs. 2,000 to upwards of Rs. 5,000, was incurred, while in Cuddapah, Chidambaram, Tanjore, and Trichinopoly there was a decrease in expenditure of from Rs. 1,200 to Rs. 2,800 compared in either case with that of the previous year. Municipal effort in this connection was directed to the improvement of the more important of the existing roads rather than to the construction of new ones. In Ootacamund funds were liberally allotted during the year for the maintenance of roads and communications out of the provincial grants made. In Coonoor and Madura the roads were also well maintained. In Masulipatam the bulk of the expenditure was incurred on the construction of five new metalled roads. In Dindigul, Cannanore, Ongole, Anakápalle, and Anantapur the expenditure on roads was low and ranged from Rs. 400 to Rs. 770. In Chidambaram the outlay was altogether insufficient, the communications having been much damaged by floods in the Coleroon.

23. Increased attention was paid to drainage in certain towns and notably in Madura and Vellore. As regards water-supply no work of any importance was undertaken during the year. The scheme sanctioned for Cuddalore was unavoidably left in abeyance, as agricultural operations prevented its execution. The iron tanks, for the purchase of which provision was made in Cochin, were not bought as the commissioners are inclined to doubt the efficacy of the remedy they formerly recommended.

24. On buildings Rs. 54,428 were expended against Rs. 81,113 in the previous year. The most important works undertaken or completed are noted below:—

	Rs.
(1) A clock tower (almost completed) in Tanjore at a cost of ..	7,163
(2) A dispensary (completed) at Chidambaram at a cost of ..	4,[illegible]
(3) A market (incomplete) at Cuddapah at a cost of	[illegible],576
(4) A market (completed) at Trichinopoly at a cost of	3,[illegible]0
(5) Town school (completed) at Berhampore at a cost of	950
(6) Municipal chattram (in the course of construction) at Anantapur at a cost of	943
(7) A langerkhana (incomplete) at Coimbatore at a cost of	916

25. The educational charges, excluding those incurred on school buildings, amounted to Rs. 1,09,022, showing an advance on the previous year of Rs. 23,458.

	Rs.
*Coonoor	334
Bimlipatam	480

In 2 municipalities * the expenditure fell short of Rs. 500; in 6 towns it was between Rs. 500 and Rs. 1,000; in 15 between Rs. 1,000 and 2,000; in 11 between Rs. 2,000 and 3,000; in 5 between 3,000 and 4,000, and in 3 between 4,000 and 5,000. In Pálghat it amounted to Rs. 5,521, in Máyavaram to Rs. 5,556, in Salem to Rs. 5,885, and in Madura to 7,570. There were 83 municipal schools maintained on the salary system with an attendance of 4,286 pupils against 96 with 4,010 in the previous year, and the number of schools on the combined system rose from 99 with an attendance of 4,425 to 102 with 4,690. The progress of education was generally satisfactory.

26. The following statement furnishes particulars of educational expenditure as compared with the figures of the preceding year:—

	1881-82.	1882-83.
	Rs.	Rs.
Training schools	402	374
Municipal schools	33,210	39,255
Combined system schools	17,366	19,644
Salary grants	4,168	6,574
Results grants	26,195	38,641
Inspection	2,925	3,533
Miscellaneous	1,298	1,024
Total ..	85,564	1,09,043

Detailed information in regard to these items will be found in statement V appended to these proceedings. There appears an increase compared with the previous year under every item except training schools and miscellaneous. This is most marked in the case of municipal schools and results grants, due in the former case to the greater interest evinced by the commissioners in the cause of education during the year in many municipalities, among which Calicut, Pálghat, Salem, Máyavaram, Chicacole, Vellore, Cocanada, Cuddapah, and Guntúr deserve special mention. In regard to salary and results grants the increase is chiefly due to the transfer to municipalities of the charges for grants for the upper primary standard and for salary grants for teachers in primary schools aided on the salary system under G.O., 5th December 1882, No. 1857.

Under results grants a considerable excess over the previous year appears in Negapatam, Tanjore, Taticorin, and Trichinopoly. In Negapatam it is attributable to the fact that large numbers of schools were brought under the results system during the year. Payments of arrears of grants due for the previous year chiefly contributed to the increased expenditure in Tanjore and Taticorin. In regard to female education general progress is reported from municipalities where girls' schools are established, while in other towns female education is left to Government or to missionary bodies.

27. The expenditure on hospitals and dispensaries amounted to Rs. 1,91,143 and that on vaccination to Rs. 12,870, making a total outlay for medical purposes of Rs. 2,04,013 against Rs. 2,04,197 in 1881-82. In many municipalities there has been a disposition to reduce the expenditure incurred on account of hospitals and

dispensaries. But care has been taken not to impair to any extent the usefulness of these institutions, the ever-growing popularity of which is the best evidence of their efficient management. Each municipality has a hospital of its own except Ootacamund, Vizianagram, and Dindigul; some have branch dispensaries also. The Vizianagram hospital alone receives no aid whatever from municipal funds, the Maharajah taking upon himself the entire charge of the institution. To the Dindigul and Ootacamund hospitals contributions are paid from municipal funds. The following statement shows the attendance at the more important of these dispensaries in comparison with that of the previous year:—

Municipality in which dispensary is situated.	Population.	1881-82. In-patients.	1881-82. Out-patients.	1882-83. In-patients.	1882-83. Out-patients.
Madras	53,466	465	7,398	518	6,695
Madura	73,807	43,075		1,693	25,717
Trichinopoly	54,449	1,216	29,253	1,326	40,304
Calicut	57,085	607	17,293	18,939	
Cuddalore	43,346	355	25,479	241	13,461
Coimbatore	38,067	743	14,511	8,26	17,787
Conjeeveram	87,210	372	17,486	514	16,203
Masulipatam	35,056	189	9,109	192	10,789
Salem	46,057	532	14,877	383	12,946
Tanjore	54,745	..	14,502	..	16,892

Vaccination made fair progress during the year, but the Government have in the case of several municipalities had to remark that the number of operations was insufficient and that it is too readily assumed that the prejudice which undoubtedly does exist in a greater or less degree is insurmountable, a view which they do not share, and which is indeed untenable in the face of the very satisfactory results which have been attained of recent years in Tanjore where sustained and systematic efforts have been made.

28. The midwives attached to most of the hospitals continued to do good work during the year, and the reports show that their services are being more and more appreciated. The midwifery school maintained by the Nellore municipality continued to work satisfactorily, while as regards the midwifery classes formed at Cuddapah and Mannárgudi no information has been furnished.

In Tanjore a contribution was paid by the municipality towards the support of the Prince of Wales midwifery school.

29. The expenditure on conservancy amounted to Rs. 3,64,354 against Rs. 3,39,092 in the previous year, and formed 26·5 per cent. of the income of the year against 25 per cent. in 1881-82. In 15 towns there has been a falling off, and in all others there has been an increase in expenditure on sanitation, which in 9 towns exceeded 1,000, but was below 2,000 rupees, while in Ootacamund it amounted to no less than Rs. 8,230, due to "the additions made to the numbers and salaries of the special sanitary establishments," referred to in paragraph 29 of the general review for the previous year, and to the purchase of a number of Crowley's patent scavenger carts. The services of the special sanitary officer were dispensed with during the year. The operations under the head of conservancy and under vaccination and registration of births and deaths are fully dealt with in the Sanitary Commissioner's report for 1882 and need no detailed notice here.

G.O., 4th July 1883, No. 1372.

30. With the exception of Chicacole and Anakápalle every town provided for lighting, and the expenditure incurred under that head was in excess of that of the previous year by Rs. 1,080, being Rs. 52,8[illegible]9 against Rs. 51,808. The municipalities having been relieved of the charge for police contribution, no expenditure was incurred on that account during the year under report, with the exception of certain sums paid on account of arrears due for the previous year and of payments made during the first few months of the year before receipt of the order of Government foregoing the contribution.

31. The charges for supervision and management show a falling off of Rs. 5,548 compared with the actuals of 1881-82. This decrease appears chiefly in Bellary and Negapatam. In the former case it is owing to the absence during the year of any charges on account of toll establishment, and in the latter to the adjustment of certain charges which erroneously appeared in the account of 1881-82 under grant V instead of under grant IV.

32. On the whole the reports show that the working of the Act in the mofussil municipalities during the year was very satisfactory. The commissioners are becoming more and more alive to their responsibilities and duties. The President of the Municipality of Madura speaks in the highest terms of the activity which is exhibited there in the management of local affairs, and the Right Honorable the Governor in Council believes that other municipalities are in no way behind Madura in public spirit, or in their capacity for developing local government, qualities, which it will be his earnest endeavour to stimulate in view to the advancement of the general well-being of the municipal population of the presidency.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Presidents of all Municipalities.
" Revenue department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" Inspector-General of Police.
" Presidents of all Local Fund Boards.
" President, Municipal Commission, Madras.

Endorsement—dated 7th April 1884, No. 778-A, Financial.

Copy to Government of India, Home Department.

E. F. WEBSTER,
Chief Secretary.

Esq. T. O'Connor.

[Annexure

FORM No. I.

STATEMENT showing the income of the Madras Municipality during the year 1883-83.

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
Name of District.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	a	b	c	d	e	f	g	h	Deposits.	Actual municipal balances.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
Madras	..	Madras ..	V of 1878 ..	405,848	3	18	14	35	10	22	10	22	RS. ..	RS. 3,75,672	RS. 3,75,672

FORM No. I—*continued.*

8									9														10
OCTROI.									ASSESSED TAXES.														
									CONSERVANCY TAX.				LICENSE OR TRADES.				OTHER TAXES IN DETAIL.				Tax on houses and lands.
a	b	c	d	e	f	g	h	Total.	Assessed taxes.	Collection rate.	Privilege.	Total.	Assessed taxes.	Collection rate.	Privilege.	Total.					
Class I. (Articles of food or drink for human or animals).	Class II. (Animals for slaughter).	Class III. (Fuel, lighting, and washing).	Class IV. (Building materials).	Class V. (Drugs, gums, and spices).	Class VI. (Tobacco).	Class VII. (Cloth).	Class VIII. (Metals).															
..	..	..	..	..	..	..	..	..	..	..	..	..	RS. 1,287	RS. 70,398	..	RS. 71,685	..				RS. 3,67,234

FORM No. I—*continued.*

11	12	13	14						15	16										17		18	19	20	21	22
			OTHER TAXES IN DETAIL.							MISCELLANEOUS RECEIPTS.										DEBT.						
Tax on vehicles.	Tax on animals.	Tolls, &c.	Registration of carts.	Water-tax.	Lighting-tax.	Tax on places used for sporting or common liquors.	Licenses.		Total income from taxation.	Realizations under special acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Conservancy and road cleaning (fees, sale proceeds of night-soil, street refuse, &c.)	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from Provincial or Local funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractor's salaries unpaid, &c., and suspense account).	Advances.	Total income of year, excluding balance.	Total including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 18 per head of population.	Remarks.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	
27,624	26,042	44,125	17,741	1,42,616	44,541	..	..		7,41,503	..	1,740	11,536	15,000	10,607	..	17,058	56,495	1,12,536	..	..	2,26,294	10,80,338	14,56,010	1 13 3	2 10 7	

FORM No. II.

Statement showing the expenditure of the Madras Municipality during the year 1882-83.

1	2	3	4	5	6		7			8													
					General establishment.		Public safety.			Public health.													
										a	b	c	d	e	f	g	h	i			j	k	
																		Conservancy.				Other measures.	
Name of district.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	Office establishment, inspection, honorary magistrate's establishment, &c.	Collection of municipal taxes including octroi (establishment, purchase of account-books, paper, money boxes, repairs to out-posts, &c.).	Fire (establishment, purchase of fire-engine, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts, &c.).	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.).	Repairs (to market, dispensary, &c.).	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road watering (establishment, purchase of water-carts, repairs, &c.).	Road cleaning (establishment, purchase and repairs of road-carts, &c.).	Establishment, repairs, purchase of carts, dry-earth, land for burying night-soil, &c.	Rubbish, &c., of [illegible]	Removal of [illegible]	Drainage works (establishment, repairs).	Markets and slaughter-houses (establishment, contingencies).	Public gardens (establishment, purchase of seeds, repairs to wall, purchase of bullocks, &c.).
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras	1	Madras.	3,75,672	10,50,338	50,942	23,651	1,296	37,681	..	..	28,125	10,377	13,448	5,278	1,52,088	9,492	..	3,44,222	..	..	1,36,471	2,868	20,092

FORM No. II—*continued.*

9	10						11	12					13	14	15			Remarks.
Public instruction.	Public convenience.							Debt.							Balance at close of year.			
	Public works.								Interest.									
Contribution to schools.	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, rewards, &c.).	Contribution to Local or Provincial funds.	Loans (instalments paid during the year).	On account of last year.	On account of current year.	Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
9,460	10,878	1,01,699	..	..	..	16,868	3,831	34,221	..	67,658	4,759	4,12,629	28,151	14,16,923	..	39,087	39,087	*Memorandum of liabilities and claims.* Liabilities— RS. Balance of loans .. 13,96,814 Deposits to be adjusted .. .. .. 3,573 Claims— Advances recoverable.. 2,71,193 Net amount of debt .. 11,29,194

FORM

STATEMENT showing [illegible] of the municipalities

1	2	3	4	5	6					
						No. [illegible]				
Name of district.	Serial number of municipality.	Name of municipality.	Area within which assessed.	Population within municipal limits.	a	b	c	d	e	f
Anantapur										
Bellary										
Chingleput										
Coimbatore										
Cuddapah										
Ganjam										
Godávari										
Kistna										
Kurnool										
Madura										
Malabar										
Nilgiris										
Nellore										
North Arcot										
Salem										
South Arcot										
South Canara										
Tanjore										
Tinnevelly										
Trichinopoly										
Vizagapatam										
		Anantapur								
		Adoni								
		Bellary								
		Conjeveram								
		Coimbatore								
		Erode								
		Ranga								
		Cuddapah								
		Berhampore								
		Chicacole								
		Cocanada								
		Ellore								
		Rajahmundry								
		Guntúr								
		Masulipatam								
		Ranipet								
		Dindigal								
		Madura								
		Calicut								
		Cannanore								
		Cochin								
		Palghat								
		Tellicherry								
		Coonoor								
		Ootacamund								
		Nellore								
		Ongole								
		Vellore								
		Wallajápet								
		Salem								
		Chidambaram								
		Cuddalore								
		Mayaveram								
		Kumbakonam								
		Mannárgudi								
		Máyaviram								
		Negapatam								
		Tanjore								
		Palamcottah								
		Tinnevelly								
		Tuticorin								
		Combaconum								
		Trichinopoly								
		Bimlipatam								
		Vizagapatam								
		Total		1,323,870	33	639	64	786	240	

No. I.

in the Madras Presidency during the year 1882-83.

