M.R.O. 1—77,006—9-6-37.

(1) Number of pages 140

(2) Date of repair 29-4-41

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1135 Press / Mis.

Dated 9-8-1876.

Not to be folded or roughly handled

Municipal—Reports.

Read file of Municipal Reports for 1874-75.

No. 85. ORDER THEREON, 9th August 1876, No. 1435.

The papers here read give the history of the several Mofussil Municipalities during the year 1874-75, and the Governor in Council proceeds to notice the principal results arrived at in their administration. The list of the Municipalities themselves remained much the same as in previous years. During the year Caroor was added. This town in the Coimbatore District contains a population of 7,945 souls. It is on a line of railway, and is inhabited by many well-to-do people. An association had for some time prior to this year existed among the inhabitants themselves for raising voluntary taxes and for carrying out certain pressing sanitary improvements. This system of voluntary taxation however did not work satisfactorily, and the inhabitants applied for the introduction of the Towns Improvement Act, which was accordingly introduced from 1st November 1874. The establishment of the Caroor Municipality and the abolition of the Municipality of Palcondah noticed in the last year's report left the total number of towns administered under the Act the same as it was in 1873-74, *viz.*, forty-seven. In two cases the Municipal limits were slightly altered, those of Coimbatore being extended to include the village of Pullapolliem, and those of Ghooty being restricted so as to exclude the Railway station and premises. Of Municipal towns in 1874-75 only one town, Coonoor, had a population below 5,000; Bimlipatam, Cumbum, Ghooty, Anantapore, and Ootacamund had less than 10,000 inhabitants; Madras, Trichinopoly, Tanjore, Madura, Bellary, and Salem had populations exceeding 50,000.

2. The detailed balance-sheet of the Municipalities for 1874-75 will be found in the first statement appended to these Proceedings. The following abstract balance-sheet compares the years 1873-74 and 1874-75:—

RECEIPTS.

Current Taxes, &c.	1873-74.	1874-75.
	Rs.	Rs.
Rate on Houses and Lands	2,26,697	2,60,482
Tax on Arts, Profession, &c.	1,38,412	21,330
Tolls	3,34,544	3,17,015
Tax on Vehicles with springs and animals	60,374	61,476
Registration of Carts	22,868	24,187
License Fees	14,561	17,883
Fines...	10,839	10,857
	8,08,295	7,13,230

Arrear Taxes, &c.

	1873-74.	1874-75.		
	RS.	RS.		
Rate on Houses, &c.	18,449	28,457		
Tax on Arts, &c.	14,746	14,165		
Tolls	8,426	1,962		
Other items	2,278	2,395		
			43,899	46,979
Allotment by Government...			24,564	31,051
Miscellaneous Receipts			1,74,100	1,92,855
Recoveries			14,217	13,528
Contribution from Local Funds			55,367	66,740
			11,20,442	10,64,384
Opening Balance			2,32,580	1,74,655*
Total ...			13,53,022	12,39,039

EXPENDITURE.

	1873-74.		1874-75.	
	RS.	RS.	RS.	RS.
Public Works—				
Communications	2,63,202		1,72,111	
Repairs	1,36,173		1,29,161	
Other items	48,361		52,044	
		4,47,736		3,53,316
Education	.....	61,390		54,815
Sanitation and Medical Services—				
Hospitals and Dispensaries	1,28,192		1,52,803	
Vaccination	10,103		10,310	
Registration of Births and Deaths ...	10,140		10,115	
Conservancy	2,79,075		2,71,885	
		4,27,510		4,45,113
Miscellaneous—				
Lighting	58,933		58,577	
Markets	2,506		5,150	
Choultries and Rest-houses	15,390		16,735	
Other items	44,850		45,107	
		1,21,679		1,25,569
Management and Collections	.....	1,05,487		95,944
Advances	.....	10,205		8,611
Refunds other than of current taxes ...	.....	1,392		2,814
		11,75,399		10,86,182
Balance in hand	.....	1,77,623*		1,52,857
Total ...		13,53,022		12,39,039

* The opening balance shown for 1874-75 is less than the closing balance shown for 1873-74. The former figures are taken from more recent reports than the latter, amounts having been written off in the District accounts in the interim.

Proceedings of the Madras Government, Financial Department,
9th August 1876. *No.* 1435.

3. From this statement it appears that, excluding the opening balances, the revenue was less than that of the previous year by Rupees 56,058 only; a larger decrease might have been anticipated, inasmuch as there was a failure of Rupees 1,17,082 in the proceeds of the Tax on Arts and Professions, which was suspended in all the Municipalities, except Ghooty, Cochin, Mangalore, Negapatam, Tuticorin, and Vizagapatam, and eventually applied in the case of the remainder to the five highest classes only in the schedule. The revenue from House-tax was in advance of that for the previous year in most Municipalities, owing partly to revision of house valuations, and partly to the enhancement of the house-rate itself. Increase of house-rate was sanctioned for the following Municipalities:—

Adoni	6 to 7½ per cent.
Cocanada	5 to 7½ ,,
Palghaut	5 to 6 ,,
Salem	5 to 7½ ,,
Mayaveram	4 to 7½ ,,
Tuticorin	3⅛ to 6½ ,,
Combaconum	5 to 7½ ,,

and was intended in most cases to make up, at any rate in part, for the deficit caused by the suspension of the Profession-tax. This tax was at first absolutely suspended with a view to seeing whether other taxation could not be made to suffice for the wants of Municipalities. It soon however became apparent that this policy could not be continued. A partial revival of the tax as above pointed out was sanctioned for some Municipalities where special circumstances were brought to notice; in others an enhancement of the House-tax or the rates of tolls or the fee for the registration of carts was found necessary. Thus in Rajahmundry the tolls were raised from a half to three-fourth schedule rates; in Ootacamund and Salem the fee for the registration of carts was raised to the maximum; and in Mangalore the tolls were raised to the maximum rates. On the whole the revenue from taxation during the year fell short of that for the previous year by Rupees 91,985. The allotment by Government, which consists of half the Surplus Pound Fund realized within Municipal limits and a few contributions in aid of certain special works or institutions managed by Municipal Boards, showed an increase of Rupees 6,488. The contributions from Local Funds, which are in aid of Hospitals and Dispensaries that benefit alike the Municipal population and that of a large portion of the surrounding country, showed an increase amounting to Rupees 11,373. When to these is added a large increase of Rupees 18,755 under Miscellaneous receipts arising mainly from school-fees, choultries and bungalows, markets, sale of sweepings and poudrette, slaughter-houses, private scavengering, proceeds of land sold, avenues, grazing-rents, cart-stands, &c., the fact of the aggregate Municipal income not being so far reduced as might have been expected from the abolition of the Trades-tax is sufficiently explained. The Miscellaneous receipts include a loan of Rupees 12,500 granted to Negapatam by Government, and a sum of Rupees 2,495 borrowed by the Trichinopoly Municipality from the Hospital Funds. There were other loans under the Loan Act, and the Municipal income was supplemented in a few rare instances by special grants from Provincial Funds.

4. The total expenditure of the year was Rupees 10,86,182. The total credits being Rupees 12,39,039, this left a balance in hand of Rupees 1,52,857. In 1873-74 the total expenditure was Rupees 11,75,399 against total credits of Rupees 13,53,022, leaving thus a balance of Rupees 1,77,623 ; or, if later accounts be adopted, of Rupees 1,74,655. The opening balance again in 1873-74 was Rupees 2,32,580. This gradual diminution of the resources kept in hand as a reserve is a subject demanding the serious attention of Municipalities. From a statement which will be found further on it appears that the average percentage of closing balances to total credits of the year 1874-75 was 12 per cent. This average would be much lower but for certain large balances held over for special causes in several instances. A closing balance should be always large enough to tide over the early period of the ensuing year during which no collections are possible, and experience has proved that the amounts kept in hand though often numerically large are not as a rule sufficient to obviate financial difficulties. In Madura it is to be regretted that the balance, which was specially allowed to accumulate so as to be utilized in carrying out the drainage scheme, was reduced from Rupees 37,837 to Rupees 22,720.

5. Looking at the expenditure under Grant I it appears that new works executed during 1874-75 cost Rupees 1,72,111 only against Rupees 2,63,202 in 1873-74. The explanation for this large decrease is to be found in the fact that notwithstanding the increase in the rates of taxation above noticed it was still found necessary to enforce the most rigid economy in the various items of expenditure with a view to the loss of revenue arising from the abolition of the Profession-tax. It was found more expedient to cut down the provisions for new works, which are charges of an extraordinary character, than those for ordinary works. A part cause for the heavy reductions in the annual outlay on new works in some of the more important Municipalities was doubtless the decision arrived at by Government on the subject of the proceeds of toll-bars situated at the approaches to Municipal towns. These toll-bars had hitherto been placed exclusively within Municipal limits, and had been worked exclusively for the benefit of the Municipal Funds. Looking to the facts that on the one hand much of the traffic was through traffic, and should therefore be exempted from Municipal dues, and that on the other hand the Local Fund Boards who keep up the highways could fairly claim toll in the same locality from this through traffic, it was decided to make the tolls at the entrance to Municipalities joint tolls between these institutions and the Local Funds, and in dividing the proceeds to act broadly on the principle that toll on through traffic belonged to the latter. A consideration which contributed to this decision was that, whereas Local Fund toll-bars could by law be established at any point on the highways, it was obviously desirable for administrative reasons that they should be placed where the *employés* could be most efficiently controlled, which position could best be found in the sites already chosen for Municipal toll-bars. It is to be observed that where such amalgamated toll-bars have been placed outside the Municipal limits, and under the management of the Local Fund Boards, tolls under the Local Funds Act have been leviable each way, instead of as under the Towns Improvement Act one way only, on entering the town this however operates somewhat to the disadvantage of the town inhabi-

tants, and the arrrangement has been sanctioned in a few cases only. Tolls being a popular form of taxation among townspeople as bearing mainly on non-residents and so largely utilized by the Municipalities, to the exclusion in some cases of all other forms of taxation prescribed by the Towns Improvement Act, the decision just mentioned contributed materially to interfere with current resources and to restrict expenditure. The effects of the order were however less felt during the year under review than they will be hereafter, as the question of the exact proportion of the tolls to be credited to each local body had not been settled in all cases before the end of the year under review. Upwards of 25 per cent. of the whole Municipal income of the year accrued from tolls.

6. The expenditure on New Works exceeded Rupees 10,000 in four towns only. Numerous small roads and drains were constructed, and in a few Municipalities Civil Dispensaries and markets were newly erected or completed. The question of water supply received attention in Bellary, Coimbatore, Tuticorin, and Nellore. In the last-named Municipality, a considerable portion of the work already done was destroyed by the floods of October 1874. In Madura little was done towards carrying out the drainage and water-supply scheme already proposed ; the expenditure incurred during the year being confined to the arrangement of the preliminaries, *viz.*, the survey of the town, the taking of levels, and the preparation of an enlarged map. In Conjeveram the Commissioners went considerably beyond their income in the construction of roads not provided for in the Budget. The amount spent on Repairs was nearly equal to that expended on the same head in 1873-74 ; the variation under " Other items " of Public Works was also unimportant.

7. The total Educational Expenditure under Grant II amounted to Rupees 54,815 against Rupees 61,390 in the previous year. The decrease in this case was not due to actual reduction of expenditure, but to the resolution of Government to transfer to Provincial Funds all charges connected with Normal Schools and Deputy Inspectors of Schools and their establishments, a large share of the expenditure connected with which the Local and Municipal Funds had hitherto borne. The Municipalities were also relieved during the year of the charges connected with elementary girls' schools. These changes doubtless set free funds ; but owing to the low state of the finances no considerable extentions of educational operations took place during the year. According to returns submitted, the Municipalities supported fifty-one Municipal Schools, fifty Salary-grant Schools, and 435 Results-grant Schools, and there were altogether 19,413 boys and 2,625 girls in these schools. It has been calculated that there was a Municipal population of about 1,180,000, and a population of children of school-going age amounting to about 180,000. Thus about 12 per cent. of the children who should be under instruction were accounted for in the returns. These figures are exclusive of pupils attending institutions supported from Provincial Funds, and of pupils attending unaided schools. The following abstract statement shows the number of pupils attending those schools of all kinds within Municipal limits which furnish returns to the Educational Department.

Districts.	Municipalities.	Number of Pupils in each Municipality.
Ganjam	Berhampore	607
	Chicacole	598
Vizagapatam ...	Vizagapatam	1,255
	Vizianagram	733
	Bimlipatam	234
Godavery ...	Ellore	511
	Rajahmundry	610
	Cocanada	519
Kistna	Masulipatam	1,693
	Guntoor	681
Bellary	Bellary	1,405
	Adoni	203
	Anantapore	151
	Ghooty	65
Cuddapah ...	Cuddapah	572
Kurnool	Kurnool	754
	Cumbum	73
Nellore	Nellore	821
Chingleput ...	Conjeveram	1,086
South Arcot ...	Cuddalore	2,261
	Chiddambaram	404
North Arcot ...	Vellore	1,655
	Wallajah	316
Salem	Salem	1,339
Tanjore	Tanjore	2,090
	Negapatam	1,808
	Combaconum	2,000
	Mayaveram	428
	Mannargudi	494
Trichinopoly ...	Trichinopoly	2,183
	Srirungum	461
Coimbatore ...	Coimbatore	2,183
	Erode	253
Nilgiris	Ootacamund	180
	Coonoor	259
Madura	Madura	2,262
	Dindigul	807
Tinnevelly ...	Tinnevelly	724
	Palamcottah	1,088
	Tuticorin	474
Malabar	Calicut	1,485
	Cannanore	1,145
	Palghaut	1,115
	Tellicherry	1,159
	Cochin	221
South Canara ...	Mangalore	1,720
	Total ...	43,085

It is highly desirable that the Government should be kept informed of the extent to which the increasing demands of education are met from the resources available in Municipalities. One important factor in this case will be the extent to which schools applying for grants under the Results-grant system are refused examination or refused grants on account of want of funds; Presidents are requested to state in future in their reports whether any schools have during the year applied and been refused, and if so to what extent. Little more than 4 per cent. of the Municipal income was allotted to this important object during the year under review.

Proceedings of the Madras Government, Financial Department,
9th August 1876. *No.* 1435.

8. Under Grant III the expenditure on Hospitals and Dispensaries again showed an increase, being Rupees 1,52,803 this year against Rupees 1,28,192 in 1873-74, and Rupees 1,13,722 in 1872-73. This probably indicates increased confidence in the European system of treatment. The expenditure in Bimlipatam on account of the hospital was much in excess of that of the previous year owing to the hospital having been transferred to the actual management of the Municipality. The absence of any expenditure under Hospitals in Vizianagram is due to the munificence of His Highness the Maharajah, who himself maintains a hospital at the station. The following statement shows the attendance at a few of the most popular Municipal Dispensaries:—

	Population.	Admissions.	
		In-patients.	Out-patients.
Conjeveram	37,327	280	14,388
Madura	51,987	322	31,481
Nellore	29,922	353	10,564
Cuddalore	40,290	432	16,563
Mannargudi	17,703	286	9,399
Srirungum	11,271	175	11,525

Municipal Vaccination charges amounted to Rupees 10,310, showing a small decrease of Rupees 207 compared with the amount spent on the same object in 1873-74. Cuddalore, Cannanore, and Conjeveram showed considerable advance over the previous year. Particulars for these three towns are given in the following statement:—

	Amount spent.	Number of successful Cases Vaccinated.	Cost of each Case.
			R. A. P.
Cuddalore	Rs. 680	812	0 13 4
Cannanore	425	1,947	0 3 6
Conjeveram	225	695	0 5 2

In Cuddalore the results system of payment was adopted and 4 Annas for each successful case was paid in addition to 2-Anna batta to those submitting to the operation. The charge is doubtless high and the results disproportionately low, but the Government understand that the Commissioners are adopting measures to bring the expenditure within more reasonable limits. Considerable difficulty appears still to exist in some districts, especially in the north, where inoculation has long been popular in getting the people to submit to vaccination. In Coimbatore the President reports very satisfactory results. Bellary shows no improvement,

1,391 operations being reported against 1,500 in 1873-74, with much the same expenditure as in the latter year. The registration of births and deaths cost Rupees 10,115, or nearly the same as in 1873-74. The returns, especially those relating to births, are yet far from trustworthy, but efforts are being made to secure as much accuracy as possible. The penal provisions of the Act on this subject have not been enforced to any great extent. Conservancy received as usual a large share of attention, a sum of Rupees 2,71,885 of the income being spent on this object. The sum just mentioned is exclusive of the amount spent under Public Works on useful sanitary works, such as drains, latrines, markets, water-supply schemes, &c. The towns in which the expenditure on conservancy exceeded Rupees 10,000 are shown in the following abstract, from which it will be seen that Madura took the lead, as it did in the previous year:—

Municipalities.	Population.	Expenditure on Conservancy.	Incidence per head of Population.
		Rs.	R. A. P.
Bellary	51,766	19,778	0 6 1
Madura	51,987	27,157	0 8 4
Vellore	38,022	10,825	0 4 6
Salem	50,012	13,096	0 4 2
Negapatam	48,525	13,352	0 4 5
Tanjore	52,175	10,221	0 3 2
Trichinopoly	76,530	14,110	0 2 10

9. The variations under Grant IV are not important. Lighting, which is one of the most popular objects of Municipal outlay, did not suffer much this year from the curtailed expenditure. The sum of Rupees 58,577 spent on it was nearly equal to the outlay of the previous year. Bimlipatam was the only Municipality in which lighting was newly introduced. In many places kerosene was made to take the place of ordinary oil. The increase in the expenditure on markets from Rupees 2,506 to Rupees 5,150 indicates their growing importance. The sum shown as expended for this purpose under Grant IV is however exclusive of the outlay on buildings.

10. Under Grant V, the cost of management and collection again showed a decrease, falling from Rupees 1,05,487 to Rupees 95,944, the latter being 7·7 per cent. of the Municipal income, excepting Chellumbrum, where a large defalcation was committed. The managing agency in all Municipalities was generally efficient.

11. The following table shows the approximate percentage proportion between the income of the Municipalities and their outlay under each of the grants given in the Budget Forms. Advances and refunds, and closing balances,

Proceedings of the Madras Government, Financial Department,
9th August 1876. *No.* 1435.

are included in the statement. The percentages have been calculated on the total credits of the year including opening balances:—

Districts.	Municipalities.	Outlay on Grant I—New Works and Repairs.	Outlay on Grant II—Education.	Outlay on Grant III—Sanitation.	Outlay on Grant IV—Lighting, Markets, and Miscellaneous Public Improvement.	Outlay on Grant V—Executive.	Advances and Refunds.	Closing Balance.
Bellary	Adoni	18	5	28	4	7	...	38
	Anantapore	11	11	55	9	14	...	...
	Bellary	36	3	40	10	8	...	3
	Ghooty	14	13	39	10	10	...	14
Chingleput ...	Conjeveram	38	3	45	11	7	...	4
Coimbatore ...	Caroor	17	...	31	3	15	13	21
	Coimbatore	29	3	38	12	8	9	1
	Erode	34	2	45	11	6	...	2
Cuddapah... ...	Cuddapah	30	6	47	9	8	1	1
Ganjam	Berhampore	18	7	35	8	12	5	15
	Chicacole	25	4	36	3	16	...	16
Godavery... ...	Cocanada	39	3	34	9	12	...	3
	Ellore	50	2	24	2	8	...	14
	Rajahmundry	16	2	44	7	6	1	24
Kistna	Guntoor	20	5	45	7	6	...	17
	Masulipatam	28	8	39	13	9	...	3
Kurnool	Cumbum	9	12	35	2	14	...	28
	Kurnool	15	1	42	20	7	...	15
Madura	Dindigul	17	6	23	11	9	1	33
	Madura	24	2	37	9	3	2	23
Malabar	Calicut	23	4	44	7	8	1	13
	Cannanore	24	5	44	10	14	1	2
	Cochin	17	19	42	7	10	...	5
	Palghaut	43	9	22	6	6	...	14
	Tellicherry	41	4	41	1	12	..	1
Nilgiris	Coonoor	21	1	33	16	12	4	13
	Ootacamund	41	3	22	26	7	1	...
Nellore	Nellore	33	9	36	7	5	...	10
North Arcot ...	Vellore	34	2	25	17	5	...	17
	Wallajahpett	25	7	25	12	13	...	18
Salem	Salem	22	10	47	6	7	1	7
South Arcot ...	Cuddalore	19	5	43	8	9	...	16
	Chellumbrum	21	1	46	3	17	...	12
South Canara ...	Mangalore	29	5	35	8	9	1	13
Tanjore	Combaconum	31	6	36	7	5	...	15
	Mayaveram	29	10	31	10	6	1	13
	Mannargudi	22	5	37	14	6	1	15
	Negapatam	24	2	29	8	6	...	31
	Tanjore	36	5	27	15	7	...	10
Tinnevelly ...	Palamcottah	17	3	52	16	8	...	4
	Tinnevelly	27	4	36	12	20	...	1
	Tuticorin	46	1	33	10	6	1	3
Trichinopoly ...	Srirungum	30	2	44	7	8	...	9
	Trichinopoly	37	3	27	16	6	2	9
Vizagapatam ...	Bimlipatam	24	3	49	8	8	...	8
	Vizagapatam	16	1	41	3	14	...	25
	Vizianagram	30	5	41	4	19	...	1
		29	4	36	10	8	1	12

It is to be observed that the outlay on Grant II, Education, does not include the sums spent on Educational Buildings under Grant I. If these are added, the average percentage of Educational Expenditure becomes rather higher, as will be seen from the following statement:—

Bellary	Adoni	6
	Anantapore	12
	Bellary	3
	Ghooty	13
Chingleput ...	Conjeveram	3
Coimbatore ...	Caroor	...
	Coimbatore	3
	Erode	2
Cuddapah ...	Cuddapah	6
Ganjam	Berhampore	9
	Chicacole	4
Godavery ...	Cocanada	3
	Ellore	2
	Rajahmundry	2
Kistna	Guntoor	5
	Masulipatam	8
Kurnool	Cumbum	12
	Kurnool	1
Madura	Dindigul	6
	Madura	2
Malabar	Calicut	4
	Cannanore	5
	Cochin	19
	Palghaut	9
	Tellicherry	4
Nilgiris	Coonoor	1
	Ootacamund	5
Nellore	Nellore	9
North Arcot ...	Vellore	2
	Wallajahpet	7
Salem	Salem	10
South Arcot ...	Chellumbrum	1
	Cuddalore	5
South Canara...	Mangalore	5
Tanjore	Combaconum	6
	Mannargudi	5
	Mayaveram	10
	Negapatam	2
	Tanjore	5
Tinnevelly ...	Palamcottah	3
	Tinnevelly	4
	Tuticorin	1
Trichinopoly ...	Srirungum	2
	Trichinopoly	3
Vizagapatam ...	Bimlipatam	3
	Vizagapatam	1
	Vizianagram	5
		5

12. The second tabular statement appended to these Proceedings gives the details of incidence of taxation in each Municipality. The incidence statements submitted in accordance with G.O., dated 12th June 1873, No. 822, Financial, from each Municipality have not been found sufficiently correct, and it has been necessary to prepare the table given with these Proceedings entirely anew. Presidents are reminded that the incidences are to be calculated on the actual collections of the year and not on the demand, and that collections within the year on account of arrears are to be included. They should also in future add a seventh heading of "License Fees" and fill it in for each column except 5 and 8. In supersession of the foot-note appended to the form given in G.O., dated 12th June 1873, Presidents are directed to fill in column 7 for tolls, and to omit them in columns 5 and 8 only. In the case of tolls the fact is not overlooked that the sums entered as received by Municipalities are in reality the dums received jointly for Municipalities and Local Funds at those particular slaces; but for the present, and until the adjustments between the two bodies are completely effected throughout the country, this inaccuracy must stand. Another cause of slight inaccuracy will necessarily occur in the case of tolls which

Proceedings of the Madras Government, Financial Department,
9th August 1876. *No.* 1435.

are farmed out; in these instances the cost of collection or profits of the farmer should properly speaking be included in ascertaining a true incidence. Columns 6 and 7 of the incidence statement should be totalled; columns 5 and 8 cannot properly be totalled, both on account of the omission of tolls and license fees, and because it will not unfrequently happen that persons included under one form of tax will also at the same time fall under another. The population entered in column 2 should always be given according to Imperial Census figures.