7				8										
OF COMMITTEE.			BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			OCTROI.								
f	*g*	*h*				*a*	*b*	*c*	*d*	*e*	*f*	*g*	*h*	
Non-official.	Europeans.	Natives.	Deposits.	Actual municipal balances.	Total.	Class I.—Articles of food or drink for men or animals.	Class II.—Animals for slaughter.	Class III.—Fuel, lighting, and washing.	Class IV.—Building materials.	Class V.—Drugs, gums, and spices.	Class VI.—Tobacco.	Class VII.—Cloth.	Class VIII.—Metals.	Total.
			Rs.	Rs.	Rs.									
9	4	13	..	538	538									
8	3	12	286	2,315	2,601									
10	2	8	4,933	4,905	9,838									
10	3	14	705	5,950	6,655									
12	2	13	4,873	6,278	11,151									
8	4	12	1,060	2,694	3,744									
8	4	12	1,134	704	1,838									
10	2	12	1,460	2,793	4,253									
8	5	11	..	5,102	5,102									
10	4	14	300	397	697									
17	12	13	1,786	3,669	5,445									
11	6	14	..	781	781									
14	6	17	796	1,632	2,428									
10	9	9	884	2,035	2,919									
8	6	11	3,700	2,174	5,874									
9	6	13	569	..	569									
8	6	6	1,445	1,655	2,801									
11	8	10	12,798	25,250	38,048									
6	4	9	71	10,164	10,235									
10	9	11	..	1,152	1,152									
6	8	3	..	1,668	1,668									
8	7	9	2,953	6,441	9,394									
10	7	8	..	2,036	2,036									
10	13	2	..	2,798	2,798									
6	5	2	..	5,150	5,150									
11	8	13	444	1,707	2,151									
9	4	11	..	1,911	1,911									
9	8	8	3,275	1,337	4,612									
10	3	15	184	..	184									
8	6	10	3,115	3,455	6,570									
8	5	11	423	3,531	3,954									
7	3	10	2,526	4,325	6,851									
13	9	13	1,396	6,240	7,636									
9	4	11	3,788	13,681	17,469									
9	4	13	1,184	9,182	10,326									
10	3	13	1,176	2,446	3,621									
14	5	13	4,554	1,646	6,200									
9	5	13	2,008	7,578	9,586									
9	7	8	550	1,020	1,570									
20	4	26	656	3,965	4,630									
8	4	7	1,178	6,761	7,939									
7	1	11	13	4,279	4,292									
13	7	13	1,232	9,374	10,606									
5	7	7	..	1,076	1,076									
7	7	4	..	529	529									
9	5	12	..	1,642	1,642									
5	1	8	..	715	715									
416	278	508	67,125	1,83,822	2,50,945									

FORM

Act III of 1871.

Name of district.	Serial number of municipality.	Name of municipality.	Area under which constituted.	Population within municipal limits.	Conservancy Cess.				Assessed Taxes.			
					Arrear collections for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collections for the previous year.	Collections for the current year.	Penalties.	
Anantapur ..	1	Anantapur ..		4,307	..	..	..	..	rs.	rs.	rs.	
Bellary	2	Adoni ..		22,441	..	..	..	..	..	847	..	
Chingleput ..	3	Bellary ..		53,160	..	..	..	..	63	8,392	2	
	4	Conjeeveram ..		37,273	..	..	..	..	1,375	..	..	
Coimbatore ..	5	Coimbatore ..		38,967	..	..	..	..	6	6,858	27	
	6	Erode ..		9,864	..	..	..	..	..	..	..	
Cuddapah	7	Karúr		5,203	..	..	..	..	..	..	..	
Ganjam	8	Cuddapah ..		15,982	..	..	..	..	..	..	..	
	9	Berhampore ..		23,699	..	..	..	..	9	3,424	..	
	10	Chicacole ..		16,353	..	..	..	..	..	..	..	
Godávari	11	Cocanada ..		28,855	..	..	..	..	11	1,691	..	
	12	Ellore		25,092	..	..	..	..	216	3,780	24	
	13	Rajahmundry ..		24,355	..	..	..	..	..	1,731	..	
Kistna	14	Guntúr		19,646	..	..	..	..	30	3,317	74	
Kurnool	15	Masulipatam ..		56,056	..	..	..	..	31	3,483	..	
	16	Kurnool		20,329	..	..	..	..	28	5,340	21	
Madura	17	Dindigul		14,482	..	..	..	..	2	2,905	28	
	18	Madura		75,807	..	..	..	..	..	..	..	
	19	Calicut		57,085	..	..	..	..	653	48	..	
Malabar	20	Cannanore ..		26,885	..	..	..	..	1,460	3,311	490	
	21	Cochin		16,698	..	..	..	..	27	2,365	68	
	22	Pálghat		36,339	..	..	..	..	20	2,193	..	
	23	Tellicherry ..		26,410	..	..	..	..	..	..	..	
Nilgiris	24	Coonoor		4,778	..	..	..	..	165	3,813	15	
	25	Ootacamund ..		12,335	..	..	..	..	..	..	..	
Nellore	26	Nellore		27,505	..	..	..	..	212	4,178	42	
	27	Ongole		9,200	..	..	..	..	10	1,729	..	
North Arcot ..	28	Vellore		37,491	..	..	..	..	..	..	..	
	29	Wálajápet ..		10,387	..	..	..	..	745	4,664	..	
Salem	30	Salem		50,667	..	..	..	..	240	998	..	
South Arcot ..	31	Chidambaram ..		19,837	..	..	..	..	618	7,360	24	
South Canara ..	32	Cuddalore ..		43,545	..	..	..	..	77	2,105	..	
	33	Mangalore ..		32,099	..	..	..	..	183	4,610	5	
	34	Kumbakónam ..		50,098	..	..	..	..	186	6,644	12	
Tanjore	35	Mannárgudi ..		19,40[illegible]	..	..	..	..	3,026	6,608	..	
	36	Máyavaram ..		23,044	..	..	..	..	..	1,874	..	
	37	Negapatam ..		53,855	..	..	..	..	448	3,883	124	
	38	Tanjore		54,745	..	..	..	..	1,573	10,415	305	
Tinnevelly	39	Palamcottah ..		17,964	..	..	..	..	..	..	..	
	40	Tinnevelly ..		23,221	..	..	..	..	5	870	..	
Trichinopoly ..	41	Tuticorin		16,281	..	..	..	..	715	1,882	30	
	42	Srírangam ..		19,773	..	..	..	..	214	2,405	20	
	43	Trichinopoly ..		84,449	..	..	..	..	..	1,907	1	
Vizagapatam ..	44	Anakápalle ..		13,341	..	..	..	..	1,377	4,716	34	
	45	Bimlipatam ..		8,582	..	..	..	..	2	1,406	4	
	46	Vizagapatam ..		30,291	..	..	..	..	..	1,010	3	
	47	Vizianagram ..		20,577	..	..	..	..	363	4,241	66	
		Total		1,[illegible],970	..	..	..	..	14,089	1,20,651	1,490	

No. I—*continued.*

	Imperial license-tax.				10	11	12	13	Other taxes in Detail.		15
Total.	Arrear collections for the previous year.	Collections for the current year.	Penalties.	Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Licenses.	Registration of carts.	Total income from taxation.
rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
847	..	310	..	310	1,103	69	403	2,427	63	248	5,476
3,356	..	1,895	7	1,902	7,091	60	1,314	2,993	292	772	17,780
1,370	1,490	8,605	920	11,075	24,405	1,169	2,981	14,073	838	2,252	58,168
6,438	..	1,120	..	1,120	8,537	63	965	2,727	67	740	20,657
..	237	3,420	43	3,700	11,535	450	1,162	10,023	192	2,105	29,157
..	..	255	..	255	3,618	43	449	1,453	..	734	6,552
..	10	480	..	490	2,595	72	392	2,653	50	744	6,986
3,443	30	1,630	11	1,671	8,077	270	991	7,108	8	800	22,278
..	..	1,620	..	1,620	7,302	172	822	6,600	24	697	17,137
1,758	10	320	..	330	2,671	60	210	2,441	157	144	7,771
4,120	10	6,193	..	6,203	11,245	424	846	7,515	1,036	890	32,279
1,751	..	1,335	462	1,797	4,572	816	..	8,342	285	1,342	18,906
3,801	..	1,345	..	1,345	6,173	234	387	5,100	728	273	18,041
3,514	200	2,670	174	3,044	4,367	93	840	12,187	415	1,448	25,908
5,589	10	3,575	22	3,607	8,351	495	868	10,140	317	866	30,234
2,956	..	2,435	102	2,537	5,389	264	1,441	6,773	252	1,052	20,658
..	..	690	..	690	3,159	154	691	3,900	25	536	8,259
681	235	4,675	1	4,911	27,858	1,008	2,500	17,197	333	2,056	56,544
5,261	10	4,325	60	4,395	19,809	824	1,062	3,870	1,060	478	36,706
2,480	..	885	..	885	10,873	531	629	3,280	135	470	19,283
2,213	..	..	..	..	7,184	9	45	..	130	64	9,645
..	..	3,085	..	3,085	7,729	..	..	6,060	900	..	17,774
3,995	..	2,565	10	2,575	8,644	573	417	1,655	75	95	18,029
..	..	..	..	..	5,563	1,190	..	..	195	66	6,864
4,432	..	..	..	..	22,381	1,728	2,008	..	321	476	31,346
1,739	..	1,070	..	1,070	9,186	585	862	3,760	948	1,770	19,920
..	..	365	..	365	3,015	87	489	2,262	..	698	6,857
5,409	40	2,898	80	3,018	7,163	783	1,522	12,233	192	1,519	31,839
1,288	50	865	27	942	2,387	123	581	2,862	87	910	9,135
7,992	180	4,315	3	4,498	16,061	310	925	6,216	1,570	2,034	39,606
2,182	..	340	..	340	6,496	48	530	2,542	143	382	12,663
4,807	..	1,810	..	1,810	9,877	923	1,581	8,210	195	932	28,335
6,242	10	5,030	79	5,119	13,426	837	1,117	2,177	10	443	29,371
9,724	..	1,595	..	1,595	13,185	904	1,989	16,000	1,026	..	43,523
1,874	25	897	25	947	3,268	374	721	10,017	335	..	17,524
1,154	..	680	..	680	6,398	155	575	4,700	277	661	17,905
12,2[illegible]	255	7,405	219	7,879	21,120	1,749	1,326	11,661	2,494	1,500	60,023
..	30	3,742	40	3,812	18,080	1,421	2,210	12,687	518	2,080	49,758
8[illegible]	..	150	..	150	4,549	417	774	4,644	125	621	12,091
2,627	..	1,395	..	1,395	6,283	..	1,985	4,537	155	938	17,320
2,639	25	2,240	..	2,265	6,209	171	315	4,867	278	200	16,944
1,008	..	500	2	542	8,131	447	921	1,000	615	376	13,546
6,127	83	3,000	102	3,185	18,487	1,310	2,668	15,450	1,068	3,756	62,651
[illegible]13	..	..	..	..	4,333	..	405	..	22	163	6,335
1,0[illegible]	..	345	..	345	1,822	171	16	4,144	22	181	7,743
4,6[illegible]	..	1,585	..	1,585	4,981	688	1,216	16,195	66	226	29,627
..	..	1,075	..	1,095	3,133	849	2,135	6,188	265	383	14,048
1,3[illegible],230	2,960	94,835	2,389	1,00,184	4,17,749	21,117	3,391	13,308	2,89,873	18,223	39,521	16,69,596

FORM.

Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Residents under special Acts.	Proposals of local Government.	Income from taxation (octroi, rates, &c.).	Conservancy and road cleaning (including establishment, &c.).	Municipal fund.	Proceeds of assessment levied on inhabitants.
							Rs.	Rs.	Rs.	Rs.
Anantapur	1	Anantapur	Act III of 1871.	4,567	5	..	513	58	388	141
Bellary	2	Adoni		32,441	..	..	712	381	393	..
Chingleput	3	Bellary		53,160	..	58	517	337	187	1,588
	4	Conjeeveram		37,275	46	23	..	640	1,166	5,687
Coimbatore	5	Coimbatore		48,987	43	2,500	1,913	1,913	396	..
	6	Erode		25,987	43	..	750	146	378	..
Cuddapah	7	Kurnr		9,864	40	..	1,355	..	62	..
	8	Cuddapah		9,285	219	2,421	233	6	105	..
Ganjam	9	Berhampore		18,282	88	..	3,500	857	253	..
	10	Chicacole		23,569	29	..	389	2	654	892
Godávari	11	Cocanada		16,353	..	..	1,573	4	119	..
	12	Ellore		28,856	24	..	438	73	603	477
	13	Rajahmundry		26,022	60	..	..	66	161	278
Kistna	14	Guntur		28,505	90	..	500	..	357	3,990
Kurnool	15	Masulipatam		19,045	62	139	372	88	149	118
	16	Kurnool		35,056	81	31	2,235	..	672	..
Madura	17	Dindigul		20,328	61	55	1,375	1,873	239	165
	18	Madura		14,181	60	..	2,677	80	264	9
	19	Calicut		73,907	85	500	6,580	553	1,410	..
Malabar	20	Cannanore		57,095	188	..	1,589	..	1,196	..
	21	Cochin		26,388	112	..	..	52	501	..
	22	Pilghat		15,698	2,330	..	783	7	1	46
	23	Tellicherry		36,329	..	..	960	..	555	..
Nilgiris	24	Coonoor		26,410	..	..	..	427	275	26
	25	Ootacamund		4,778	..	..	4,167	1,800	504	411
Nellore	26	Nellore		12,338	..	..	4,047	332	555	4,360
	27	Gudiole		27,505	138	47	..	..	42	..
North Arcot	28	Vellore		9,200	3	..	..	41	238	..
Salem	29	Wáláját		37,491	43	..	5,485	..	464	..
	30	Salem		10,387	16	..	718	332	215	..
South Arcot	31	Chidambaram		50,667	36	..	1,126	88	562	..
	32	Cuddalore		19,837	18	..	466	97	242	..
South Canara	33	Mangalore		31,545	13	..	430	1,320	493	..
	34	Kumbakónam		32,099	60	..	2,503	..	603	1,342
Tanjore	35	Mannárgudi		10,098	..	..	..	81	1,869	64
	36	Máyavaram		18,109	..	..	516	7	271	..
	37	Negapatam		23,044	181	..	216	170	401	43
	38	Tanjore		53,855	71	..	2,127	212	1,284	1,...
Tinnevelly	39	Palamcottah		54,748	184	..	4,181	3,175	1,914	2,...
	40	Tinnevelly		17,904	27	..	983	94	124	..
Trichinopoly	41	Tuticorin		23,221	7	..	..	..	685	6
	42	Srirangum		16,281	121	91	..	3	358	..
	43	Trichinopoly		19,773	45	..	..	330	703	..
Vizagapatam	44	Anakápalle		84,449	24	..	2,211	1,561	680	13 10
	45	Bimlipatam		13,341	13	..	361	3	61	..
	46	Vizagapatam		8,552	8	..	..	..	22	..
	47	Vizianagram		30,291	13	32	168	..	35	..
		Total		22,677	16	..	3	..	1	..
				1,323,970	4,388	3,552	80,...	16,767	22,299	22,984

No. I—*continued.*

	17					18	19	20	21	
				Debt.						
Grants-in-aid from Provincial or Local funds.	Sundries (rent of municipal houses, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.)	Advances.	Total income of year (excluding balance).	Total including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 18) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
2,526	422	4,072	..	..	89	9,637	14,175	1 0 10	1 14 6	
1,413	355	4,312	..	909	60	23,061	25,662	0 11 4	0 14 5	
1,200	2,817	11,773	..	6,623	..	76,559	86,397	0 14 1	1 1 7	
1,806	670	4,553	..	837	10	26,057	31,812	0 8 5	0 12 4	
2,269	6,565	12,651	..	4,749	..	46,567	57,708	0 10 5	0 15 8	
1,000	1,465	3,928	..	1,135	8	11,673	15,417	0 10 3	1 0 7	
1,200	827	5,049	..	1,553	228	13,926	15,764	0 11 4	1 4 6	
3,250	1,738	9,655	..	2,313	973	35,219	39,472	1 1 4	1 10 4	
1,475	2,558	5,926	..	45	..	23,108	28,210	0 10 6	0 14 6	
967	1,226	4,230	..	158	394	12,551	13,248	0 7 3	0 11 10	
1,800	2,819	6,934	..	2,427	..	40,640	46,086	0 14 5	1 1 9	
2,142	1,281	3,988	..	..	..	22,893	23,674	0 10 11	0 13 5	
1,533	1,769	7,645	..	..	..	25,686	28,114	0 10 10	0 15 10	
2,305	868	3,981	..	189	10	30,068	33,007	1 2 7	1 5 10	
2,574	2,615	7,198	..	946	..	38,228	44,162	0 12 2	0 15 5	
3,462	845	7,580	..	1,203	..	29,447	36,010	0 14 3	1 4 9	
..	566	2,385	..	1,822	10	13,676	15,877	0 8 6	0 11 11	
1,916	20,904	31,990	..	13,676	..	1,02,120	1,40,168	0 11 2	1 2 7	
5,056	4,117	12,246	..	..	..	48,952	59,187	0 9 1	0 12 6	
744	538	1,951	..	193	..	24,427	27,579	0 11 2	0 12 4	
520	1,711	5,398	..	936	4	15,983	17,651	0 9 10	0 15 4	
3,810	2,774	7,891	..	2,561	100	28,826	37,720	0 6 6	0 10 0	
2,004	1,974	4,686	..	..	..	22,715	24,801	0 9 4	0 12 2	
3,590	1,903	12,315	..	..	..	19,179	21,077	1 7 0	4 0 3	
43,663	5,665	58,632	..	2,885	590	93,453	98,603	2 5 8	7 5 6	
9,014	2,350	11,913	..	1,138	84	33,055	35,206	0 11 0	1 1 11	
3,462	914	4,656	..	889	26	12,547	14,458	0 12 3	1 3 6	
1,905	9,029	16,027	1,023	5,573	20	54,772	59,384	0 12 4	1 3 8	
168	330	1,969	..	925	30	12,060	12,244	0 12 7	0 15 8	
3,202	3,868	8,918	..	1,877	..	50,401	56,971	0 11 1	0 13 11	
1,432	1,041	3,396	..	583	..	16,642	20,596	0 9 11	0 12 3	
2,330	3,546	8,132	..	2,552	..	33,310	46,170	0 9 9	0 12 9	
852	3,639	9,012	..	1,351	3	39,737	47,373	0 12 1	1 0 7	
2,000	4,876	8,881	..	3,024	..	55,428	72,897	0 12 5	1 0 3	
1,810	1,290	3,894	..	4,190	479	26,067	36,423	0 13 8	1 1 3	
1,395	3,634	5,995	..	1,042	46	24,983	28,604	0 11 11	1 0 2	
4,341	2,368	11,467	..	3,789	..	75,279	81,479	0 15 6	1 2 11	
..	4,612	16,649	..	3,856	18	61,281	70,867	0 10 10	0 15 8	
[illegible]	4,717	6,132	..	925	215	16,363	20,933	0 10 3	1 0 3	
590	2,521	3,710	..	1,161	..	22,191	26,821	0 11 6	0 13 6	
1,095	2,361	4,929	..	1,080	..	22,953	30,892	0 14 5	1 3 3	
[illegible]	[illegible]	4,748	..	13	..	18,301	22,593	0 10 6	0 14 4	
496	4,009	22,991	..	612	154	75,808	86,414	0 9 3	0 13 8	
950	340	1,728	..	..	36	8,099	9,175	0 7 7	0 9 9	
360	1,991	2,321	..	..	..	10,664	10,593	0 13 10	1 2 1	
30	700	1,548	..	..	..	31,175	32,817	0 14 10	0 16 8	
12	525	672	..	..	..	14,720	15,435	0 9 2	0 9 8	
1,38,993	1,27,267	4,00,077	1,025	[illegible]	3,596	15,54,830	18,05,825	0 11 9	1 0 7	

ABSTRACT OF FORM I.

RECEIPTS.

By balance in hand at the close of last year.	Deposits		57,123
	Actual municipal balance ..		1,83,312
Revenue.			
(*A*).—*Municipal taxes*—	Rs.	Rs.	
1. Octroi	..	..	
2. Assessed taxes	..	..	
(*e.g.*, Conservancy rate, licenses on trades, &c., in the following details:)			
Arrear collections for the previous year	17,049		
Collections for the current year	2,15,486		
Penalties	3,879		
		2,36,414	
3. Tax on houses and lands	..	4,17,742	
4. Tax on vehicles	..	24,508	
5. Tax on animals	..	43,308	
6. Tolls, &c.	..	2,69,873	
7. Other taxes	..	57,744	
			10,99,596
(*B*).—*Miscellaneous receipts*—			
1. Realizations under special Acts	..	4,538	
2. Proceeds of land, &c.	..	5,362	
3. Income derived from markets, &c.	..	61,237	
(Rents, fees, sale of refuse, &c.)			
4. Conservancy and road-cleaning	..	16,787	
(Fees, sale-proceeds of night-soil, street refuse, &c.)			
5. Municipal fines	..	22,299	
6. Sundries	..	2,89,244	
(Rents of municipal lands, Government grants, receipts from public gardens, &c.)			4,00,077
(*C*).—*Debt*—			
1. Loans	..	1,023	
2. Deposits	..	80,588	
(Contractors, salaries unpaid, &c.)			
3. Advances	..	3,596	
			85,207
Grand Total ..	..		18,05,825

FORM No. II.

FORM.

Statement showing the expenditure of municipalities

1	2	3	4	5	6			7	
					General Establishment.			Public Safety.	
Name of district.	Number of municipality.	Name of municipality.	Balance from previous year.	Income during the year.	(a) Establishment, Registration of births and deaths, Buildings and other works connected therewith, Repairs to markets, dispensary, &c., Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.), Vaccination (establishment), Water-works (establishment, repairs), Road-watering (establishment, purchase of water-carts, repairs), Road-cleaning (establishment, purchase and repair of dust-bins, &c.), Conservancy (establishment, repairs, purchase of carts, land for burying night-soil, &c.), Refunds, &c., fines or over-assessment, Remission of cess), Drainage works (establishment, repairs), Markets and slaughter-houses (establishment, contingencies), Public garden (establishment, purchase of seeds, repair of well, purchase of bullocks, &c.),	Fire (establishment, purchase of steam engine, buckets, repairs, &c.),	Lighting (establishment, purchase of lamps, oil, repairs, &c.),	Police (establishment, purchase of stores, Reg. Lantern, &c., repairs to compounds, &c.),
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Anantapur	1	Anantapur	470	9,651	70	230	..	819	103
Bellary	2	Adoni	2,601	23,661	1,200	417	..	611	149
	3	Bellary	5,855	76,553	1,028	2,503	..	1,556	555
Chingleput	4	Conjeeveram	3,705	26,957	1,511	652	..	2,008	209
	5	Chingleput	11,181	88,957	1,665	749	..	1,076	1,282
Coimbatore	6	Dindigul	3,741	11,473	379	192	..	492	176
	7	Karur	1,852	13,524	485	161	..	582	234
Cuddapah	8	Cuddapah	4,263	22,315	2,666	574	..	1,240	769
Guntur	9	Bapatlapuram	2,102	20,767	1,905	33	..	651	341
	10	Chirala	897	12,561	866	206	..	..	313
	11	Gantasala	3,415	46,643	3,010	153	..	1,866	546
Godavari	12	Ellore	791	22,892	1,884	72	..	757	282
	13	Rajahmundry	2,828	25,085	783	723	46	799	270
Kistna	14	Bezwada	2,919	36,988	2,679	880	..	714	243
	15	Masulipatam	5,874	29,288	1,267	1,067	..	859	427
Kurnool	16	Kurnool	969	22,441	1,519	295	..	1,618	..
Madura	17	Dindigul	2,601	12,875	..	136	..	873	..
	18	Madura	28,048	1,02,120	6,835	1,250	..	4,944	486
	19	Oothut	10,306	48,952	3,749	1,160	211	1,658	1,078
	20	Palamcottah	1,352	21,497	1,816	723	..	701	..
Malabar	21	Cochin	1,068	7,923	1,080	536	12	772	482
	22	Palghat	2,394	28,328	1,466	638	..	449	..
	23	Tellicherry	2,956	23,715	1,282	800	..	1,943	157
Nilgiris	24	Coonoor	2,728	19,179	2,573	279	..	1,093	162
	25	Ootacamund	5,136	29,283	2,528	1,367	..	1,714	685
Nellore	26	Nellore	2,151	9,005	1,054	463	7	508	363
	27	Ongole	1,911	3,547	530	84	..	314	251
North Arcot	28	Vellore	4,612	4,772	2,299	679	..	2,325	1,136
	29	Wallajapet	134	12,060	949	234	..	329	112
Salem	30	Salem	6,573	50,401	2,284	871	..	683	379
South Arcot	31	Chidambaram	3,[illegible]	16,642	978	..	..	805	349
	32	Cuddalore	851	29,319	2,213	993	..	1,316	1,036
South Canara	33	Mangalore	7,636	39,767	1,797	846	243	909	352
	34	Karkalakonam	17,469	65,428	2,159	..	..	1,606	428
	35	Mannargudi	10,836	26,087	1,763	292	..	1,424	..
Tanjore	36	Mayavaram	3,021	24,983	1,236	393	..	1,639	211
	37	Negapatan	6,290	75,279	3,011	651	..	2,714	1,242
	38	Tanjore	9,536	61,281	2,555	1,075	..	1,861	668
	39	Pattukottah	1,570	19,303	1,125	119	..	1,129	191
Tinnevelly	40	Tinnevelly	4,630	22,191	1,534	116	..	1,420	250
	41	Tuticorin	7,939	22,953	1,468	161	15	1,053	..
Trichinopoly	42	Srirangam	4,232	18,301	1,117	503	..	951	206
	43	Trichinopoly	10,606	75,808	3,159	1,413	94	3,625	2,549
	44	Attirampatti	1,076	8,099	640	285	..	..	163
Vizagapatam	45	Bimlipatam	529	10,094	1,241	130	..	94	129
	46	Vizagapatam	1,842	31,175	2,168	1,655	..	878	261
	47	Vizianagram	715	14,720	1,005	126	..	498	642
		Total ...	2,51,046	11,54,639	79,456	26,979	628	62,889	19,584

No. II.

in the Madras Presidency during the year 1882-83.