13. The following abstract statement gives some abridged information regarding population and incidences; the total income of each Municipality, including opening balances, is also added. The incidence of taxation is given under two columns, one showing the results when tolls are included, the other showing the results when they are excluded :—

Municipalities.	Census Population.	Income including Opening Balance.	Incidence of Taxation excluding Tolls.	Incidence of Taxation including Tolls.
			R. A. P.	R. A. P.
Adoni	22,723	23,684	0 5 11	0 8 0
Anantapore	4,918	7,298	0 5 7	1 2 7
Bellary	51,766	63,392	0 9 1	0 14 11
Berhampore	21,670	17,867	0 4 5	0 9 7
Bimlipatam	8,744	13,857	0 2 10	1 1 0
Calicut	47,962	36,331	0 5 8	0 7 0
Cannanore	9,259	19,018	1 0 4	1 5 0
Caroor	7,945	3,639	0 3 1	0 7 2
Chellumbrum	15,519	7,440	0 6 2	0 6 2
Chicacole...	15,587	14,160	0 2 1	0 8 0
Cocanada	17,839	24,271	0 9 11	0 14 5
Cochin	13,840	16,431	0 8 4	0 8 4
Coimbatore	35,310	37,200	0 5 5	0 9 2
Combaconum	44,444	38,956	0 5 8	0 11 2
Conjeveram	37,327	25,234	0 4 7	0 6 5
Coonoor	3,058	10,904	1 1 5	1 1 5
Cuddalore	40,290	34,316	0 4 6	0 9 2
Cuddapah	16,275	23,230	0 6 9	0 14 9
Cumbum	7,295	7,145	0 4 1	0 7 2
Dindigul	12,865	13,902	0 3 6	0 11 0
Ellore	25,487	18,383	0 3 1	0 6 1
Erode	7,817	8,916	0 7 2	0 10 1
Ghooty	6,730	7,359	0 4 8	0 10 8
Guntoor	18,033	25,726	0 5 0	0 11 5
Kurnool	25,579	23,491	0 5 2	0 8 11
Madura	51,987	98,344	0 4 6	0 12 1
Mannargudi	17,703	19,659	0 3 6	0 10 10
Mangalore	29,712	22,421	0 7 7	0 8 6
Masulipatam	36,188	22,076	0 5 2	0 8 6
Mayaveram	21,165	18,723	0 5 8	0 10 5
Negapatam	48,525	56,893	0 7 4	0 11 1
Nellore	29,922	35,897	0 6 3	0 8 11
Ootacamund	9,982	34,384	1 10 8	1 10 8
Palamcottah	17,945	21,065	0 4 5	0 11 0
Palghaut...	30,752	27,707	0 2 8	0 8 10
Rajahmundry	19,738	19,310	0 5 8	0 7 6
Salem	50,012	42,953	0 6 7	0 9 7
Srirungum	11,271	17,010	0 11 11	0 11 11
Tanjore	52,175	45,706	0 4 11	0 9 10
Tellicherry	20,504	15,131	0 5 8	0 8 2
Tinnevelly	21,044	16,663	0 3 2	0 9 1
Trichinopoly	76,530	76,906	0 5 7	0 8 7
Tuticorin	10,565	21,459	0 14 1	1 12 4
Vellore	38,022	59,637	0 4 3	0 10 8
Vizagapatam	32,191	22,817	0 4 7	0 9 0
Vizianagram	20,169	10,909	0 2 10	0 8 5
Wallajahpett	12,103	11,219	0 4 9	0 11 9

It will be seen by a comparison of this statement with the statement given in paragraph 2 of G.O., dated 12th April 1875, No. 824, that the incidence of taxation *including tolls* was lightened between 1873-74 and 1874-75. This might have been expected, owing to the very general abolition of the Trades-tax. There were however some exceptions, as will be seen from the following list :—

	Incidence including Tolls.					
	1873-74.			1874-75.		
	Rs.	A.	P.	Rs.	A.	P.
Anantapore	1	2	5	1	2	7
Erode	0	9	8	0	10	1
Berhampore	0	8	5	0	9	7
Chicacole	0	7	10	0	8	0
Dindigul	0	10	8	0	11	0
Chellumbrum	0	2	11	0	6	2
Cuddalore	0	8	6	0	9	2
Combaconum	0	10	4	0	11	2
Tuticorin	1	6	1	1	12	4

The Trades-tax was not in force in 1873-74 in any of these except Berhampore and Tuticorin; and in all of them, except Combaconum and Tuticorin, the increase was due rather to expansion of revenue than to increased taxation. The small town of Anantapore raised a slightly increased revenue under House-tax and Tolls. In the case of Erode, Berhampore, Chicacole, Dindigul, and Cuddalore, the increased incidence was due either to the increase in the current revenue arising from a more correct revaluation of houses, or to a casual increase under Tolls, or to a larger proportion of arrears having been collected during the year. In Chellumbrum the Municipality had only been in existence during the latter half of 1873 74. In Combaconum the increase in the incidence was slight, being due to the change in the house-rate from 5 to 7½ per cent. In Tuticorin the increase in the incidence of taxation was apparently heavier than in any other Municipality; the increase was owing to the house-rate having been raised from 3⅛ to 6¼ per cent., and the Profession-tax having been partially retained as well. The incidence here including tolls was the highest, not excepting even the hill station of Ootacamund, which has always necessarily showed a high figure. The fall in the incidence of taxation at Ootacamund was due to the abolition of the Profession-tax.

14. The dates of the receipt by Government of the various Municipal reports for 1874-75 are given in the following list. All these reports were due by the 1st June 1875, but the only reports that were received within that time were those for Caroor, Coimbatore, Erode, Rajahmundry, Bimlipatam, Vizagapatam, and Vizianagram. The most unpunctual reports were those from Ellore, Guntoor, Calicut, Cannanore, Palghaut, Tellicherry, Coonoor, Ootacamund, and Srirungum; these were received after a delay of more than six months.

A list showing the dates on which the reports on the woking of Municipalities for 1874-75, reached the Government Office.

Proceedings of the Madras Government, Financial Department,
9th August 1876. *No.* 1435.

Districts.	Municipalities.	Date of Receipt.
Bellary	Adoni	3rd August 1875.
	Anantapore	9th do. do.
	Bellary	12th July do.
	Ghooty	13th do. do.
Chingleput	Conjeveram	12th August 1875.
Coimbatore	Caroor	27th April do.
	Coimbatore	1st May do.
	Erode	26th April do.
Cuddapah	Cuddapah	12th November 1875.
Ganjam	Berhampore	25th October do.
	Chicacole	31st July do.
Godavery	Cocanada	11th February 1876.
	Ellore	18th May 1875.
	Rajahmundry	28th February 1876.
Kistna	Guntoor	25th November 1875.
	Masulipatam	12th October do.
Kurnool	Cumbum	17th August do.
	Kurnool	2nd September do.
Madura	Dindigul	30th July do.
	Madura	25th January 1876.
Malabar	Calicut	20th do. do.
	Cannanore	16th December 1875.
	Cochin	20th January 1876.
	Palghaut	5th February do.
	Tellicherry	11th February do.
Nilgiris	Coonoor	21st January do.
	Ootacamund	18th December 1875.
Nellore	Nellore	16th November do.
North Arcot	Vellore	16th do. do.
	Wallajapett	7th October do.
Salem	Salem	4th November do.
South Arcot	Cuddalore	11th December do.
	Chellumbrum	27th do. do.
South Canara	Mangalore	1st November do.
Tanjore	Combaconum	20th October do.
	Mayaveram	1st September do.
	Mannargudi	14th August do.
	Negapatam	13th do. do.
	Tanjore	11th Sept. do.
Tinnevelly	Palamcottah	28th February 1876.
	Tinnevelly	25th October 1875.
	Tuticorin	28th May do.
Trichinopoly	Srirungum	
	Trichinopoly	
Vizagapatam	Bimlipatam	
	Vizigapatam	
	Vizianagram	

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To all Presidents of Municipal Commissions.
,, ,, of Local Fund Boards.
,, the Revenue Department.
,, Public Works Department.
,, Board of Revenue.
,, Surgeon-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
Exd. J. Wright.

Proceedings of the Madras Government, Financial Department,
9th August 1876. *No.* 1435.