8												9	10	
Public Health.														
a	b	c	d	e	f	g	h	i			j	k		
								Conservancy.				Other Measures.		
Registration of births and deaths.	Buildings and other works connection of slaughter-houses, latrines, &c.),	Repairs (to markets, dispensary, &c.),	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.),	Vaccination (establishment),	Water-works (establishment, repairs),	Road-watering (establishment, purchase of water-carts, repairs),	Road-cleaning (establishment, purchase and repair of dust-bins, &c.),	Establishment, repairs, purchase of carts, land for burying night-soil, &c.)	Refunds, &c., fines or over-assessment,	Remission of cess,	Drainage works (establishment, repairs),	Markets and slaughter-houses (establishment, contingencies),	Public garden (establishment, purchase of seeds, repair of well, purchase of bullocks, &c.),	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
77	1,052	219	1,600	14	..	..	183	2,137	..	..	..	65	130	
124	1,061	196	2,320	211	..	..	1,680	3,683	..	..	91	79	..	
404	11	76	4,269	424	..	..	1	28,430	..	..	..	..	..	
..	..	197	3,752	177	..	..	2,942	3,219	..	..	..	..	..	
238	916	522	5,021	287	..	..	3,666	5,508	..	..	873	155	1,639	
84	593	190	1,451	148	..	..	816	1,155	..	..	..	107	223	
..	..	34	1,971	235	..	..	1,171	1,034	..	..	34	..	7	
185	2,943	682	5,287	154	..	..	..	7,022	..	..	231	531	..	
182	1,050	128	2,239	185	..	..	..	5,448	..	..	300	..	12	
..	..	239	2,656	157	..	..	..	2,226	..	..	79	..	..	
..	..	349	6,150	223	..	171	3,239	2,086	..	..	250	120	309	
30	966	236	2,980	224	..	102	..	4,715	..	..	927	..	..	
114	536	445	2,832	211	..	..	56	2,466	..	..	271	..	315	
209	46	492	6,015	272	..	..	44	6,944	..	..	..	300	..	
..	331	392	5,346	268	1,564	..	..	6,213	..	..	147	273	..	
39	342	216	5,064	178	3,750	..	1,532	4,756	..	..	..	174	139	
113	522	113	620	..	..	..	180	2,946	..	..	..	45	..	
478	916	1,158	9,620	41	..	..	5,860	17,867	..	..	3,[illegible]4	72	..	
310	322	1,427	11,926	466	..	338	3,378	2,617	..	..	..	6	..	
245	..	165	4,452	392	..	30	485	6,351	..	..	..	..	..	
218	341	256	4,158	205	..	137	2,534	..	..	..	514	..	182	
270	381	261	3,271	299	..	..	3,711	..	..	..	406	..	..	
979	..	261	4,347	649	..	..	..	5,725	..	..	89	..	..	
165	867	..	1,070	224	471	..	2,791	2,400	..	..	..	163	..	
142	2,266	1,191	500	276	66[illegible]	..	633	28,784	..	..	320	193	..	
249	400	439	3,390	241	..	..	2,084	3,909	..	..	174	..	..	
35	39	..	3,520	117	..	..	167	1,087	..	..	..	..	..	
241	8	796	6,644	463	..	..	..	10,764	..	..	4,674	491	894	
239	..	..	550	139	182	..	604	1,421	..	..	..	86	109	
425	500	760	5,899	318	..	..	..	16,156	..	..	707	10	188	
144	4,009	..	4,004	183	..	..	..	3,576	..	..	..	98	..	
180	699	382	6,336	272	..	51	2,[illegible]	5,912	..	..	44	20	3	
164	282	370	3,067	276	..	..	1,2[illegible]	4,916	..	..	944	584	53	
180	79	834	6,620	559	..	..	5,975	6,676	..	..	..	183	..	
114	99	128	3,193	194	..	40	153	3,669	..	..	686	159	..	
120	56	121	1,928	201	..	..	777	5,713	..	..	..	..	..	
252	..	666	6,704	469	..	5	735	16,022	..	..	..	331	..	
240	7,456	412	1,495	300	74	..	..	20,837	..	..	125	1,032	839	
141	521	1,300	4,435	189	..	..	356	1,918	..	..	145	211	..	
120	183	111	1,588	336	..	..	1,796	1,923	..	..	61	60	..	
240	..	375	5,024	202	959	..	600	2,542	..	..	1,176	..	..	
72	816	87	2,609	204	..	..	492	[illegible]	..	..	..	..	..	
492	4,696	1,541	14,791	966	..	..	1,016	19,[illegible]	..	..	..	1,003	477	
120	139	96	1,286	162	..	..	8	2,[illegible]	..	..	147	60	..	
..	..	280	2,456	181	..	..	1,996	66	..	..	414	..	..	
201	100	432	1,023	270	..	..	3,222	4,541	..	..	365	..	..	
210	101	254	112	219	..	56	..	4,095	..	..	874	..	..	
8,13[illegible]	35,601	18,827	1,91,143	12,870	7,963	930	82,389	3,05,240	..	..	18,[illegible]	6,979	5,609	
								6,545						

FORM

Statement showing the Expenditure of Municipalities

9	10							11
	Public conservancy.							
	Public Works.							
Total number of inhabitants.	Establishment.	Conservancy and maintenance of roads.	Other Public Works.	Office charges.	Loans, Deposits, Advances, &c.	Interest on Debt.	Other Charges (Pensions, Refunds, &c.)	Total.
No.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Arantangi							69	332
2 Adoni	2,000	98	2,845				179	1,930
3 Bellary	2,000		2,000				536	22,327
4 Coimbatore	2,000	1,000	2,000	1,172	197		899	1,278
5 Cuddalore	2,000	139	2,000		241		545	3,614
6 Erode	1,000		2,000		175		225	343
7 Karur	1,000		1,000	65	44		244	374
8 Coddapah	2,000	845	2,000	83	76		478	1,826
9 Kadapah	2,000	120	2,000		491	51	339	1,439
10 Kumbakonam	2,000	284	1,000	406	160		334	421
11 Cuddalore	2,000	8	1,000	1,054	637		370	6,052
12 Ellore	1,000	300	2,000	111	371		575	1,402
13 Rajahmundry	2,000		2,000	102	186		222	1,437
14 Kistna	2,000	804	1,744	1,241	93		516	2,963
15 Kurnool	2,000	600	2,000	906	309		326	3,882
16 Masulipatam	2,000		1,000		320		194	2,435
17 Madura	2,000		2,000		84		408	875
18 Madura	2,000	1,200	10,000				1,868	11,041
19 Salem	2,000	447	10,000			831	1,006	4,518
20 Trichinopoly	2,000	353	2,000		320		716	1,211
21 Cannanore	1,000	100	1,000	7	67		378	160
22 Tellicherry	2,000	600	1,040	153	37		74	4,901
23 Coonoor	2,000	600	2,000	173	85			2,965
24 Ootacamund	2,000	334	2,000					700
25 Nellore	2,000	4,200	149	2,128	421		17,002	480
26 Ongole	2,000		3,032	32	41		231	364
27 Vellore	2,000	193	779				68	427
28 Vizagapatam	2,000	1,000	4,284	71	45		1,337	3,032
29 Salem	2,000		938	225	149		610	928
30 Chidambaram	2,000		2,534	98	178		896	5,517
31 Cuddalore	2,000		2,444				168	712
32 Mangalore	2,000	360	1,928	74	206		629	2,089
33 Kumbakonam	2,000	737	2,748	11	38	15	171	5,107
34 Mannargudi	2,000	360	6,866	30	402		883	1,964
35 Nannilam	2,000	324	6,312		1,266		799	1,850
36 Negapatam	2,000	432	2,042	17	10		448	1,606
37 Tanjore	2,000	264	6,433	16			2,199	13,975
38 Pudukottah	2,000	470	8,176	3,167	83		535	5,100
39 Tinnevelly	2,000	240	1,881	833	173		493	224
40 Palamcotta	2,000	180	1,615	168	348		704	1,370
41 Srirangam	2,000	353	2,508	168	114		547	2,472
42 Trichinopoly	2,000	1,023	1,253	195	8		47	635
43 Aranthangi	2,000	920	8,677	354	569		2,165	5,804
44 Bimlipatam	2,000		500				71	43
45 Vizagapatam	2,000		999				176	559
46 Vizianagram	2,000	1,271	7,302	536	178		542	2,163
47 Yellamanchili	2,000	645	1,860		252		382	2,333
Total	1,09,922	18,197	1,38,674	14,425	9,831	846	41,034	1,33,428

No. II—*continued.*

in the Madras Presidency during the year 1882-83—*continued.*

12					13	14	15			16
Debt.							Balance at close of year.			
Loans (instalments) paid during the year.	Interest. On account of last year.	Interest. On account of current year.	Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual Municipal balance.	Total.	License-tax paid to Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	52	9,345	..	830	830	304
..	..	..	992	..	292	20,744	203	4,715	4,918	1,800
..	..	..	3,648	70	2,210	78,364	7,908	125	8,033	14,107
..	..	..	705	..	229	27,290	837	3,685	4,522	1,064
1,949	..	652	4,676	..	2,024	48,750	4,946	9,012	13,958	3,444
..	..	..	2,135	..	253	11,689	100	3,628	3,728	242
..	..	..	1,159	87	51	10,692	1,627	3,445	5,072	465
..	..	..	2,410	206	1,754	35,492	1,363	2,617	3,980	1,057
..	..	..	45	..	1,734	22,985	..	5,225	6,225	1,539
..	..	..	156	109	296	12,695	300	253	553	351
..	..	..	1,869	..	1,909	36,725	2,344	7,016	9,360	5,893
..	..	..	..	..	463	21,893	..	1,781	1,781	1,268
..	..	..	696	..	402	22,898	100	5,116	5,216	1,297
..	..	..	961	201	523	29,044	172	3,791	3,963	2,692
1,000	..	240	4,296	20	1,752	43,524	350	288	..	3,500
298	..	..	846	..	190	25,883	927	3,200	4,127	..
..	..	..	1,145	..	350	11,112	1,821	2,944	4,765	856
..	..	..	11,712	103	4,641	97,534	14,763	27,871	42,634	10,602
..	..	..	..	..	1,572	51,569	71	7,547	7,618	4,118
..	..	..	193	..	49	20,225	..	2,354	2,354	841
..	..	..	938	..	31	16,487	..	1,164	1,164	..
..	..	..	3,079	19	323	29,762	2,435	5,523	7,958	2,930
..	..	..	..	..	525	24,092	..	709	709	2,437
217	..	183	..	..	336	21,241	..	736	736	..
514	..	434	1,268	400	2,042	88,588	1,627	8,388	10,015	..
..	..	..	990	28	3,933	32,297	692	2,317	2,909	27
..	..	..	989	45	113	11,139	..	3,319	3,319	347
..	..	..	4,673	80	5,698	53,935	4,474	975	5,449	2,812
89	..	..	858	252	1,264	10,928	752	564	1,316	855
..	..	..	3,954	1,995	634	123	1,039	4,809	5,848	5,277
..	..	..	906	..	882	20,231	100	55	65	325
..	..	..	2,243	368	2,042	32,447	3,129	3,633	6,762	1,810
915	..	156	1,413	111	2,204	38,392	1,333	7,645	8,978	4,788
..	..	..	4,048	..	5,517	49,507	2,763	20,627	23,390	1,729
..	..	..	3,941	..	1,734	27,463	1,704	7,286	8,970	940
..	..	..	1,175	..	626	24,097	1,042	3,465	4,507	703
2,947	..	478	3,719	257	455	67,930	4,625	8,924	13,549	7,144
..	..	..	1,968	..	845	63,127	3,895	3,845	7,740	3,620
..	..	..	891	..	1,707	10,777	585	571	1,156	142
..	..	..	1,501	..	458	16,682	324	2,815	10,139	1,270
..	..	..	..	..	198	21,610	923	7,023	9,282	2,862
..	..	..	13	98	389	17,626	..	4,954	4,967	540
..	..	128	740	642	1,297	78,349	1,[illegible]	6,961	8,065	2,878
..	..	..	..	..	96	6,742	..	2,433	2,433	..
..	..	..	..	75	394	10,166	..	437	437	328
..	..	..	..	287	543	28,171	..	4,646	4,646	1,506
..	..	..	..	..	378	13,199	..	2,236	2,236	1,140
7,129	..	2,271	76,083	5,528	67,371	16,14,805	71,626	2,18,392	2,90[illegible]	1,03,[illegible]2

Memorandum of Liabilities and Claims.

Name of district.	Serial number.	Name of municipality.	Liabilities. Balance of loans.	Liabilities. Deposits not to be adjusted.	Liabilities. Other items.	Claims. Advances recoverable.	Claims. Other items.	Net amount of debt.
Anantapur	1	Anantapur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bellary	2	Adoni	..	..	..	..	..	..
	3	Bellary	..	263	..	..	..	263
Chingleput	4	Conjeevaram	..	2,956	4,126	..	..	7,082
	5	Coimbatore	..	827	..	..	..	827
Coimbatore	6	Erode	9,240	4,944	..	1,836	..	12,772
	7	Karur	..	108	..	27	..	81
Cuddapah	8	Cuddapah	..	1,627	..	287	..	1,340
Ganjam	9	Berhampore	..	1,262	..	206	..	1,056
	10	Chicacole	..	..	..	..	..	..
	11	Ganjam	..	..	..	..	..	..
Godavari	12	Kilpur	..	2,544	..	..	..	2,544
	13	Rajahmundry	..	169	..	19	..	150
Kistna	14	Guntur	..	..	..	..	..	..
	15	Masulipatam	..	..	..	..	..	..
Kurnool	16	Kurnool	2,000	330	1,860	70	..	4,120
Madura	17	Dindigul	2,150	972	..	..	..	3,122
	18	Madura	..	861	1,221	..	..	2,082
	19	Calicut	..	..	15,350	153	..	15,197
	20	Cannanore	..	74	..	..	..	74
Malabar	21	Cochin	..	..	..	..	..	..
	22	Palghat	..	..	..	..	..	..
	23	Tellicherry	..	2,435	..	19	2,329	87
Nilgiris	24	Coonoor	..	..	..	45	..	—45
	25	Ootacamund	..	..	..	..	36	—36
Nellore	26	Nellore	9,262	1,627	..	77	..	10,812
	27	Ongole	592	..	..	28	..	564
North Arcot	28	Vellore	2,875	4,474	695	129	..	7,916
Salem	29	Wellajpet	..	..	..	..	..	..
	30	Salem	..	..	..	252	..	252
South Arcot	31	Chidambaram	..	1,939	..	2,361	..	—1,322
	32	Cuddalore	..	100	..	..	..	100
South Canara	33	Mangalore	..	2,139	..	368	..	2,761
	34	Kumbakonam	2,745	1,553	..	209	..	3,089
Tanjore	35	Mannárgudi	..	2,763	..	172	..	2,591
	36	Mayavaram	..	..	..	..	..	..
	37	Negapatam	..	1,042	..	..	..	1,042
	38	Tanjore	8,833	4,626	..	367	..	12,702
Tinnevelly	39	Palamcottah	..	3,895	7,100	..	..	10,995
	40	Tinnevelly	..	..	..	..	..	..
	41	Tuticorin	..	..	..	..	..	155
Trichinopoly	42	Srirangam	1,311	2,258	..	..	..	3,569
	43	Trichinopoly	..	13	929	98	..	844
Vizagapatam	44	Anakápalle	3,591	1,104	4,467	642	2,382	6,138
	45	Bimlipatam	..	..	..	..	..	..
	46	Vizagapatam	..	..	..	75	..	— 75
	47	Vizianagram	..	..	..	209	..	—209
			44,070	87,203	34,769	7,424	4,747	1,19,103

ABSTRACT OF FORM II.

DISBURSEMENTS.

EXPENDITURE.

	Rs.	Rs.	Rs.
(*A*).—*General establishment*—			
1. (Office establishment, inspection, honorary magistrate's establishment, &c.)	79,456		
2. Collection of municipal taxes (establishment, purchase of account books and paper, money-boxes, repair to out-posts, &c.)	26,979		
		1,06,435	
(*B*).—*Public safety*—			
1. Fire (establishment, purchase of fire-engine, buckets, repairs, &c.)	628		
2. Lighting (establishment, purchase of lamps, oil, repairs, &c.)	52,889		
3. Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	19,984		
		73,501	
(*C*).—*Public health*—			
1. Registration of births and deaths	8,134		
2. Buildings and other works (Erection of slaughter-houses, latrines, &c.)	6,601		
3. Repairs (to market, dispensary, &c.)	18,827		
4. Maintenance of medical institutions (Dispensary establishment, purchase of medicines, &c.)	1,91,143		
5. Vaccination (establishment)	12,870		
6. Water-works (establishment, repairs)	7,953		
7. Road-watering (establishment, purchase of water-carts, repairs, &c.)	930		
8. Road-cleaning (establishment, purchase and repair of dust-bins, &c.)	58,914		
9. Conservancy (establishment, repairs, purchase of carts, dry-earth, land for burying night-soils, &c.)	3,05,440		
Refunds, &c., of fines or over-assessment	..		
Remissions of cess	..		
10. Drainage works (establishment, repairs)	18,940		
11. Other measures—			
(*a*) Markets and slaughter-houses (Establishment, contingencies.)	6,979		
(*b*) Public garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	5,509		
		6,71,240	
(*D*).—*Public instruction*—			
Contributions to schools	1,09,022		
(*E*).—*Public convenience*—			
1. Public Works (establishment)	16,107		
(*a*) New works	2,12,930		
(*b*) Repairs			
2. Survey of land	846		
3. Other charges (printing, rewards, &c.)	41,034		
4. Miscellaneous	1,90,869		
		5,72,808	
(*F*).—*Debt*—			
1. Loans (instalment payable during the year	7,929		
Interest { Last year	..		
Interest { Current year	2,271		
2. Deposits (salaries attached, contractors, &c.)	76,083		
3. Advances (on account of departmental works, &c.)	5,538		
Closing balance.			
		91,821	
Deposits	71,626		
Actual Municipal balance	2,18,394		
		2,90,020	
Grand Total	..		18,05,825

Memorandum of Liabilities and Claims.

	Rs.
Liabilities—	
Balance of loans	44,070
Deposits to be adjusted and other items	87,203
Claims—	
Advances recoverable and other items	12,170
Net amount of debt	1,19,103

ABSTRACT Statement No. V for the year 1882-83.

Municipality.	Training schools.	Municipal schools: Number of schools.	Strength.	School fees.	Cost.	Net cost.	Cost of educating a pupil.	Schools on the combined system: Number of schools.	Strength.	School fees.	Cost.	Net cost.	Cost of educating a pupil.	Salary grants.	Results grants.	Inspection.	Miscellaneous.	Total.	Contribution to local funds.
				RS.	RS.	RS.	RS. A. P.			RS.	RS.	RS.	RS. A. P.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur		2	72	82	551	469	6 8 3								129		19	699	
2. Adoni	40	5	162	144	1,555	1,411	8 11 4								475			2,068	20
3. Bellary	180	3	130	829	2,159	1,330	[illegible]								899	18		3,356	
4. Conjeeveram		1	138	157	1,454	1,297	9 [illegible] 5							295	1,280			3,029	160
5. Coimbatore		1	49		397	397	8 [illegible] 8				78	78			1,963	119	2	2,557	
6. Erode								2	323	333	1,100	567	1 9 1		293			1,263	50
7. Karur		2	231	874	2,267	1,393	6 0 [illegible]	1	95	243	945	702	7 6 3		381			1,326	50
8. Cuddapah		3	202	1,040	2,215	1,175	5 13 [illegible]								320		174	2,770	90
9. Berhampore		1	129	460	815	355	2 12 [illegible]	7	365		1,595	1,595	4 [illegible] 11		476			2,691	160
10. Chicacole		3	73	217	504	287	3 14 11									90		2,300	
11. Cocanada		3	58	50	495	445	7 15 9							1,170	370			2,044	50
12. Ellore		3	78	381	1,208	827	10 9 8							108	757			1,400	20
13. Rajahmundry		1	80		790	790	9 14 0							333	448			2,189	20
14. Guntur															1,589	256		2,615	
15. Masulipatam														455	1,983	186		2,554	
16. Kurnool								3	139		195	195	1 [illegible] 7		364			542	50
17. Dindigul														116	923	7		1,046	160
18. Madura		8	365	1,135	2,868	1,733	5 11 11	8	522	2,514	3,413	2,968	5 11 11	165	1,526	267		7,970	
19. Calicut											26	26		260	912	228	55	4,383	
20. Cannanore											133	133			757		80	940	160
21. Cochin		2	66	105	558	453	8 6 0	2	16		245	245	3 3 7		257	111		1,171	
22. Palghat		8	421	[illegible]	[illegible]	1,354	3 3 6	12	610		1,663	1,663	2 7 10		747	272		3,321	
23. Tellicherry		4	111	358	953	565	5 1 5	16	551		497	497	0 15 6		1,213			2,653	380
24. Coonoor															334			334	120
25. Ootacamund														1,040	94			1,149	240
26. Nellore								7	461	379	2,739	2,360	5 14 8		1,092	283		4,028	
27. Ongole		1	71	49	[illegible]	[illegible]	8 5 8								848			1,490	
28. Vellore		1	225		1,157	1,157	5 2 3								1,298			2,455	
29. Walajapet		2	115	12	686	514	4 7 6	4	286	64	85	21	0 1 7		230	10	20	1,080	
30. Salem		4	281	1,835	3,263	1,428	5 1 4	13	373	384	1,863	1,419	3 12 10		180	130	510	5,855	
31. Chidambaram		2	123	306	1,008	702	5 11 4								860			1,808	150
32. Cuddalore	151													260	1,438			1,790	160
33. Mangalore		2	160	2,101	2,131	30	0 3 0	7	247		999	999	4 0 9		430	44		3,713	
34. Kumbakonam		1	150		100	169	0 19 8								248	240	10	1,228	
35. Mannargudi		1			73	73								176	850	180		1,249	80
36. Mayavaram		4	420	3,238	4,980	1,712	4 2 4								357	111	98	8,046	
37. Negapatam		4	267	175	1,406	1,231	5 15 2							271	2,374	560	40	4,391	
38. Tanjore		4	47	83	638	556	11 15 5							159	2,347	309	9	3,894	
39. Palamcottah														108	1,149			1,257	
40. Tinnevelly														308	832			849	
41. Tuticorin		1	37		475	475	12 13 5	4	276	389	1,126	737	4 1 3		1,666			1,866	
42. Srirangam								13	321		619	619	1 14 10		190	24		1,815	
43. Trichinopoly		1	55	51	185	134	2 7 0							371	2,077	277		3,644	
44. Anakapalle															499			649	
45. Bimlipatam														200	321			481	31
46. Vizagapatam		2	66	79	460	390	5 4 7	2	63	87	284	197	3 2 0		921	66		1,273	319
47. Vizianagram															176			645	93
	374	83	4,286	15,849	39,255	23,406	5 7 5	102	4,690	4,643	19,644	15,061	3 3 2	6,579	38,641	4,533	1,024	1,09,643	2,[illegible]

Govt. of [1884] Madras.

FINANCIAL.

Issued

Read. Read.

G.O., &c., 7th April 1884,
Nos. 778, 778-A.

APRIL.

Municipal Reports.

Reviewing the mufassil municipal reports for 1882-83.

Despatch

Rs. 778/778-A

7 April 1884

The Collectors of
The District Magistrates of
The Presidents, Municipal Commissions,
The Presidents, Local Fund Boards,

- Anantapur.
- North Arcot, Chittoor.
- South Arcot, Cuddalore.
- Bellary.
- South Canara, Mangalore.
- Chingleput, Saidápet.
- Coimbatore.
- Cuddapah.
- Ganjam, Chatrapur.
- Godávari, Cocanada.
- Kistna, Masulipatam.
- Kurnool.
- Madura.
- Malabar, Calicut.
- Nílgiris, Ootacamund.
- Nellore.
- Salem.
- Tanjore.
- Tinnevelly.
- Trichinopoly.
- Vizagapatam.

Dear Sir

I have the honour to forward herewith a letter from the Secretary to the Government of Madras No 1 dated 24th October 1883 on the subject of the Annual Report on the working of the Municipalities in the Madras Presidency for the year 1882-83.

I have the honor to be
Sir
Your most obedt Servant

G. S. Forbes
Offg. Under Secy to the Govt of India

L. 7. Oct.

41 21A

No 1

From

G. S. Forbes Esquire,
Offg. Under Secy. to the Govt of India,

To

The Secretary to the Government
of Madras.

Dated Simla, the 1 October 1883

Home Deptt
Municipalities

Sir,

I am directed to request that with the permission of His Excellency the Governor in Council, you will be good enough to submit the annual Report on the working of the Municipalities in the Madras Presidency during the year 1882-83, and the Madras City Municipal Report for the same period.

I have the honor to be
Sir
Your most obedt Servant

G. S. Forbes
Offg. Under Secy to the Govt of India

From

The for.y Secn
Home Dept
No 137

Dated 10th Oct 83

Rec'd 15

3860

Registy. &c
- ports of the annual Repo
the working of the Munici
- ties in the Presy for
of the Madras City Muni
- port for the same pe

Home Department,
(Municipalities)
Fort William, the 15 December 1883.

No. 185

To

The Secretary to the
Government of Mad

Subject.

SIR,

I AM directed to invite attention to the communication marginally noted,* and to request the submission of the Report on the working of the Municipalities in the Madras Presidency during the year 1882-83 and the Madras City Municipal Report for the year 1882.

I have the honour to be,

SIR,

Your most obedient Servant,

Under Secretary to the Govt. of India.

* No. 137 dated 10th October 1883

subsequent reminder

No. dated

Financial — 83 — Sept.

From Govt. of India.
Home D. 185.

9/26
31 Dec. 83

Reminder - Report on Municipalities in Madras Pres for 1882/83 -

CHIEF SECRETARY'S OFFICE
31 DEC 1883
EXAMINER OF RECORDS

43

Fin C Department.
434

No.

CHIEF SECRETARIAT
MADRAS.

Official Memorandum.