STATEMENT showing the

Districts.	Municipalities.	CURRENT TAXES.					
		Rate on Houses, &c.	Tax on Arts, &c.	Tax on Vehicles.	Registration of Carts.	Tolls.	License Fees.
1	2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.
Bellary	Adoni	6,177	.....	1,364	527	2,950	317
	Anantapore	863	.....	503	190	4,000	53
	Bellary	20,039	.....	6,655	979	17,400	125
	Ghooty	891	375	468	212	2,530	.....
Chingleput	Conjeveram	7,315	.....	867	541	4,183	666
Coimbatore	Caroor	1,045	.....	191	263	2,040	21
	Coimbatore	8,955	.....	1,334	1,273	8,210	286
	Erode	2,019	.....	518	492	1,430	1
Cuddapah	Cuddapah	5,310	.....	726	456	8,167	8
Ganjam	Berhampore	2,416	.....	787	534	6,950	102
	Chicacole	1,214	.....	550	267	5,731	.....
Godavery	Cocanada	8,266	.....	889	174	5,000	1,205
	Ellore	3,006	.....	487	708	4,800	54
	Rajahmundry	4,397	.....	494	135	2,275	450
Kistna	Guntoor	2,727	.....	981	914	7,225	469
	Masulipatam	4,873	.....	1,103	636	7,500	1,477
Kurnool	Cumbum	1,088	.....	343	278	1,415	22
	Kurnool	4,889	.....	1,824	367	5,947	281
Madura	Dindigul	1,310	.....	692	463	6,020	76
	Madura	10,035	.....	2,202	951	24,550	623
Malabar	Calicut	12,028	.....	1,220	367	4,034	521
	Cannanore	3,729	.....	1,664	292	2,655	181
	Cochin	4,673	1,835	167	86	.....	220
	Palghaut	3,821	.....	.....	.....	11,910	126
	Tellicherry	6,274	.....	681	63	3,235	50
Nilgiri Hills ...	Coonoor	2,088	.....	565	56	.....	29
	Ootacamund	10,314	.....	2,998	430	.....	1,860
Nellore...	Nellore	7,650	.....	1,872	1,662	5,020	433
North Arcot ...	Vellore	5,073	.....	1,905	990	15,300	70
	Wallajahpett	1,721	.....	352	624	6,330	35
Salem	Salem	12,628	.....	1,603	1,873	9,250	351
South Arcot ...	Chellumbrum	5,125	.....	457	238	.....	124
	Cuddalore	5,075	.....	3,249	1,111	11,554	343
South Canara ...	Mangalore	6,530	5,050	1,142	311	1,780	451
Tanjore	Combaconum	12,852	.....	1,521	.....	15,200	1,211
	Mannargudi	1,965	.....	732	.....	8,144	236
	Mayaveram	4,955	.....	604	500	6,270	516
	Negapatam	9,839	7,520	1,444	1,288	11,268	1,[illegible]

STATEMENT showing the Expenditure of the Municipalities for the Year 1

Districts.	Municipalities.	Grant I.				Grant II.	Grant III.				
		New Works.	Repairs.	Other Items.	Total.	Education.	Hospitals and Dispensaries.	Vaccination.	Registration of Births and Deaths.	Conservancy.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bellary	Adoni	828	3,242	106	4,176	1,190	1,937	150	119	4,449	6,655
	Anantapore	356	421	28	805	787	1,747	120	120	1,994	3,981
	Bellary	10,704	8,915	3,234	22,853	1,643	4,999	622	431	19,778	25,830
	Ghooty	.....	1,052	.....	1,052	984	217	82	...	2,554	2,853
Coimbatore ...	Caroor	126	501	.....	627	.....	456	20	28	609	1,113
	Coimbatore	3,538	6,317	794	10,649	1,048	5,113	180	240	8,461	13,994
	Erode	1,206	1,700	87	2,993	218	1,490	50	82	2,391	4,013
Cuddapah	Cuddapah	4,082	2,458	502	7,042	1,503	6,278	129	70	4,455	10,932
Ganjam	Berhampore	1,446	962	1,118	3,526	791	3,922	183	...	3,803	6,199
	Chicacole	5,821	2,309	1,333	9,463	340	1,502	125	75	2,672	4,374
Godavery ...	Cocanada	7,483	1,387	303	9,173	407	2,382	137	...	6,069	8,588
	Ellore	1,477	1,571	90	3,138	1,358	4,841	232	181	6,350	11,604
	Rajahmundry	851	3,510	756	5,117	1,667	3,656	238	171	4,532	8,597
Kistna	Guntoor	3,186	1,460	1,575	6,221	862	1,186	128	72	1,097	2,483
	Masulipatam	214	449	.....	663	313	3,258	188	359	5,918	9,723
Kurnool	Cumbum	2,434	1,168	.....	3,602	899	5,534	225	168	5,487	11,414
	Kurnool	8,741	460	316	9,517	897	613	152	120	2,346	3,231
Chingleput	Conjeveram	1,617	781	.....	2,398	1,858	8,508	491	442	27,157	36,598
Madura	Dindigul	16,182	3,390	4,474	24,046	1,499	8,962	143	750	6,286	16,141
	Madura	461	7,172	714	8,347	978	530	425	150	7,197	8,302
Malabar	Calicut	3,378	1,257	5	4,440	3,139	4,593	175	120	1,959	6,847
	Cannanore	101	2,651	.....	2,752	2,453	2,930	132	420	2,498	5,980
	Cochin	350	4,635	7,023	12,008	560	3,057	313	324	2,522	6,216
	Palgaut	1,410	3,757	1,084	6,251	128	400	180	60	2,929	3,569
	Tellicherry	.....	2,255	32	2,287	1,060	500	201	144	6,861	7,706
Nilgiri Hills ...	Coonoor	8,380	3,037	2,628	14,047	3,277	7,348	161	240	5,073	12,822
	Ootacamund	6,942	5,006	.....	11,948	1,507	3,233	261	377	10,825	14,696
Nellore	Nellore	10,299	3,035	7,007	20,341	809	250	117	195	2,219	2,781
North Arcot ...	Vellore	1,060	1,431	325	2,816	4,132	6,273	454	365	13,096	20,188
	Wallajahpett	5,736	2,933	949	9,618	25	193	78	130	2,986	3,387
Salem	Salem	199	1,214	166	1,579	1,798	6,767	680	666	6,715	14,828
South Arcot ...	Chellumbrum	2,399	3,545	442	6,382	1,108	2,549	134	144	5,018	7,845
	Cuddalore	2,309	3,445	652	6,406	2,105	5,022	224	150	8,717	14,113
South Canara ...	Mangalore	4,871	5,698	1,375	11,944	982	5,892	120	120	1,236	7,368
Tanjore	Combaconum	1,515	1,894	939	4,348	1,946	1,172	180	15	4,367	5,734
	Mannargudi	2,223	1,612	1,526	5,361	1,319	2,592	192	444	13,352	16,580
	Mayaveram	3,565	6,919	2,964	13,448	2,535	1,185	286	448	10,221	12,140
	Negapatam	9,558	5,367	1,577	16,502	613	7,498	177	192	2,934	10,801
	Tanjore	2,009	1,434	198	3,641	646	2,231	239	180	3,330	5,980
Tinnevelly ...	Palamcottah	2,159	1,466	937	4,562	244	3,219	193	240	3,449	7,101
	Tinnevelly	7,286	1,671	794	9,751	300	4,417	200	102	2,743	7,462
	Tuticorin	3,823	1,114	134	5,071	1,877	5,247	718	384	14,110	20,459
Trichinopoly ...	Srirungum	15,874	7,275	5,461	28,610	398	3,774	170	90	2,746	6,780
	Trichinopoly	2,340	990	.....	3,330	263	704	276	423	8,041	9,444
Vizagapatam ...	Bimlipatam	854	2,770	75	3,699	588	.....	163	270	4,022	4,455
	Vizagapatam	1,505	1,813	3	3,321						
	Vizianagram										
	Total ...	1,72,111	1,29,161	52,044	3,53,316	54,815	1,52,803	10,310	10,115	2,71,885	4,45,113

74-75.

Grant IV.					Grant V.				
Lighting.	Markets.	Choultries (Rest-houses).	Other Miscellaneous Expenditure.	Total.	Supervision.	Advances.	Refunds.	Balance.	Grand Total.
13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
684	...	...	192	876	1,747	24	...	9,016	23,684
539	...	34	94	667	1,038	...	11	9	7,298
3,039	116	209	2,731	6,095	4,868	...	10	2,093	63,392
556	...	...	129	685	755	...	1	1,029	7,359
76	...	14	...	90	533	500	...	776	3,639
1,587	763	1,294	818	4,462	2,924	2,010	1,395	718	37,200
772	...	120	140	1,002	563	...	...	127	8,916
577	...	93	1,377	2,047	1,911	218	11	[-]434	23,230
1,154	71	...	192	1,417	2,218	1,000	...	2,591	17,867
.....	...	238	117	355	2,291	...	...	2,371	14,160
1,147	...	132	998	2,277	2,964	...	...	623	24,271
100	...	218	85	403	1,408	...	...	2,685	18,383
1,129	...	185	9	1,323	1,204	108	...	4,542	19,310
952	128	...	621	1,701	1,685	26	47	4,188	25,726
1,138	...	...	1,794	2,932	2,028	30	70	531	22,076
175	...	...	...	175	1,002	...	...	1,960	7,145
281	...	105	4,379	4,765	1,643	...	...	3,445	23,491
2,582	...	...	99	2,681	1,848	10	...	[-]1,135	25,234
1,239	196	57	90	1,582	1,201	41	28	4,524	13,902
5,044	162	3,048	350	8,604	2,799	1,718	1	22,720	98,344
1,262	...	112	1,241	2,615	2,769	433	37	4,490	36,331
1,117	...	175	615	1,907	2,642	...	189	360	19,018
749	...	201	155	1,105	1,707	...	55	826	16,431
692	...	121	683	1,496	1,739	60	...	3,971	27,707
.....	...	101	117	218	1,807	...	2	77	15,131
705	331	...	673	1,709	1,371	85	305	1,450	10,904
2,455	...	32	6,537	9,024	2,237	30	150	130	34,384
317	...	2,134	203	2,654	1,618	....	...	3,578	35,897
3,842	407	5,228	718	10,195	2,728	...	63	10,107	59,637
664	48	...	643	1,355	1,421	16	...	2,021	11,219
655	300	762	789	2,506	2,846	537	25	3,101	42,953
.....	59	...	30	189	1,300	...	33	927	7,440
1,419	...	894	357	2,670	3,166	...	...	5,472	34,316
388	525	108	748	1,769	2,005	297	24	2,967	22,421
1,800	...	133	858	2,791	2,080	...	...	5,923	38,956
1,259	...	...	1,448	2,707	1,236	...	130	2,888	19,659
997	...	79	833	1,909	1,156	134	...	2,483	18,723
4,117	...	...	293	4,410	3,330	...	...	17,806	56,893
2,211	231	218	4,000	6,660	3,299	...	...	4,570	45,706
1,359	246	134	1,673	3,412	1,714	...	...	884	21,065
1,358	...	102	617	2,078	3,274	...	...	123	16,663
863	...	202	1,051	2,116	1,306	197	12	732	21,459
663	...	...	477	1,140	1,427	...	...	1,610	17,010
4,920	1,467	252	5,923	12,562	4,932	1,137	215	7,114	76,906
1,037	...	...	72	1,109	1,096	...	...	1,144	13,857
527	...	...	168	695	3,061	...	...	5,655	22,817
429	...	...	...	429	2,047	...	...	69	10,909
58,577	5,150	16,735	45,107	1,25,569	95,944	8,611	2,814	1,52,857	12,39,039

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75.

District or Place in which levied.	Population of Place.	Class from and Property upon which levied.	Incidence of Tax		Amount of Tax.	Number of Taxpayers.	Act or Order under which, and Date from which levied, and Remarks.
		Description and Object of Tax.	Per Head of Population.	Per Head of Taxpayer.			
1	2	3	4		5	6	9
			Rs. A. P.	Rs. A. P.	Rs.		
Adoni	22,723	1. Rate on Houses, Buildings, and Lands, at 7½ per cent. of the former, and 6¼ per cent. of the latter.	0 4 4	1 6 0	6,216	4,517	All the taxes are levied under Act III of 1871, Madras.
		2. Tax on Arts, Professions, Trades, and Callings at the rates mentioned in Schedule B of Act III of 1871, which vary from R. 1 to Rs. 100.	... ...	1 4 0	23	18	The amount represents the arrears of 1873-74; the tax was abolished from the commencement of 1874-75.
		3. Tolls on Carriages, Carts, and Animals entering the Municipal limits and not licensed or registered by the Commissioners at rates varying from 1 Anna to 1 Rupee, as prescribed in Schedule D annexed to the Act.	0 2 1	... ...	2,950	...	
		Carriages, carts laden or not laden, horses laden or ridden, ponies laden or ridden, asses laden or ridden, elephants and camel entering the Municipal limits; vehicles paying tax within the Municipality are exempted					

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75—(*Continued*).

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which levied, and Remarks.
						Per Head of Population.	Per Head of Taxpayer.	
1	2	3	4	5	6	7	8	9
Adoni—(*Continued*).		4. Tax on Carriages, Horses, and other Animals at rates varying from 4 Annas to 12 Rs. half-yearly, as specified in Schedule C of the Act.	Vehicles with springs, horses, ponies, elephants, camels, bullocks, buffalows, asses, and dogs kept within the town.	721	Rs. 1,364	Rs. A. P. 0 1 0	Rs. A. P.	
		5. Fees for the Registration of Carts and other wheeled vehicles without springs not exceeding 2 Rs. half-yearly.	Wheeled vehicles without springs.	260	527	0 0 4	... ...	
		6. Fees on licenses for slaughter-houses and those for establishing offensive or dangerous trades or continuing those already existing.	Slaughter-houses and offensive or dangerous trades.	...	317	0 0 3	... ...	
			Total ...	...	11,397	0 8 0	... ...	
Anantapore...	4,918	1. Rate on Houses, &c., at 5 per cent., open sites at 1 Rupee for every eighty square yards.	Same as for Adoni ...	1,021	971	0 3 2	0 15 3	
		2. Tolls at half Schedule rates ...	Do. ...	...	4,000	0 13 0	... ...	
		3. Tax on Carriages, &c.	Do. ...	231	503	0 1 8	... ...	
		4. Fees for Registration of Carts.	Do. ...	190	190	0 0 7	... ...	
		5. License Fees	Do. ...	...	53	0 0 2	... ...	
			Total ...	...	5,717	1 2 7	... ...	
Bellary ...	51,766	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	4,767	20,041	0 6 4	4 3 3	
		2. Tax on Professions, &c.	Do. ...	...	292	0 0 1	... ...	Arrears of 1873-74. This tax was not levied in 1874-75.
		3. Tolls at half Schedule rates ...	Do. ...	...	19,108	0 5 10	... ...	
		4. Tax on Carriages, Horses, &c.	Do. ...	1,379	6,655	0 2 1	... ...	
		5. Fees for Registration of Carts.	Do. ...	840	979	0 0 3	... ...	
		6. License Fees, &c.	Do. ...	...	1,321	0 0 4	... ...	
			Total ...	...	48,396	0 14 11	... ...	
Berhampore..	21,670	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	3,060	4,017	0 3 0	1 5 0	
		2. Tax on Professions, &c.	Do. ...	357	579	0 0 5	1 9 11	Arrears of 1873-74. This tax was not levied in 1874-75.
		3. Tolls at half Schedule rates ...	Do. ...	...	6,980	0 5 2	... ...	
		4. Tax on Carriages, &c.	Do. ...	405	787	0 0 7	... ...	
		5. Fees for Registration of Carts..	Do. ...	335	534	0 0 5	... ...	
		6. License Fees	Do. ...	...	102	... ...	... ...	
			Total ...	...	12,999	0 9 7	... ...	
Bimlipatam...	8,744	1. Rate on Houses, &c., at 3 per cent.	Same as for Adoni ...	415	1,100	0 2 0	2 10 5	
		2. Tolls at half Schedule rates ...	Do. ...	...	7,750	0 14 2	... ...	
		3. Tax on Carriages, &c.	Do. ...	23	274	0 0 6	... ...	
		4. Fees for Registration of Carts.	Do. ...	85	183	0 0 4	... ...	
			Total ...	...	9,307	1 1 0	... ...	

Proceedings of the Madras Government, Financial Department, 9th August 1876. No. 1435.

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75—(*Continued*).

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which levied, and Remarks.
						Per Head of Population.	Per Head of Taxpayer.	
1	2	3	4	5	6	7	8	9
					RS.	RS. A. P.	RS. A. P.	
Calicut ...	47,962	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	5,914	13,454	0 4 6	2 4 5	
		2. Tax on Professions, &c.	Do. ...	...	1,318	0 0 5	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	4,034	0 1 4	... ...	
		4. Tax on Carriages, &c.	Do. ...	350	1,220	0 0 5	... ...	
		5. Fees for Registration of Carts.	Do. ...	184	367	0 0 2	... ...	
		6. License Fees	Do. ...	...	521	0 0 2	... ...	
			Total ...	...	20,914	0 7 0	... ...	
Cannanore ...	9,259	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	3,945	7,099	0 12 3	1 13 5	
		2. Tax on Professions, &c.	Do. ...	...	110	0 0 2	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	2,655	0 4 8	... ...	
		4. Tax on Carriages, &c.	Do. ...	195	1,664	0 2 10	... ...	
		5. Registration of Carts	Do. ...	97	292	0 0 6	... ...	
		6. License Fees	Do. ...	...	327	0 0 7	... ...	
			Total ...	...	12,147	1 5 0	... ...	
Chellumbrum.	15,519	1. Rate on Houses, at 5 per cent.	Same as for Adoni ...	...	5,125	0 5 3	... ...	
		2. Tax on Carriages, &c.	Do. ...	...	457	0 0 7	... ...	
		3. Registration of Carts	Do. ...	...	238	0 0 3	... ...	
		4. License Fees	Do. ...	...	124	0 0 1	... ...	
			Total ...	...	5,944	0 6 2	... ...	
Cargor... ...	7,945	1. Rate on Houses, &c., at 6 per cent.	Same as for Adoni ...	1,739	1,045	0 2 1	0 9 7	
		2. Tolls at half Schedule rates ...	Do. ...	...	2,040	0 4 1	... ...	
		3. Tax on Carriages, &c.	Do. ...	240	191	0 0 5	... ...	
		4. Fees on Registration of Carts..	Do. ...	158	263	0 0 6	... ...	
		5. License Fees	Do. ..	...	21	0 0 1	... ...	
			Total ...	...	3,559	0 7 2	... ...	
Chicacole ...	15,587	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	3,095	1,263	0 1 3	0 6 6	
		2. Tolls	Do. ...	...	5,732	0 5 11	... ...	
		3. Tax on Carriages, &c.	Do. ...	276	552	0 0 7	... ...	
		4. Fees for Registration of Carts..	Do. ...	135	269	0 0 3	... ...	
			Total ...	...	7,816	0 8 0	... ...	
Cochin ...	13,840	1. Rate on Houses, &c., at 4 per cent.	Same as for Adoni ...	1,641	4,840	0 5 8	2 15 2	
		2. Tax on Professions, &c., 6th, 7th, and 8th Classes of Schedule B, exempted.	Do. ...	129	1,865	0 2 2	14 7 4	
		3. Tax on Carriages	Do. ...	69	168	0 0 2	... ...	
		4. Registration of Carts	Do. ...	16	86	0 0 1	... ...	
		5. License Fees	Do. ...	...	220	0 0 3	... ...	
			Total ...	...	7,179	0 8 4	... ...	
Cocanada ...	17,839	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	2,523	8,351	0 7 6	3 5 0	
		2. Tax on Professions	Do. ...	...	339	0 0 4	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	5,000	0 4 6	... ...	
		4. Tax on Carriages, &c.	Do. ...	203	889	0 0 10	... ...	

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75—(*Continued.*)

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which levied, and Remarks.
						Per Head of Population.	Per Head of Taxpayer.	
1	2	3	4	5	6	7	8	9
					RS.	RS. A. P.	RS. A. P.	
Cocanada—(*Continued*).		5. Fees for Registration of Carts..	Same as for Adoni ...	87	174	0 0 2	... ...	
		6. License Fees	Do. ...	...	1,205	0 1 1	... ...	
			Total ...	...	15,958	0 14 5	... ...	
Coimbatore...	35,310	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	5,158	9,131	0 4 2	1 12 4	
		2. Tolls...	Do. ...	...	8,210	0 3 9	... ...	
		3. Registration of Carts	Do. ...	322	1,273	0 0 7	... ...	
		4. Tax on Carriages	Do. ...	789	1,334	0 0 7	... ...	
		5. License Fees	Do. ...	...	314	0 0 1	... ...	
			Total ...	...	20,262	0 9 2	... ...	
Combaconum.	44,444	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	7,584	13,076	0 4 8	1 11 7	
		2. Tax on Professions	Do. ...	...	22	... ...	... ...	Arrears tax of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	15,200	0 5 6	... ...	
		4. Tax on Carriages, &c.	Do. ...	825	1,521	0 0 7	... ...	
		5. License Fees	Do. ...	..	1,240	0 0 5	... ...	
			Total ...	...	31,059	0 11 2	... ...	
Conjeveram...	37,327	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	6,099	8,064	0 3 5	1 5 2	
		2. Tax on Professions, &c.	Same as for Adoni ...	...	648	0 0 3	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	4,183	0 1 10	... ...	
		4. Tax on Carriages, &c.	Do. ...	768	867	0 0 5	... ...	
		5. Registration of Carts	Do. ...	360	541	0 0 3	... ...	
		6. License Fees	Do. ...	...	666	0 0 3	... ...	
			Total ...	...	14,969	0 6 5	... ...	
Coonoor ...	3,058	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	...	2,382	0 12 5	... ...	
		2. Tax on Professions, &c.	Do. ...	...	197	0 1 0	... ...	Arrears of 1873-74.
		3. Tax on Carriages	Do. ...	...	565	0 3 0	... ...	
		4. Registration of Carts	Do. ...	...	56	0 0 4	... ...	
		5. License Fees	Do. ...	...	122	0 0 8	... ...	
			Total ...	...	3,322	1 1 5	... ...	
Cuddalore ...	40,290	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	5,352	6,788	0 2 8	1 4 4	
		2. Tolls at half Schedule rates ...	Do. ...	...	11,554	0 4 8	... ...	
		3. Tax on Carriages, &c.	Do. ...	803	3,249	0 1 3	... ...	
		4. Registration of Carts	Do. ...	555	1,110	0 0 5	... ...	
		5. License Fees	Do. ...	...	343	0 0 2	... ...	
			Total ...	...	23,044	0 9 2	... ...	
Cuddapah ...	16,275	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	1,544	5,381	0 5 3	3 7 9	
		2. Tax on Professions...	Do. ...	...	333	0 0 4	... ...	Arrears of 1873-74.
		3. Tolls	Do. ...	...	8,167	0 8 0	... ...	
		4. Tax on Carriages, &c.	Do. ...	502	726	0 0 9	... ...	
		5. Registration of Carts	Do. ...	456	456	0 0 5	... ...	
		6. License Fees	Do. ...	...	8	... ...	... ...	
			Total ...	...	15,071	0 14 9	... ...	

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75—(*Continued*).