Dated the 1883

The Acting Under Secretary to Government is directed to request the President Munl Commrs. Madras, to be good enough to expedite the submission of the administration Report of the Madras Municipality for 1882, which is required by the Govt of India to be submitted with the Report on Municipalities for 1882/83 hereafter.

66

To
The President Munl Commrs.
Madras.

Read— The 9th Municipal
Reports for 1882/83

Order, 9/7 Ashotosh, Kapp

The Government
proceed to review collectively
the Reports of the
several Municipalities
for 1882/83 recently published
and to record
Their Opinion thereon
During the year
there has been good
improvement as regards
the punctual pay-
ment of the Taxes
but the quarterly
returns still fall short
of the
Estimates

Municipal Reports
Orissa Division

~~the report~~ (Corporation) was submitted within the prescribed date ~~by three months~~ [illegible] after ~~the prescribed~~ date while the one last received (Ellore) came in only in November.

2. The number of Municipalities administered during the year under Act III of 1871 remained the same as in the preceding year. The following abstract gives particulars regarding the constitution of the several [illegible]

	Ex-officio and Nominated	Natives	Official	Non-Official	Total
1881–82	275	494	345	424	769
1882–83	273	508	340	446	786

There was hardly any change in the average number of Commissioners for

45

(2) 45A 2

for a Municipality ~~compared with~~ which remained at [illegible] as in the previous year, but the percentage of Officials to the total number fell from 45 to 43. The legal proportion between Officials and non-Officials was not strictly observed in Cuddapah, Masulipatam and Vizianagaram ~~It is noted that~~ A similar remark was made in regard to the last named Municipality in the report for 1881/82. The President's [illegible] will take [illegible] steps to [illegible] against the Commission [illegible] contrary to the law.

3. To the nine Municipalities to which the privilege of election had already been conceded

conceded, three more were added during the year, viz, Mangalore Blanketbad and Tinnevelly. Extended The Election System is still in its infancy and the people are being gradually educated to elect three more Representatives. It is reported that in Mangalore Division of 395 Villages selected after careful scrutiny, each on Municipality, out of 770

The Income of Districts, apart from Municipalities, during the year 1882-83 in comparison with those of 1881/82.

Receipts	1881-82	1882-83
Tax on Houses and Lands	430983	417749
Profession Tax	140721	136230
Taxes on Vehicles Animals and Registration of Deeds	103873	107337
Tolls and Ferries	282046	289873
License Fees	19858	18223
Total Income from Taxation	977481	969412
Rent of Markets &c.	58368	61237
Rent of other buildings & gardens	29243	30363
Fines	24136	22299
Miscellaneous	135774	124182
Fees from Private Conservancy &c.	22537	22984
Contributions from Municipalities	122690	143631
Total Income	1370229	1374108
Opening Balance	160382	183822
Grand Total Co	1530611	1557930
Add Collections of Imperial Cess Fees	103183	100154
Total	1633794	1658084

5 The Income of

by under Tax on Vehicles and ~~Animals~~ Registration of carts.

(4) An increase of Rs 7427 under Toll and Ferries.

7. The decrease in the House and Land Rate to the Net result of increases ~~and~~ (for the most part viz Rs 7,000 in Guntur) ~~decreases~~ in Municipalities and decreases (chiefly in Municipalities) in ~~Nellore~~ Anakapalle and Nagapatam the Rate was raised to 6¼ per cent and in Nellore the Land Rate was collected for the first time. In the 11 Municipalities referred to, the Collections were ~~less~~ [illegible] than last year; and ~~in~~ as noticed ~~on the last~~ in the Proceedings of Govt in dispatch ~~dated~~ receiving - they refer to ~~the Previous~~ ~~Decrease~~ There was a notable falling off in Arrack Monopoly owing to the failure during the year of the Contract ~~by~~ which was under which Collections had hitherto been

* Bellary
Berhampore
Vellore
Nagapatam
Anakapalle.

~~Cuddapah~~
Madura
Cuddapah
Cocanada
Chicacole
Coconada
Ongole
Mangalore
Tanjore
Trichinopoly.
Tuticorin

in Bearer Municipalities.

In Bellary the fee for Registration of Deeds was raised from Rs 2 to Rs 4 per annum.

10. Uniform measures for the Collection of Land Revenue taxes appear to be generally freely resorted to. In Bellary, the extent to which correct measures were adopted in the Taluk Sircar Towns, it will be seen that in the Municipalities note, the measures were in each case marked by greater promptitude and accuracy than in the Taluk Sircar towns, but it is also to be noted that in the former Municipalities

* Tanjore
Combaconum
Chadrina
Negapatam
Tellicherry
Cannanore
Chingleput
Chittapet
Tuticorin
Palamcottah
Vizagapatam
Rajahmundry
Bezwada
Guntoor
Ongole

treme measures ~~were~~ ~~adopted of~~ of sequestration and sale of property were resorted to & this fact confirms the inference drawn last year that municipal taxes are more frequently withheld from disinclination than from disability to pay. Again it is observed that in the largest & wealthiest towns coercion is most frequently necessary. The Concurrent levy of the Tax on Arts with the Imperial License Tax is complained of in many Municipalities, and the sympathy of the Commissioners with the tax-payers has often operated detrimentally to the revenue of the municipalities concerned. ~~of the municipalities~~ ~~Concerned~~ As often as this complaint is made the Govt insist that the operation of the one tax should in no way be allowed to prejudicially affect the other. But it has been repeatedly pointed out that the operation of one tax ought not to interfere with that of the other. The steady enforcement of the principle appears to be yielding good results.

Statement showing the coercive measures adopted in Municipalities for ~~Municipal~~ the recovery of several taxes during the year 187[illegible]

Serial Number.	Name of Municipality.	~~Current~~ Number of processes issued for Municipal Tax	~~Date of R~~ Amount of House & Land Tax realised	No of processes in Profession Tax	Amount realised	Remarks.
1	~~[illegible]~~ Anantapur	57	32	26	12	–
2	~~[illegible]~~ Adoni	6	7	1	8	(a) Property sold Rs 2; x after judgment
3	Bellary	230	65	332	1467	after Judgment Rs 99.
4	Conjeeveram	576	576	378	655	x after judgment Rs 413
5	Coimbatore	470	725	–	–	
6	Erode	–	–	–	–	
7	Karúr	60	(a) 55	1	3	(a) Property sold Rs 3
8	Cuddapah	143	49	204	53	x the whole amt after judgment; all after judgment
9	Berhampore	308	664	45	89	the whole amt after judgment
10	Chicacole	471	85	230	236	all after judgment
11	Cocanada	780	1025	210	247	after Judgment Rs 200
12	Ellore	458	478	–	–	
13	Rajahmundry	247	463	287	282	x after judgment Rs 269
14	Guntúr	276	635	2	2	the whole amt after judgment
15	Masulipatam	1772	1718	470	1763	after judgment Rs 277
16	Kurnool	1985	711	446	480	x after judgment Rs 422
17	Dindigul	1202	772	84	53	after Judgment Rs 23
18	Madura	3673 (a)	6418	418	75	Property sold Rs 159; x after judgment Rs 70
19	Calicut	5525	(a) 11985	957	529	(a) Property sold Rs 19; x after judgment [illegible]
20	Cannanore	1037	83	57	289	x do do 128
21	Cochin	352	1600	34	162	
22	Pálghat	324	62	88	716	
23	Tellicherry	354	1742	8	48	all after judgment
24	Coonoor					
25	Ootacamund	912	3297	99	82	the whole amount after judgment
26	Nellore	229	466	83	61	all after judgment
27	Ongole	100	103	12	36	x after judgment Rs 8
28	Vellore					
29	Wálajápet	741	(a) 21	209	280	(a) Property sold [illegible]; x after judgment [illegible]
30	Salem	2019	(a) 3083	129	191	(a) Property sold [illegible]; x all after judgment
31	Chidambaram	796	(a) 1282	446	3141	(a) Property sold Rs 6; x after judgment Rs 609
32	Cuddalore	316	345	61	87	all after judgment
33	Mangalore	1842	3636	142	415	all after judgment
34	Kumbakónam	211	407	1544	855	after Judgment Rs [illegible]
35	Mannárgudi	370	316	38	108	after Judgment Rs 96
36	Máyavaram					
37	Negapatam	3570	2773	818	4297	after judgment Rs 1420
38	Tanjore	7780	9272	–	–	
39	Palamcottah	274	696	107	29	the whole amt after judgment
40	Tinnevelly	1067	1111	413	749	after Judgment Rs 129
41	Tuticorin	925	688	68	48	the whole amt after judgment
42	Srírangam	930	12682	195	281	(a) Property sold [illegible]; x after judgment Rs 105
43	Trichinopoly	1357	1972	533	1155	after judgment Rs 1040
44	Anakápalli	263	216	90	88	x after judgment Rs 70
45	Bimlipatam	48	21	31	20	after judgment Rs 10
46	Vizagapatam	686	264	664	218	all after judgment
47	Vizianagrum	1089	1066	–	–	–

11. The revenue from Salt shows an ~~advance~~ increase of Rs 7,827 over that of the previous year owing chiefly to the enhancement of the rate in Ganjam, Guntur, and Vizagapatam. The increase would have been more marked, had the receipts in Bellary and Negapatam been the same as in the previous year normal

12. The following Abstract shows the revenue from Salt in each Province, the percentage of cost to the total income, and the proportion of the expenditure on the Works and the Roads and Establishments to cost.

1	2	3	4	5	6	7
No.	Name of Municipality	Receipts from Tolls	Income exclusive of Land Tolls	Percentage of 4 on 3	Expenditure for Construction Maintenance & Repairs	Percentage of 6 on 4
1	Mauritzhof	2427	9,527	26·0	504	20·9
2	Adorf	2,993	20,250	14·8	2,845	95·1
3	Bellevue	14,079	58,461	23·9	3,256	23·2
4	Hohenecken	2,727	24,100	11·3	562	20·6
5	Kirchheim	12,023	38,108	26·3	2,496	38·7
6	Laub	1,253	10,233	14·2	1,118	70·9
7	Thann	2,653	11,783	22·5	1,202	45·3
8	Buchenhof	7,104	31,225	22·4	2,838	40·0
9	Bergheim	6,600	21,463	24·3	2,254	49·2
10	Adlerhorst	2,668	12,048	20·2	1,763	72·2
11	Hohenstein	7,575	32,210	23·5	4,064	57·1
12	Eibau	9,842	21,496	39·5	4,488	47·2
13	Reichenberg	6,100	24,241	24·0	4200	17·0
14	Gemünden	12,187	28,588	42·6	1,744	15·3
15	Neustadt	10,100	38,788	30·1	8,221	81·3
16	Neuwald	6,775	28,701	26·4	1,870	23·3
17	Eisenach	5,000	10,564	28·4	345	18·2
18	Eisenberg	17,197	43,538	20·6	6,946	38·7
19	Linden	3,477	24,837	8·7	6,934	28·2
20	Bremen	3,265	20,644	16·1	717	21·7
21	Koblenz	"	165,047	"	1,340	"
22	Neuhof	5,280	22,140	24·7	4,040	66·7
23	Schönberg	1,655	24,140	6·2	2,414	40·8
24	Kronach	"	19,174	"	6,792	"
25	Hohenstaufen	"	50,584	"	15,164	"
26	Adler	3,740	30,447	12·2	3,032	40·7
27	Lindau	2,023	11,193	19·7	770	38·1
28	Gilten	12,233	45,644	26·6	4,244	34·6
29	Hochgehren	2,546	10,193	25·7	528	20·4
30	Linden	6,216	40,026	15·4	2,584	41·5
31	Schönbrunn	2,562	15,719	16·2	2,444	96·1
32	Burkheim	9,216	36,657	25·1	7,928	21·6
33	Ehrenfeld	2,177	28,257	7·7	1,703	6·0
34	Kirchhausen	16,000	58,564	27·3	9,456	16·1
35	Hungerfeld	13,077	20,950	62·4	5,112	24·4
36	Alexandrien	4,700	23,267	20·2	2,962	12·7
37	Neustadt	11,664	63,617	18·3	6,452	53·9
38	Langose	12,637	58,643	23·6	4,176	64·7
39	Plauenthal	4,644	18,288	25·4	1,481	40·5
40	Hungerberg	4,537	49,600	13·1	1,615	35·6
41	Spitzeroda	4,867	18,608	26·1	2,504	51·5
42	Neuenau	1,000	17,746	5·6	1,253	125·3
43	Hochgehren	15,450	72,812	21·2	8,577	55·5
44	Tafelberg	"	81,094	"	500	"
45	Neuhausen	4,144	9,719	42·6	977	24·4
46	Hagenthal	16,195	29,830	54·3	7,805	48·1
47	Hagenau	6,188	18,525	33·4	1,360	20·1
		2,89,873	1,379,911	21·1	1,84,674	63·7

18,74,10

Number 454
Neustadt 474
Reichstadt 476
Hagenthal 547
Hagenau 564

12. The above table does not show that one person in average 21·1 per cent of the total income of the Municipalities derived from Tolls has to be spent for maintenance & repairs. The average expenditure from Tolls differs very much from Municipality to Municipality. Whilst in the case of Neustadt 81·3 per cent of the income from Tolls has to be spent for maintenance & repairs, in the case of Hochgehren only 6·0 per cent of the income from Tolls has to be spent for maintenance & repairs.

the 15 other Municipalities
it was less than 50 per cent
communications were received
13. Rent from Bazaars
show general improvement
Rs 61237 having been realised
from them against Rs 58368
in 1881-82. The Trichinopoly
the receipts fell by Rs 1891
owing to the failure of the
Contractor to collect the
the head in Removal
Market fees were for
the first time introduced
during the year and
yielded Rs 1779.
The Municipality
Commissioner is making a strong
effort to improve
at present Superintendent
I have become thoroughly
established. The Commissioner
from the Service to which
Municipal Engineer
Municipality to Ready
Rs 6000

No 31 Dated 23 Jan 1883

6,000. In the other
Municipalities, it has not
with varying success.
Mayaveram & Tanjore
The receipts fell
Considerably. It has been
urged by the Mayavaram
Commissioner
that for the want of
legislation
much difficulty
is experienced in collecting
the fees. The Government
have pointed out that
the fees could be collected
in the case of only a proper
system of annual license
be introduced and a fixed
graduated Rate of fees
for each vessel
according to the nature
of the business and of
the power employed
Rendered

Endeavoured to be applied
in Annuities, Grants
and Bounties the System
was first introduced during
the year, but the sums
so paid were less than
£100.