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which, levied, and Remarks.
						Per Head of Population.	Per Head of Taxpayer.	
1	2	3	4	5	6	7	8	9
					Rs.	Rs. A. P.	Rs. A. P.	
Cumbum ...	7,295	1. Rate on Houses, &c., at 7½ and on Lands at 5 per cent.	Same as for Adoni ...	1,670	1,157	0 2 7	0 11 1	
		2. Tax on Professions, &c.... ...	Do. ...	...	46	0 0 1	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	1,415	0 3 1	... ...	
		4. Tax on Carriages	Do. ...	174	343	0 0 9	... ...	
		5. Registration of Carts	Do. ...	136	279	0 0 7	... ...	
		6. License Fees	Do. ...	...	41	0 0 1	... ...	
			Total ...	...	3,281	0 7 2	... ...	
Dindigul ...	12,865	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	1,180	1,549	0 1 11	1 5 0	
		2. Tolls at half Schedule rates ...	Do. ...	...	6,075	0 7 6	... ...	
		3. Tax on Carriages, &c.	Do. ...	590	692	0 0 10	... ...	
		4. Registration of Carts	Do. ...	460	463	0 0 7	... ...	
		5. License Fees	Do. ...	...	109	0 0 2	... ...	
			Total ...	...	8,888	0 11 0	.. ..	
Ellore... ...	25,487	1. Rate on Houses, &c., at 6½ per cent.	Same as for Adoni ...	3,405	3,352	0 2 1	0 15 9	
		2. Tax on Professions, &c.... ...	Do. ...	...	338	0 0 3	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	4,800	0 3 0	... ...	
		4. Tax on Carriages, &c.	Do. ...	235	487	0 0 4	... ...	
		5. Registration of Carts	Do. ...	165	708	0 0 5	... ...	
		6. License Fees	Do. ...	...	54	... ...	... ...	
			Total ...	...	9,739	0 6 1	... ...	
Erode ...	7,817	1. Rate on Houses, &c., at 6 per cent.	Same as for Adoni ...	1,359	2,514	0 5 1	1 13 7	
		2. Tolls at half Schedule rates ...	Do. ...	...	1,430	0 2 11	... ...	
		3. Tax on Carriages, &c.	Do. ...	238	518	0 1 1	... ...	
		4. Registration of Carts, &c. ...	Do. ...	122	492	0 1 0	... ...	
		5. License Fees	Do. ...	...	1	... ...	... ...	
			Total ...	...	4,955	0 10 1	... ...	
Ghooty ...	6,733	1. Rate on Houses, &c., at 7 per cent.	Same as for Adoni ...	1,321	922	0 2 2	0 11 2	
		2. Tax on Professions, &c., 6th, 7th, and 8th Classes of Schedule B, exempted.]	Do. ...	36	384	0 0 11	10 10 8	
		3. Tolls at half Schedule rates ...	Do. ...	...	2,530	0 6 0	... ...	
		4. Tax on Carriages, &c.	Do. ...	272	468	0 1 1	... ...	
		5. Registration of Carts	Do. ...	212	212	0 0 6	.. ..	
			Total ...	...	4,516	0 10 8	... ...	
Guntoor ...	18,033	1. Rate on Houses, &c., at 4 per cent.	Same as for Adoni ...	1,547	2,970	0 2 7	1 14 9	
		2. Tax on Professions, &c. ...	Do. ...	34	273	0 0 3	8 0 6	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	7,225	0 6 5	... ...	
		4. Tax on Carriages, &c.	Do. ...	400	981	0 0 10	... ...	
		5. Registration of Carts	Do. ...	304	914	0 0 10	... ...	
		6. License Fees	Do. ...	...	537	0 0 6	... ...	
			Total ...	...	12,900	0 11 5	... ...	
Kurnool ...	25,579	1. Rate on Houses, &c., at 4 per cent.	Same as for Adoni ...	3,614	5,808	0 3 7	1 9 9	
		2. Tax on Professions, &c. ...	Do. ...	...	82	... ...	... ...	Arrears of 1873-74.

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75—(*Continued*).

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which levied, and Remarks.
						Per Head of Population.	Per Head of Taxpayer.	
1	2	3	4	5	6	7	8	9
					Rs.	Rs. A. P.	Rs. A. P.	
Kurnool—(*Continued*).		3. Tolls at half Schedule rates ...	Same as for Adoni ...	...	5,947	0 3 9	... ...	
		4. Tax on Carriages, &c.	Do. ...	580	1,824	0 1 2	... ...	
		5. Fees for Registration of Carts.	Do. ...	183	367	0 0 3	... ...	
		6. License Fees	Do. ...	...	291	0 0 2	... ...	
			Total ...	...	14,319	0 8 11	... ...	
Madura ...	51,987	1. Rate on Houses, &c., at 4 per cent.	Same as for Adoni ...	9,201	11,067	0 3 5	1 3 3	
		2. Tolls at half Schedule rates ...	Do. ...	...	24,608	0 7 7	... ...	
		3. Tax on Carriages, &c.	Do. ...	500	2,202	0 0 8	... ...	
		4. Registration of Carts	Do. ...	350	951	0 0 3	... ...	
		5. License Fees	Do. ...	...	623	0 0 2	... ...	
			Total ...	...	39,451	0 12 1	... ...	
Mannargudi ..	17,703	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	2,064	2,644	0 2 5	1 4 6	
		2. Tax on Professions, &c. ...	Do. ...	...	156	0 0 2	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	8,144	0 7 4	... ...	
		4. Tax on Carriages, &c.	Do. ...	324	732	0 0 8	... ...	
		5. License Fees	Do. ...	...	279	0 0 3	... ...	
			Total ...	...	11,955	0 10 10	... ...	
Mangalore ...	29,712	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	4,403	6,954	0 3 9	1 9 3	
		2. Tax on Professions, &c., 6th, 7th, and 8th Classes of Schedule B, exempted.	Do. ...	374	5,180	0 2 10	13 3 7	
		3. Tolls at half Schedule rates ...	Do. ...	...	1,780	0 0 11	... ...	
		4. Tax on Carriages, &c.	Do. ...	263	1,142	0 0 7	... ...	
		5. Registration of Carts	Do. ...	96	312	0 0 2	... .	
		6. License Fees	Do. ...	...	451	0 0 3	... ...	
			Total ...	...	15,819	0 8 6	... ...	
Masulipatam.	36,188	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	3,199	7,866	0 3 6	2 7 4	
		2. Tax on Professions, &c. ...	Do. ...	...	778	0 0 4	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	7,500	0 3 4	... ...	
		4. Tax on Carriages	Do. ...	301	1,103	0 0 6	... ...	
		5. Registration of Carts	Do. ...	162	636	0 0 3	... ...	
		6. License Fees	Do. ..	...	1,477	0 0 7	... ...	
			Total ...	...	19,360	0 8 6	... ...	
Mayaveram...	21,165	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	3,893	5,510	0 4 2	1 6 8	
		2. Tax on Professions, &c.	Do. ...	...	207	0 0 2	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	6,270	0 4 9	... ...	
		4. Tax on Carriages, &c.	Do. ...	234	604	0 0 5	... ...	
		5. Registration of Carts	Do. ...	125	500	0 0 5	... ...	
		6. License Fees	Do. ...	...	644	0 0 6	... ...	
			Total ...	...	13,735	0 10 5	... ...	
Negapatam ...	48,525	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	8,324	9,914	0 3 3	1 3 1	
		2. Tax on Professions	Do. ...	752	8,155	0 2 8	10 3 6	
		3. Tolls at half Schedule rates ...	Do. ...	...	11,270	0 3 9	... ...	
		4. Tax on Carriages	Do. ...	356	1,444	0 0 6	... ...	

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75—(*Continued*).

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which levied, and Remarks.
						Per Head of Population.	Per Head of Taxpayer.	
1	2	3	4	5	6	7	8	9
					Rs.	Rs. A. P.	Rs. A. P.	
Negapatam—(*Continued*).		5. Registration of Carts	Same as for Adoni ...	275	1,288	0 0 5	... ...	
		6. License Fees	Do. ...	...	1,617	0 0 6	... ...	
			Total ...	...	33,688	0 11 1	... ...	
Nellore ...	29,922	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	4,322	7,701	0 4 1	1 12 6	
		2. Tolls at half Schedule rates ...	Do. ...	...	5,020	0 2 8	... ...	
		3. Tax on Carriages, &c.	Do. ...	516	1,872	0 1 0	... ...	
		4. Registration of Carts	Do. ...	386	1,662	0 0 11	... ...	
		5. License Fees	Do. ...	...	460	0 0 3	... ...	
			Total ...	...	16,715	0 8 11	... ...	
Ootacamund..	9,982	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	917	10,996	1 1 8	12 0 0	
		2. Tax on Professions, &c.	Do. ...	...	221	0 0 4	... ...	Arrears of 1873-74.
		3. Tax on Carriages	Do. ...	353	2,998	0 4 10	... ...	
		4. Registration of Carts	Do. ...	107	430	0 0 8	... ...	
		5. License Fees	Do. ...	...	1,990	0 3 2	... ...	
			Total ...	...	16,635	1 10 8	... ...	
Palamcottah.	17,945	1. Rate on Houses, &c., at 6 per cent.	Same as for Adoni ...	2,250	3,185	0 2 10	... ...	
		2. Tolls at half Schedule rates ...	Do. ...	...	7,388	0 6 7	... ...	
		3. Tax on Carriages, &c.	Do. ...	...	1,265	0 1 2	... ...	
		4. Registration of Carts	Do. ...	197	394	0 0 4	... ...	
		5. License Fees	Do. ...	...	139	0 0 1	... .	
			Total ...	...	12,371	0 11 0	... .	
Palghaut ...	30,752	1. Rate on Houses, &c., at 6 per cent.	Same as for Adoni ...	2,427	4,671	0 2 5	1 14 10	
		2. Tax on Professions, &c.	Do. ...	...	194	0 0 2	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	11,910	0 6 2	... ...	
		4. License Fees	Do. ...	...	126	0 0 1	... ...	
			Total ...	...	16,901	0 8 10	... ...	
Rajahmundry.	19,738	1. Rate on Houses, &c., at 6¼ per cent.	Same as for Adoni ...	1,671	4,795	0 3 11	2 13 10	
		2. Tax on Professions, &c.	Do. ...	...	1,122	0 0 11	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	2,275	0 1 10	... ...	
		4. Tax on Carriages	Do. ...	102	494	0 0 5	... ...	
		5. Registration of Carts	Do. ...	66	135	0 0 1	... ...	
		6. License Fees	Do. ...	...	450	0 0 4	... ...	
			Total ...	...	9,271	0 7 6	... ...	
Salem... ...	50,012	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	6,750	15,533	0 5 0	2 4 9	
		2. Tax on Professions, &c.	Do. ...	...	1,067	0 0 4	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	9,250	0 3 0	... ...	
		4. Tax on Carriages, &c.	Do. ...	750	1,603	0 0 6	... ...	
		5. Registration of Carts	Do. ...	450	1,873	0 0 7	... ...	
		6. License Fees	Do. ...	...	569	0 0 2	... ...	
			Total ...	...	29,895	0 9 7	... ...	
Srirungum...	11,271	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	...	5,660	0 8 0	... ...	

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75—(*Continued*)

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which levied, and Remarks.
						Per Head of Population.	Per Head of Taxpayer.	
1	2	3	4	5	6	7	8	9
					Rs.	Rs. A. P.	Rs. A. P.	
Strirungum—(*Continued*).		2. Tax on Professions, &c. ...	Same as for Adoni ...	...	1,273	0 1 10	... ...	Arrears of 1873-74.
		3. Tax on Carriages	Do. ...	...	662	0 0 11	... ...	
		4. Registration of Carts	Do. ...	...	351	0 0 6	... ...	
		5. License Fees	Do. ...	...	470	0 0 8	... ...	
			Total ...	...	8,416	0 11 11	... ...	
Tanjore ...	52,175	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	11,039	11,992	0 3 8	1 1 4	
		2. Tax on Professions, &c.	Do. ...	388	1,600	0 0 6	4 1 11	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	15,790	0 4 11	... ...	
		4. Tax on Carriages	Do. ...	450	2,040	0 0 7	... ...	
		5. License Fees	Do. ...	...	729	0 0 2	... ...	
			Total ...	...	32,151	0 9 10	... ...	
Tellicherry...	20,504	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	2,531	6,379	0 5 0	2 8 3	
		2. Tax on Professions...	Do. ...	...	14	... ...	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	3,235	0 2 6	... ...	
		4. Tax on Carriages, &c.	Do. ...	80	681	0 0 7	... ...	

		3. Registration of Carts	Do. ...	30	63	0 0 1	... ...	
		5. License Fees	Do. ...	...	50	... ...	... ...	
			Total ...	...	10,422	0 8 2	... ...	
Tinnevelly ...	21,044	1. Rate on Houses, &c., at 3½ per cent.	Same as for Adoni ...	4,675	2,360	0 1 9	0 8 1	
		2. Tolls at half Schedule rates ...	Do. ...	...	7,553	0 5 11	... ...	
		3. Tax on Carriages, &c.	Do. ...	709	1,160	0 0 10	... ...	
		4. Registration of Carts	Do. ...	704	623	0 0 5	... ...	
		5. License Fees	Do. ...	...	210	0 0 2	... ...	
			Total ...	...	11,906	0 9 1	... ...	
Trichinopoly..	76,530	1. Rate on Houses, at 6¼ per cent.	Same as for Adoni ...	9,965	17,651	0 3 9	1 12 4	
		2. Tax on Professions	Do. ...	...	386	0 0 1	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	14,000	0 3 0	... ...	
		4. Tax on Carriages, &c.	Do. ...	2,011	6,047	0 1 2	... ...	
		5. Registration of Carts	Do. ...	1,477	1,706	0 0 4	... ...	
		6. License Fees	Do. ...	...	1,324	0 0 3	... ...	
			Total ...	...	41,114	0 8 7	... ...	
Tuticorin ...	10,565	1. Rate on Houses, &c., at 6¼ per cent.	Same as for Adoni ...	2,180	6,108	0 9 3	2 12 9	
		2. Tax on Professions, &c., 6th, 7th, and 8th Classes of Schedule B, exempted.	Do. ...	148	2,142	0 3 3	14 7 6	
		3. Tolls at half Schedule rates ...	Do. ...	...	9,400	0 14 3	... ...	
		4. Tax on Carriages, &c.	Do. ...	141	552	0 0 10	... ...	
		5. Registration of Carts	Do. ...	65	128	0 0 2	... ...	
		6. License Fees	Do. ...	...	375	0 0 7	... ...	
			Total ...	...	18,705	1 12 4	... ...	
Vellore ...	38,022	1. Rate on Houses, &c., at 5 per cent.	Same as for Adoni ...	...	6,361	0 2 8	... ...	

INCIDENCE of the various RATES and TAXES in the several Municipalities of the Madras Presidency for the Year 1874-75—(*Concluded*).

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Taxpayers.	Amount of Tax.	Incidence of Tax.		Act or Order under which, and Date from which levied, and Remarks.
						Per Head of Population.	Per Head of Taxpayer.	
1	2	3	4	5	6	7	8	9
							Rs. A. P.	
Vellore—(*Continued*).		2. Tax on Professions	Same as for Adoni ...	...	734	0 0 4	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	15,300	0 6 5	... ...	
		4. Tax on Carriages, &c.	Do. ...	...	1,905	0 0 10	... ...	
		5. Registration of Carts	Do. ...	...	990	0 0 5	... ...	
		6. License Fees	Do. ...	...	70	... ...	... ...	
			Total ...	...	25,360	0 10 8	... ...	
Vizagapatam.	32,191	1. Rate on Houses, &c., at 1½ per cent.	Same as for Adoni ...	1,716	1,969	0 1 0	1 2 4	
		2. Tax on Professions, &c., 6th, 7th, and 8th Classes of Schedule B, exempted.	Do. ...	454	4,778	0 2 5	10 8 4	
		3. Tolls at half Schedule rates ...	Do. ...	...	8,960	0 4 5	... ...	
		4. Tax on Carriages	Do. ...	198	2,144	0 1 1	... ...	
		5. Registration of Carts	Do. ...	80	147	0 0 1	... ...	
		6. License Fees	Do. ...	...	86	... ...	... ...	
			Total ...	...	18,084	0 9 0	... ...	
Vizianagram.	20,169	1. Rate on Houses, &c., at 3 per cent.	Same as for Adoni ...	1,656	1,034	0 0 10	0 9 11	
		2. Tolls at half Schedule rates ...	Do. ...	...	7,010	0 5 7	... ...	
		3. Tax on Carriages, &c.	Do. ...	210	2,178	0 1 9	... ...	
		4. Registration of Carts	Do. ...	202	404	0 0 3	... ...	
		5. License Fees	Do. ...	...	4	... ...	... ...	
			Total ...	...	10,630	0 8 5	... ...	
Wallajahpett.	12,103	1. Rate on Houses, &c., at 7½ per cent.	Same as for Adoni ...	2,463	1,962	0 2 7	0 12 8	
		2. Tax on Professions, &c.	Do. ...	...	639	0 0 10	... ...	Arrears of 1873-74.
		3. Tolls at half Schedule rates ...	Do. ...	...	5,330	0 7 0	... ...	
		4. Tax on Carriages	Do. ...	650	352	0 0 6	... ...	
		5. Registration of Carts	Do. ...	233	624	0 0 10	... ...	
		6. License Fees	Do. ...	...	35	... ...	... ...	
			Total ...	...	8,942	0 11 9	... ...	

Proceedings of the Madras Government, Financial Department, 9th August 1876. No. 1435.

Govt. of Madras 1876

FINANCIAL.

To

ALL PRESIDENTS OF MUNICIPAL COMMISSIONS, &c., &c., &c.

Dated August, 9th.

Issued

Recd.

G.O., 9th August 1876, No. 1485.

AUGUST.
No. 85.

Municipal—Reports.—Reports of the several Mofussil Municipalities during the year 1874-75, reviewed collectively.

Municipal—Reports.

Read file of Municipal Reports for 1873-74.

No. 135. ORDER THEREON, 12th April 1875, No. 824.

In the year under report the Towns Improvement Act III. of 1871 was in force in forty-seven towns, the new Municipality of Chellumbrum having been established in the course of the year in the town of that name, with a population of 15,519, in the District of South Arcot. On the other hand the Municipality of Palcondah, in Vizagapatam, was abolished from the end of the year and the conservancy of the town thrown on the Local Fund Board who retained the tolls from which the bulk of the Municipal revenues had been obtained. The population of this town is only 8,812, and owing to a variety of causes the working of the Municipality had never been satisfactory.

2. The subjoined Statement shows the population, and incidence of *taxation* per head of the population, in each Municipality :—

Municipality.	Population.	Income.	Incidence of Taxation, excluding Tolls.	Incidence of Taxation, including Tolls.	Municipality.	Population.	Income.	Incidence of Taxation, excluding Tolls.	Incidence of Taxation, including Tolls.
		Rs.	Rs. A. P.	Rs. A. P.			Rs.	Rs. A. P.	Rs. A. P.
Adoni	22,723	29,557	0 8 10	0 10 8	Coonoor	3,058	8,610	1 5 10	1 5 10
Anantapore ...	4,918	7,024	0 6 1	1 2 5	Ootacamund ...	9,982	38,233	1 15 2	1 15 2
Bellary	51,766	72,823	0 9 8	0 15 5	Nellore	29,922	35,122	0 6 1	0 9 2
Ghooty	6,730	8,523	0 7 3	0 14 8	Vellore	38,022	65,196	0 6 6	0 14 2
Coimbatore ...	35,310	31,736	0 5 8	0 9 11	Wallajapett ...	12,103	12,692	0 5 8	0 12 3
Erode	7,817	7,404	0 6 10	0 9 8	Salem	50,012	49,681	0 5 5	0 9 2
Cuddapah ...	16,275	36,494	0 11 0	1 5 1	Cuddalore ...	40,290	33,195	0 4 1	0 8 6
Berhampore ...	21,670	18,708	0 3 11	0 8 5	Chellumbrum ...	15,519	2,927	0 2 11	0 2 11
Chicacole ...	15 587	10,231	0 2 5	0 7 10	Mangalore ...	29,712	30,191	0 8 5	0 8 10
Cocanada ...	17,839	24,704	0 11 4	0 14 11	Combaconum ...	44,444	42,116	0 4 11	0 10 4
Ellore	25,487	17,760	0 4 9	0 7 6	Mayaveram ...	21,165	19,431	0 6 4	0 10 7
Rajahmundry...	19,738	19,912	0 7 1	0 8 8	Manargudi ...	17,703	20,216	0 5 9	0 12 4
Guntoor	18,033	31,795	0 8 7	0 15 1	Negapatam ...	48,525	49,517	0 7 9	0 11 3
Masulipatam ...	36,188	27,575	0 5 6	0 9 2	Tanjore	52,175	59,099	0 8 3	0 13 7
Cumbum... ...	7,295	8,205	0 6 5	0 9 9	Palamcottah ...	17,945	22,972	0 5 3	0 12 4
Kurnool	25,579	24,116	0 5 9	0 10 2	Tinnevelly ...	21,044	22,342	0 5 4	0 11 11
Conjeveram ...	37,327	37,255	0 5 11	0 8 1	Tuticorin	10,565	21,483	0 9 9	1 6 1
Dindigul ...	12,865	15,569	0 3 7	0 10 8	Srirungum ...	11,271	20,325	0 13 8	0 13 8
Madura	51,987	97,120	0 4 9	0 13 1	Trichinopoly ...	76,530	87,665	0 6 7	0 11 5
Calicut	47,962	39,000	0 6 10	0 8 0	Bimlipatam ..	8,744	10,327	0 5 6	1 2 10
Cannanore ...	9,259	17,332	0 15 4	1 5 5	Palcondah ...	8,812	10,831	0 3 5	0 13 1
Cochin	13,840	20,853	0 8 11	0 8 11	Vizagapatam ...	32,191	28,084	0 6 4	0 11 7
Palghaut ...	30,752	27,839	0 2 9	0 9 5	Vizianagram ...	20,169	13,255	0 4 1	0 10 2
Tellicherry ...	20,504	18,066	0 9 0	0 11 3					

3. The variations between the statement above given and the corresponding statement in the order reviewing the Reports for 1872-73 are so slight, as a rule, as to call for no remark, but with reference to the incidence of taxation in the hill station of Ootacamund having risen from Rupees 1-10-0 to Rupees 1-15-2 it is observed that there was no increase in the rate or number of the taxes, so that the rise in the incidence may be fairly attributed to the improved circumstances of that sanitarium.

4. The total Municipal revenue from all sources, and the expenditure on the more important objects of the Act, are shown in the Statement given below:—

Receipts.			Expenditure.		
		Rs.			Rs.
Current Taxes, &c.—			Public Works—		
Rates on Houses and Lands ...		2,26,697	New Works		2,63,202
Tax on Arts, Professions, &c. ...		1,38,412	Repairs		1,36,173
Tolls		3,34,544	Other Items		48,361
Tax on Vehicles with springs and Animals		60,374			4,47,736
Registration of Carts...		22,868	Education		61,390
License Fees		14,561	Sanitation and Medical Services—		
Fines		10,839	Hospitals and Dispensaries	1,28,192	
		8,08,295	Vaccination	10,103	
Arrear Taxes, &c.—			Registration of Births and Deaths	10,140	
Rates on Houses, &c....	18,449		Conservancy	2,79,075	
Tax on Arts, &c. ...	14,746				4,27,510
Tolls	8,426		Miscellaneous—		
Other Items...	2,278		Lighting	58,933	
		43,899	Markets	2,506	
Allotments by Government		24,564	Choultries (Rest-houses)	15,390	
Miscellaneous Receipts...		1,74,100	Miscellaneous	44,850	
Recoveries		14,217			1,21,679
Contributions from Local Funds ...		55,367	Management and Collection		1,05,487
		11,20,442	Advances...		10,205
Opening Balance		2,32,580	Refunds other than of current Taxes		1,392
					11,75,399
			Balance		1,77,623
Total ...		13,53,022	Total ...		13,53,022

5. It thus appears that, excluding the opening balance, there was an increase of revenue of only Rupees 7,506, of which Rupees 2,927 were due to the establishment of a new Municipality, and Rupees 4,505 to recoveries. The contributions from Provincial and Special Funds fell from Rupees 31,006 to Rupees 24,564, but on the other hand the contributions from Local Funds under Act IV. of 1871 rose from Rupees 40,614 to Rupees 55,367, the net result being a falling off of Rupees 8,237 in the *bonâ fide* Municipal income of the Municipalities which existed in the preceding year, a falling off which is more than accounted for by the decrease of

Proceedings of the Madras Government, Financial Department,
12*th April* 1875.