15 Excise Contributions
from Spirits & Coals
there appears a marked
increase in Collections
owing to the Establishment
of Offices from Penal
Cases &c. in Consequence
of the Act of Parliament
for the more effectual
Collection of the Duties
on Spirits &c.

£ asked Hon.ble a grant of
£37,000 for 7 Nov 82 [illegible]
1667

£: 37,000 was made
to enable the Commissioners
to carry out certain ameliora-
tions & improvements of the
Buildings & Offices
the Expence
of which amounted
to £37,000 other cases
Expences of this nature vary according to necessity which
could not be foreseen

such as the building
of Hospitals and aid
for ordinary charges for
Hospitals & other institu-
tions which are constantly
fluctuating.

16 The Collection of
the Imperial Licence Du-
ties for Spirits also was as
usual entrusted to the
Commissioners Concerned
except in Cochin, Coman-
Calicut & Anjengo
and resulted in a Revenue
of £20,184 against £18,000
in the previous year.

17 The receipts from
Miscellaneous sources
including rent of
Buildings other than Markets &c of
Salaries, Fines, Forfeitures
Proceeds Sale of Stamps
Marine Fees Lighthouse
Dues and Extraordinary
Receipts from Sales of
Surplus

property be shown
falling off during the
year of about Rs 1000
notwithstanding the
large additions to annual
value from
Municipal taxation
from sale of Quarry
buildings and Cart
and on Cattle owned
from Cart stand and
Ferry tolls and of refunds by Govt on
Revenue of Police and Municipality
the fact that over
payments on account
of Police Contribution
were refunded by Govt
during the year.

It is hoped to be
able to show a great excess
of the above items
for the year of the next
accounts when the
full effect of the
enhancement of Police
Contributions will be felt
for the whole year

Land

Revised
Verified
Entered
Clerk

Rs 7000

Only it is hoped to be furnished
as soon as the objections which
existed to the arrangements made
have been removed.

and appropriation
from funded capital
of institutions for
building purposes and
of Cess Survey Cases
The decision in these cases should accordingly
be expected early in the
year 1885 as the
sale of these properties
cannot be completed
until the Collectorate
Treasury Records
be transferred to
the Taluka Offices
by the 1st of
September next

The Estimated
Collection under this
head is Rs 1,00,000
being an increase
of Rs 10,000 on the
Revised Estimate
of 1884-85

1	2	3	4	5	6
No.	Name of Taluk	1881 Census Population	Income for Taxation in Rupees under Income Tax Act	Land Revenue of Taluk including Cesses	Land Revenue of Taluk including Cesses
1	Ananthapur	4,907	5,168	1-0-10	0-8-11
2	Adoni	22,441	15,475	0-11-4	0-9-2
3	Bellary	53,480	47,088	0-14-1	0-9-11
4	Bonjeneroo	37,278	19,583	0-8-5	0-7-3
5	Bolchatore	34,967	25,487	0-10-5	0-6-4
6	Gooty	9,864	6,292	0-10-3	0-7-10
7	Hawer	9,205	6,502	0-11-4	0-6-4
8	Gudduphal	16,982	20,607	1-1-4	0-11-5
9	Kankanpore	23,599	15,671	0-10-6	0-6-1
10	Kheiroola	16,958	7,448	0-7-3	0-4-11
11	Kunnoor	28,836	26,076	0-14-5	0-10-6
12	Kolore	25,092	17,108	0-10-0	0-6-7
13	Rachmundry	24,538	16,625	0-10-10	0-7-7
14	Gooty	19,646	22,864	1-2-7	0-8-5
15	Mandapetam	35,086	26,087	0-12-2	0-7-6
16	Nundial	20,229	16,121	0-14-3	0-8-11
17	Nundigam	14,182	7,567	0-6-6	0-5-2
18	Nellore	78,849	57,688	0-11-2	0-7-6
19	Ootacad	87,182	32,319	0-9-1	0-8-4
20	Pennaconda	26,365	16,398	0-11-2	0-9-2
21	Proddatoor	15,694	9,625	0-9-10	0-7-10
22	Pulivendla	26,219	14,693	0-8-6	0-5-6
23	Pellakoor	24,210	16,259	0-9-4	0-8-6
24	Rayadroog	4,778	4,564	1-7-1	1-7-1
25	Rotamahl	12,855	21,566	0-8-8	0-5-9
26	Rayeer	27,505	16,550	0-11-11	0-9-9
27	Sangam	9,893	5,893	0-8-8	0-7-6
28	Sidout	22,691	23,521	0-12-8	0-7-1
29	Tadpatry	16,217	8,196	0-12-7	0-8-2
30	Tadpatry	58,267	36,106	0-11-1	0-9-4
31	Tripatore	14,787	12,268	0-9-10	0-7-10
32	Tumbalum	25,512	22,512	1-7-9	0-6-9
33	Vellore	34,171	24,252	0-12-3	0-11-4
34	Vencatagiri	20,916	11,240	0-13-8	0-8-8
35	Venkatagiri	19,499	10,077	0-8-7	0-5-2
36	Vinukonda	23,446	15,210	0-11-0	0-7-8
37	Vepagunta	23,337	23,104	0-10-6	0-12-4
38	Yemmiganoor	65,960	36,921	0-11-10	0-7-11

39	Palamcottah	11,964	11,941	0-10-8	0-6-6
40	Tinnevelly	23,221	15,925	0-11-4	0-7-10
41	Tuticorin	16,281	14,679	0-14-5	0-9-8
42	Tiruvaloor	14,773	12,995	0-10-6	0-9-9
43	Tiruchendoor	44,449	45,866	0-9-3	0-6-4
44	Anakattalle	13,841	6,335	0-7-7	0-7-7
45	Bennikulatoor	8,582	7,398	0-13-10	0-6-4
46	Vizagapatam	30,241	28,042	0-14-4	0-6-3
47	Vizianagaram	22,577	12,953	0-9-2	0-6-4
	Total	13,23,970	9,07,412	0-8-9	0-6-3

19

Compared with the Statement of Land Revenue & the above Table G both the head of the municipal population as at 81 & 81 in the Statement of Land Revenue for 1881-82 which is at page 8-3 appears in the Statement for 1881-82 at page 8-5 in the Statement

and Rs 2-8-4 against
Rs 2-2-7 and Rs 2-7-4
respectively in 1881-82.
The large falling off
in Coonoor is ascribed
to the greater portion
of the land rate
having remained un-
collected during the
year. The matter was
brought to notice in the Re-
port reviewing the Coonoor
Report. In obtaining
the difficulties experienced
in ascertaining the amount
of the pudikay taxation
to be distinguished from
that realized from resident
house property the
Taluq Peishcar
remarked that the
assessment here
is not fixed
Taluq Peishcar
Report
Complete

In Bellary the
increase is chiefly
due to the collection
of arrears for previous years.
In Nagapatam the house land rate was
raised from 4 to 6 ℅ percent. In Tellicherry
Cuddapah the failure of crops
[illegible] in decrease

Complete information
of the subject than
has been obtained by
the Commissioners. —
they must refer to
leaving out of account
these two hill stations
the incidence in the
Coast Municipalities
ranges from as 3-10
in Palghat to as 12 in
Nagapatam. There
appears an advance
of about as 3 per head
in Bellary and Naga-
patam ~~on the previous~~
~~year~~ and a decrease
of about the same
amount in Tellicherri
and Cuddapah. As
compared with the figures of last year

See the following
statement, the ex-
planation to be compared
with

with that of the pre
vious year.

Charges	1881-82	1882-83
Public Works.	Rs	Rs
Roads	1,49,455	1,85,674
Drainage	11,286	15,940
Water supply	17,596	11,057
Buildings	81,118	54,424
Minor Charges	11,335	13,177
Public Works Establishment	17,175	15,607
Total Public Works	2,87,965	3,04,405
Education	88,564	1,09,022
Hospitals and Dispensaries	1,94,202	2,95,143
Vaccination	11,495	12,870
Registration of Births and Deaths	4,038	4,134
Conservancy	3,59,092	3,64,354
Police	1,83,768	19,944
Lighting		
Municipal Roads	57,805	52,887
Miscellaneous	875	950
Interest and Repayment of Debt	1,05,035	1,25,458
Contribution, Education Fund	7,948	10,200
Superintendence & Collection	12,000	30,046
	1,11,983	1,06,638
Total	13,46,309	13,86,284
Balance	1,93,525	2,45,374
Income tax fund & Grand Total	1,01,960	1,23,452
Grand Total	16,33,794	16,55,110

Excluding Charges
Connected

Connected with the Imperial Income Tax, the expenditure aggregated Rs 1,33,687 against Rs 13,48,809 and fell short of the total receipts by Rs 37,840 Rs 37,781. The balance brought forward in the accounts of 1882-83 amounted to Rs 1,83,852 leaving a closing balance of Rs 1,83,852. The difference between the two sums is due to the fact that the adjustments and remissions and refunds under Income-tax Act are accounted for in the Imperial Public Accounts and in the Provincial Public Accounts after the submission of

of the accounts to an Government

21. The annexed Statement shows the percentage of available income expended on each of the more important objects of the exti-

No.	Name of Municipality	Number on Register of Voters	Number on Register of Voters per square mile	Number on Register of Voters per square mile	Number on Register of Voters per square mile	Number on Register of Voters per square mile	Number on Register of Voters per square mile	Closing Balance
1	Cannanore	23·7	6·9	41·2	13·3	6·0	·8	8·1
2	Calicut	18·1	6·5	69·2	13·0	7·9	.	19·3
3	Palghat	15·1	4·1	46·3	24·8	5·7	1·0	·2
4	Ponnani	24·2	12·3	63·7	13·2	6·6	..	12·2
5	Tirur	18·7	5·8	30·0	24·8	4·8	6·7	15·7
6	Tanur	16·1	12·0	24·1	13·0	5·0	..	27·5
7	Parappanangadi	16·5	12·1	30·5	12·2	5·2	·7	26·5
8	Chirakkal	21·4	8·0	38·5	14·0	4·4	·9	7·3
9	Kalpetta	19·5	24·0	29·5	15·3	6·9	·5	18·8
10	Tellicherry	21·5	11·7	39·9	8·1	6·4	2·1	2·0
11	Badagara	17·6	4·9	23·2	24·2	6·3	..	17·8
12	Kozhikode	29·6	12·0	8·7	14·5	4·3	..	7·5
13	Ponnani	8·9	3·7	46·9	11·9	5·4	·3	18·7
14	Chittur	18·3	4·2	43·1	15·3	7·7	·6	11·8
15	Mangalore	30·3	8·7	3·6	21·8	6·7	3·8	·7
16	Kasaragod	16·4	2·0	4·4	27·2	6·4	1·1	11·3
17	Udupi	19·9	7·4	2·7	24·2	6·4	..	22·8
18	Karkal	13·5	6·7	2·1	19·6	2·4	·1	24·5
19	Kundapur	24·0	7·2	2·8	18·4	6·6	·5	12·9

20	Gauravara	5·7	4·4	52·8	11·0	11·3	2·8	
21	Cochin	14·8	7·0	45·3	13·5	11·9	·5	7·
22	Palghat	23·8	17·1	24·1	11·5	6·2	·1	17·
23	Tellicherry	14·9	12·0	45·2	15·9	9·1	·0	2·
24	Cannanore	34·9	2·1	33·7	9·5	12·9	9·6	3·
25	Ootacamund	28·3	1·5	31·9	22·0	5·1	2·4	8·
26	Nellore	12·7	12·0	45·1	14·6	8·3	·4	6·
27	Angala	7·6	11·1	43·8	7·8	4·6	·5	24·
28	Vellore	21·9	4·9	36·3	28·7	5·9	·4	1·
29	Pallajikpet	13·0	9·4	26·9	21·4	20·7	3·5	5·
30	Salem	9·9	11·3	44·3	15·3	6·1	3·9	9·
31	Chidambram	33·8	10·3	40·8	9·1	6·2	..	
32	Cuddalore	24·4	4·6	37·7	15·3	8·1	1·0	9·
33	Mangalore	23·8	8·3	22·4	17·9	7·4	3·4	17·
34	Kumbakonam	17·5	2·0	30·6	24·0	4·4	..	31·
35	Mannargudi	24·8	4·8	24·9	12·5	6·6	3·6	23·
36	Nagapatam	13·6	25·1	34·6	9·9	7·7	..	19·
37	Negapatam	19·1	6·8	33·5	18·7	5·0	5·5	12·
38	Tanjore	30·7	8·0	37·5	14·3	5·8	·0	5·
39	Trichinopoly	26·3	6·4	36·6	5·4	6·4	3·6	2·
40	Madura	10·7	3·4	23·4	18·2	7·0	·0	8·
41	Tuticorin	15·9	5·5	8·4	37·9	5·8	·0	26·
42	Srivaigundam	15·0	8·0	34·5	4·8	7·2	3·	22·
43	Tinnevelly	19·9	4·2	45·8	15·4	5·6	1·4	8·
44	Ootacamund	10·2	7·0	42·5	2·8	10·1	·9	26·
45	Vellore	18·8	4·8	5·4	3·5	15·9	8·1	4·
46	Tiruppattur	26·4	4·8	8·9	11·2	4·6	·9	15·
47	Tiruvannamalai	23·3	4·8	20·7	2·7	4·1	1·1	29·
		19·6	6·7	30·5	10·0	6·7	1·4	15·

22 [illegible]

[illegible] 8,04,60 [illegible]

Rs 2,72,25 [illegible]

previous year and formed 22·7 percent of the aggregate expenditure under all heads. Of the sum 62 percent was laid out on the construction and maintenance of roads and communications. In Mandalay, Lower Chindwin, Shwebo, Katha, Bhamo, Myitkyina, Meiktila, Yamethin, Toungoo, Thayetmyo, Pakokku, Minbu, Prome and Sandoway there

was a decrease in expenditure as from Rs 1,20,000 to Rs 2,800 compared with the previous year. Increased attention to road repairs on the municipal roads named caused the increased outlay in these municipal efforts in Mandalay and Myingyan to be recorded. Lower Chindwin and Thayetmyo like other districts have been compelled to curtail their municipal efforts in consequence of the reduced allotments for communications. In other cases the decrease is due to the completion of large bridges and other works of improvement. Municipal effort in Upper Chindwin was directed to the improvement of the more important of the existing roads rather than to the construction of new ones.

Besides the sum of Rs 1,20,000 allotted during the year for the

maintenance of roads and
Communications out of
the Literal Provincial
Grant ~~made to the~~ made. In Coimbatore Headquarters the
~~Centre.~~ In Maculipatam road works are also maintained.
the bulk of the ex-
penditure was incurred on
the Construction of five
new metalled roads.
In Dindigal, Caniva-
pore, Angale, Anaka-
palle and Anantapur, the expenditure on
these was limited
Rs 400 to Rs 700. In
Chidambaram the
outlay ~~was~~ was
~~the~~ the largest the unsatisfactory
~~state of the roads during~~
~~the~~ the year much extended
by floods in the Cau-
very Basin

23. Improved

10

23. Improved attention
was paid to drainage
in certain of the towns
notably in Madura and
Vellore, - in the former
good work has been
begun on a proper
system. In regard
to Waterupply no work
of any importance has
been undertaken, the schemes
sanctioned for Cud-
dalore was
awaiting
alone
as
operations being in
progress during the
~~the~~ the year

The iron tanks for which the
purchase of which provision
was made in Cochin could not be the absence of
~~not~~ purchased as the the special work to
Commissioner ~~subsequently~~ are
advised to do so the Africa Carried out in Nega
of the remedy was formerly recommended for Cau

patam and Ellambalo-
tanur ^ Caused to a
great extent the diminution
in the total expendi-
ture under this head.
In Cochin the chief out-
lay arose from the
non-purchase of iron
tanks regarding
the selection of which
the Commissioners have
given definite orders.

18/2/7

24. On Buildings
Rs 54,428 were expended
against Rs 87,113 in
the previous year. The
most important
work undertaken
and completed
wholly or partially
during the year are
noted below:—

(1) The clock tower in Tanjore
at the cost of ..... Rs 7,163.
(2) A Dispensary at Chidambaram
at the cost of ..... Rs 4007
(3) A Market at Cuddapah
at the cost of ..... Rs 1,376
(4) A Market at Trichinopoly
at the cost of ..... Rs 3,500
(7) Town School at Berhampore
at the cost of ..... Rs 950
(8) Municipal Chattram at Anantapur
at the cost of ..... Rs 943
(9) A Lungerkhana at Coimbatore
at the cost of ..... Rs 916.

25. The educational
charges ^ amounted to
Rs 1,09,022 showing an
advance over the pre-
vious year of Rs 23,456.
In this * Municipal charges
the expenditure fell
short of Rs 500, in
six towns it was between
Rs 500 and Rs 1000, in
sixteen between Rs 1000
and 2000, in eleven
between Rs 2000 and
3000, in five between

3000

^ excluding those incurred on school buildings

* Coonoor 334
Bimlipatam 480

Boys and 4 girls, and in Three Lectures 4 boys and 5 boys on Polytechnic accounted to Rs 5521 on May and Rs 5856 to Salem Rs 5866 and in Madura 7370.

There were 83 Municipal Schools maintained on the Salary System with an attendance of 4286 pupils against 96 with 4010 in the previous year; and the number of schools on the combined System rose from 99 with an attendance of 4425 to 102 with 4690. The progress of education was generally satisfactory.

26. The following statement furnishes particulars of educational expenditure as compared with those of the previous year.

	1881-82	1882-83
	Rs	Rs
Training schools	402	374
Municipal Schools	33,210	29,255
Combined System Schools	17,366	19,644
Salary Grants	4168	6,572
Result Grants	26,195	38,641
Inspection	2,925	3,533
Miscellaneous	1,298	1,024
Total	85,564	1,09,043

Detailed information in regard to these heads will be found in Statement V appended to these proceedings. There appears an increase compared with the

the previous year under every item excepting Training Schools and Miscellaneous. This is most marked in the case of Municipal Schools and Results grants, due in the former case to the greater interest evinced by the Commissioners in the Cause of Education during the year [illegible] in many of the [illegible] Districts, called Polghat, Calicut, Cannanore, Chicacole, Vellore, Bezwada, Cuddapah, and Guntur deserve special mention. In regard to Salary and Result grants the

16

63

increase is chiefly due to the transfer of Municipalities of the charges for grants for Upper Primary standard for salary grants for teachers in Primary schools aided on the salary system under G.O. 5th Dec 1892 No 1857.

20 chiefly due to the increase to [illegible] for the greater part to the transfer of the grants hereto-fore paid from Provincial to Municipal Funds by the decision of Government vide their order dated 5th December 1892 No 1857

Under Results grants a considerable excess over the previous year appears in Nagapatam Tanjore Tuticorin and Trichinopoly. In Nagapatam it is attributable to a large number of schools which were transferred under the Results system

during the year
by law, Payments
of arrears of grants
due for the previous
year contributed to
the increased expen-
diture in January and
February. In regard
to Female Education,
there is nothing part-
icularly noteworthy in
the history of the year.
Several progress is
reported from Mymensingh
where girls' schools
are established. [illegible] in the towns
of the Municipalities
receive Funds
from the
Education [illegible]
Cess. Encouragement
is [illegible]
by Municipality bodies.

The expenditure on
hospitals and Dispen-

Annexure 26

6th

amounted to Rs 6,91,143
and that on vaccination
to Rs 12,470 making a
total outlay for medical
purposes of Rs 2,04,013
against Rs 2,04,197 in
1881-82. In many
Municipalities there has
been a strong tendency
to reduce the expenditure
incurred on account of
Hospitals and Dispen-
saries. But care has
been taken not to impair
to any extent the usefulness
of these institutions.
The [illegible] popularity
[illegible] of
their efficient manage-
ment. Each Municipality
has a Hospital of its
own except Kotalipara
Kalaia Gopalganj and
Jhinidaha; these have
Branch Dispensaries
at

Also Vaccination

The Vizianagram Hospital also Reports Received from Cuddapah Funds, the Maharajah taking upon himself the entire charge of the institution. To the Guntoor and Ootacamund Hospitals Contributions have been from Masulipatam Funds.

The following statement shows the attendance of the more important of the Dispensaries in connection with the Department for the Year 1862-63.

Municipality in which Dispensary is situated	Population	1861-62		1862-63	
		Patients	Daytals	Patients	Daytals
Bellary	53,460	465	7,878	514	6,093
Madura	73,807	43,075		60,264	55,739
Trichinopoly	84,449	1,266	39,358	1,326	40,204
Calicut	57,085	607	17,203	19,920	
Cuddalore	43,545	365	25,470	248	13,451
Coimbatore	38,967	743	14,611	537	11,787
Conjeeveram	37,275	272	17,464	814	16,213
Masulipatam	35,056	159	9,164	192	10,289
Salem	50,667	332	14,977	382	12,946
Tanjore	54,748	"	141,892	"	16,882

Vaccination made fair progress during the year but the Govt. have in the case of several Municipalities had to remark that the number of operations was insufficient & that it is to readily assumed that the prejudice which undoubtedly does exist in a greater or less degree is irremovable, a view which they feel do not share & which is indeed untenable in the face of the astonishing results which have been attained where & sustained by strenuous efforts have been made.

Vaccination is making fair progress in the Madras Presidency, but the Govt. have in the case of several Municipalities had to remark that the number of operations was insufficient & that it is to readily assumed that the prejudice which undoubtedly does exist in a greater or less degree is irremovable, a view which they feel do not share, a view which is indeed untenable in the face of the astonishing results which have been attained where & sustained by strenuous efforts have been made.

28. In connection with the Vaccination Establishment of the

the Hospitals continued
to do good work during
the year, and the re-
ports show that their
services are being availed
of more and more, parti-
cularly in many of the
towns. The Midwifery
School maintained
by the Nellore Muni-
cipality continued
to work satisfacto-
rily as regards
Midwifery, for the
Graduation Class
[illegible] no information has been furnished.

No information has
again been obtained
regarding the old
School at Mannar-
gudi. In Tanjore a
Contribution was
paid by the Municipality towards the Midwifery School existing there.

69. The expenditure on Conservancy amounted to Rs 3,64,354 against Rs 3,39,092 in the previous year and formed 26·5 per cent of the net income of the year as against 25·5 in 1931-32. Fifteen towns of which Tuticorin only Exceeded their Income a fully [illegible] in all the last there has been an increase during the year the increase exceeded Rupees one thousand, but was below two thousand, while in

[illegible] ed

Rs 10 to Rs 15 due to the addition made in the number and salaries of the Special Sanitary Establishments" referred to in the general Remarks for the previous year, and to the purchase of a number of Scavengers' Carts. The Surveyor of the Special Sanitary Officers was dispensed with during the year. The operations for the Conservancy and Registration of Births and Deaths are fully dealt with in the Sanitary Commissioner's Report for 1891 and need no detailed notice here.

67A

2o. With the exception of Bhiwandi and Ambajogai, every town was provided with lighting, and the expenditure, under that head was in excess of that for the previous year by Rs 1,081, being Rs 52,889 against Rs 51,808. The Municipalities having been relieved of the charges for Police Conservation, no expenditure was incurred on that account during the year under report, beyond certain sums paid on account of arrears due for

67B

the

previous year, and of
the first four
months of the year
under review before
the date of the order
of Government
granting the increase
in rates of the charges

31. The charge for
Supervision and
Management show
a falling off of Rs
5,644 compared
with the actuals of
1881-82. This decrease
appears chiefly in
Bellary and Naga-
patam. In the former
it is owing to the ab-
sence of the Charges in connection
with the Establishment
in connection with
the Tolls and in

the

forfeiting the contribution.

Rs. 1500

the latter to the ad-
justment of certain
charges on this account
by appeared in the
account of 1881-82 un-
der Grant V instead
of under Grant IV.

32. On the whole,
the reports show that
the working of the
act in the Mofussil
Municipalities during
the year was satis-
factory. The Com-
missioners are be-
coming more and
more alive to their
responsibilities and
duties conferred on
them by Law. In
Madura and Naga-
lore, the spirit of
self Government

~~has developed more strongly than in other parts of the~~ In Madura this is particularly the case as will be seen by the following extract from the President's report.

~~extract to be taken from the report of the President of the Madura Municipal Board:~~

"The year has been a remarkable one in the history of municipal progression, and the result is a new departure, of the Government has made in the way of trusting the people. This Presidency is an illiberal spirit. The inhabitants of towns, like Madura at all events, will not be slow to justify the confidence thus reposed in them."

"Little more than a year ago, when I assumed charge of this district, the Madura Municipality was under the control of a Special Deputy Collector [illegible] Government [illegible] Commissioner [illegible] Municipality, and [illegible]

[illegible] and municipal

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life, as well as public opinion so palpably estimated as to give some color to the assertion that it was useless to try to do anything with the Madura people."

All this has disappeared and the above record is the legal evidence of the termination. There are, no doubt, manifest the cheering signs of public spirit which have been evinced, peculiar difficulties in Madura. But they are mainly the difficulties connected with restless mental activity and the critical, almost factious scrutiny to which public acts are subjected. Viewed in this light the future of municipal self-government is assured, and the more ample and liberally that is afforded to local politics the more rapid and easily will the municipal machinery work."

N.B. The Govt. believes that many Municipalities are in the way behind Madura in public spirit & in their capacity for enjoying & developing self government they trust that qualities should in due time [illegible] their endeavour to stimulate & to subordinate in view to the general weal of the municipal population of the Presidency.

R 1612/[illegible]

Note for the chief Secretary

It is suggested that the draft if approved might be circulated in print. It is long & the wrong in Mss. & 21/1/11

7D

ENCLOSURES.

CURRENT No. Annexure — a

STATEMENT WITH DITTO.

ORDER, &C. OF GOVERNMENT—A.

Copy: Statement &c.

LETTERS KEPT OUT OF FILE FOR DESPATCH IN ORIGINAL.
(not paged.)

Order
Letter
Collection 607

N.B.—
A = Print in full.
B = Not to be printed.
F = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly vo

Department.

ay sent to Press.

ned for signature.

atched in print.

[Despatch Abstract.]