Rupees 28,277 under "Tax on Arts, &c.," which is attributed in many of the annual reports to the declared intention of the Government to do away with the tax in the year 1874-75 having led in some cases to the misapprehension that its levy was to be put a stop to at once. The total amount derived from current taxes fell short of the amount realized in the preceding year by Rupees 4,715, or Rupees 7,590 if the new Municipality of Chellumbrum be excluded from consideration.

6. The Government allotment of Rupees 24,564 was composed of half the Surplus Pound Funds realized within Municipal limits, and a few contributions in aid of particular works, or charities administered by the Municipal Boards. The contributions from Local Funds were, as last year, chiefly in aid of Hospitals and Dispensaries.

7. The income from sources other than taxation and contributions rose from Rupees 1,51,925 to Rupees 1,74,100. An idea of the nature of the Miscellaneous revenue of Municipalities may be gathered from the subjoined Statement which gives details for four of the more important towns:—

——	Trichinopoly.	Madura.	Vellore.	Ootacamund.
	Rs.	Rs.	Rs.	Rs.
School fees	.....	.....	62	.....
Hospitals and Poor-houses	7,896	5,522	8,962	.....
Choultries and Bungalows...	461	2,754	95	.....
Markets	7,439	3,668	3,350	2,524
Sale of Sweepings and Poudrette	251	176	8	1,318
Slaughter-houses	764	.....	224	1,459
Private Scavenging	97	.....	.....	947
Proceeds of Land	.....	1,545	4,261	.....
Avenues	65	141	.....	.....
Grazing Rents	186	.....	.....	.....
Cart-stands...	.....	5,069	400	.....
Miscellaneous	326	1,079	551	651
Total ...	17,485	19,954	17,913	6,899

8. The total Municipal expenditure for the year amounted to Rupees 11,75,399 against an income of Rupees 11,20,442, the balance with which the year commenced having thus been drawn on to the extent of Rupees 54,957. The outlay on permanent improvements was Rupees 2,63,202, or 19·45 *per cent.* of the total sum available for expenditure. Among the more important works may be mentioned the Market at Bellary which was completed during the year at a total cost of Rupees 14,250. Considerable sums were also spent on Markets at Cuddapah, Tanjore, Mangalore and elsewhere, and in most cases portions of the buildings were brought into use as completed. At Trichinopoly, Rupees 11,353 were expended on the Moat Reclamation scheme and Rupees 12,825 on a Dispensary building, while in the neighbouring town of Srirungum a Dispensary was built at a cost of Rupees 9,381, to which additional wards are being attached in the current year. At Tuticorin an outlay of Rupees 9,381 sufficed for the construction of a Water-supply Channel by which water is brought within easy reach of half the

houses in the town which has hitherto been unusually badly off in that respect. At Nellore a commencement was made with a Water-supply project with an outlay of Rupees 3,231. The minor new works were chiefly roads and streets, latrines and drains. No large drainage works were in progress during the year, but the Commissioners of the larger Municipalities, such as Madura, Tanjore, Trichinopoly, and Vellore, have lately given the subject their serious consideration, and in some cases establishments have been employed on preliminary survey operations. Great difficulties exist, however, in the way both of the planning and the execution of works of such magnitude, and even though recourse be had to loans, the Government fear that it will be impossible to carry out satisfactory drainage schemes without a severe strain on the financial resources of the Municipalities concerned.

9. The expenditure on Education rose during the year from Rupees 45,024 to Rupees 61,390, but it is only in the case of a few Municipalities that the operations under this head can be said to have approached full development. The expenditure on education exceeded 10 per cent. of the Municipal Funds in four* Municipalities only, and in twenty-nine it was less than 5 per cent. As a rule, aid from Municipal Funds is, under the instructions of Government, confined to lower education only.

* Anantapur, Cumbum, | Cochin, Tellicherry.

10. The marginal statement shows the attendance at a few of the most popular Municipal Dispensaries. As regards Madura, however, the figures include the attendance at an institution belonging to the American Mission which is merely aided from Municipal Funds, and it should be mentioned that the Srirungum Dispensary only completed the first year of its existence in the year under report. The total expenditure on Hospitals and Dispensaries rose from Rupees 1,13,722 to Rupees 1,28,192, and in three Municipalities only was no expenditure incurred on this object of the Act, one of these being the newly established Municipality of Chellumbrum. At Vizianagram, Municipal expenditure is rendered unnecessary by the existence of an institution maintained by the Rajah, and in the case of Cannanore the necessary provision of funds was made, but no expenditure was incurred, owing to arrangements for the transfer of the old Garrison Hospital building not having been completed within the year.

Town.	Population.	Admissions.	
		In-patients.	Out-patients.
Conjeveram	37,327	266	14,226
Madura	51,987	371	31,294
Nellore	29,922	228	10,653
Cuddalore	40,290	466	13,571
Manargudy	17,703	328	13,104
Srirungum	11,271	.....	10,088

11. Vaccination cost Rupees 10,103, or Rupees 1,557 more than in the previous year, and in many localities a very fair amount of work was done for the money. The town of Palghaut may be instanced, where, out of a population of 30,752 persons, 4,292 were vaccinated at an average cost of about 1 Anna and 10 Pies per operation. In some places, however, the opposition experienced by the vaccinators was very great, as for example at Chicacole, a town with a population of 15,587, where only 137 operations were performed in the course of the year. In a few Municipalities, irrespective of the difficulties to be overcome, the arrangements appear to have been unnecessarily costly, as at Bellary for instance where three vaccinators were entertained and a reward of 2 Annas given to every person successfully vaccinated with the meagre result of 1,369 operations at an average cost of 7 Annas and 3 Pies.

Proceedings of the Madras Government, Financial Department,
12th April 1875.

12. The expenditure on the Registration of Births and Deaths was a little in excess of that of the previous year. The results seem to be improving, but it cannot yet be said that the returns are thoroughly reliable, and the Municipal Commissioners, as a rule, shrink from a rigorous enforcement of the penal clauses of the Act.

13. As usual, the expenditure on Conservancy (*exclusive* of Public Works) was much higher than on any other single object of the Act and amounted to Rupees 2,79,075, or nearly 24 *per cent.* of the total Municipal expenditure.

14. The towns in which the outlay on Conservancy exceeded Rupees 10,000 are shown in the marginal note, from which it will be seen that in these Municipalities the expenditure on conservancy per head of population varied from Rupee 0-3-9 in Trichinopoly, to Rupee 0-7-5 in Madura. In addition to this outlay on Conservancy proper, it may be mentioned that Rupees 5,725 were spent in Bellary in improving the water supply, and (as above mentioned) Rs. 11,353 on the important sanitary work of reclaiming the Trichinopoly Moat, besides numerous minor sanitary works in all the towns. Taking Sanitation and Medical Services together, the total expenditure for the year, exclusive of Public Works, was Rupees 4,27,510, or rather more than 36 per cent. of the total Municipal expenditure. In the case of Madura it is reported that Sanitation and Medical Services absorbed as much as 73 per cent. of the actual Municipal collection of the year.

Town.	Population.	Expenditure on Conservancy.	Incidence per head of Population.
		Rs.	Rs. A. P.
Bellary	51,766	19,700	0 6 1
Madura	51,987	24,009	0 7 5
Salem	50,012	13,626	0 4 4
Combaconum	44,444	11,049	0 3 11
Negapatam	48,525	13,170	0 4 4
Tanjore	52,175	13,370	0 4 1
Trichinopoly	76,530	17,848	0 3 9

15. In the year under report, lighting was introduced into four more Municipalities and the total outlay under that head rose from Rupees 49,130 to Rupees 58,933. It is one of the most popular objects of Municipal expenditure, but being more of a convenience than a necessity, the Commissioners of most Municipalities seem to feel themselves at liberty to devote to it only a small portion of the funds entrusted to their care.

16. The cost of Management and Collection fell from Rupees 1,08,120 to Rupees 1,05,487, or 9·4 *per cent.* of the total income of the year.

Proceedings of the Madras Government, Financial Department,
12th April 1875.

17. As above mentioned, the closing balance was Rupees 54,957 less than the amount with which the year opened, but it was still as high as Rupees 1,77,623, or rather more than 13 per cent. of the total amount available for expenditure.

(True Extract.)

Chief Secretary.

To the Presidents of all Municipalities.
,, Revenue Department.
,, Board of Revenue.
,, Public Works Department.
,, Accountant-General.
,, Director of Public Instruction.
,, Surgeon-General, Indian Medical Department.
,, Sanitary Commissioner.
,, all Presidents of Local Fund Boards.

Exd. T, O'Connor.

STATEMENT showing the Income of the Municipalities for 1873-74.

Districts.	Municipalities.	CURRENT.								ARREAR TAXES.					Government Allotment.	Other Receipts.	Recoveries.	Contribution from Local Funds.	Balance.	Grand Total.
		Rate on Houses, &c.	Tax on Arts.	Tolls.	Tax on Vehicles.	Registration of Carts.	License Fees.	Fines.	Total.	Rate on Houses.	Tax on Arts.	Tolls.	Other items.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	Rs.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bellary	Adoni	4,590	5,612	2,630	1,527	533	293	311	15,496	13	16	...	...	29	88	1,2[illegible]	28	6,664	6,144	29,657
	Anantapore	798	.....	3,800	693	231	69	54	5,645	92	.....	...	...	92	72	2[illegible]	.....	675	275	7,024
	Bellary	17,624	4,593	18,617	7,322	1,176	540	966	50,838	.....	93	...	...	93	4,782	6,1[illegible]	.....	850	10,120	72,823
	Ghooty	1,290	685	3,075	461	230	.....	282	6,023	18	373	53	...	444	129	3[illegible]	.....	600	1,001	8,523
Coimbatore	Coimbatore	9,147	.....	9,300	1,475	1,430	334	16	21,702	309	.....	...	63	372	119	6,2[illegible]	2,395	859	75	31,736
	Erode	1,690	.....	1,400	596	522	63	77	4,348	473	.....	...	...	473	114	5[illegible]	.....	.....	1,920	7,404
Cuddapah	Cuddapah	5,943	3,913	9,400	845	539	26	503	21,169	.....	.....	850	...	850	212	7,7[illegible]	340	1,850	4,340	36,494
Ganjam	Berhampore	1,806	1,500	6,055	780	498	62	248	10,949	635	78	...	...	713	3	1,32[illegible]	.....	800	4,917	18,708
	Chicacole	1,585	.....	5,300	500	236	.....	23	7,644	33	.....	...	35	68	.....	2,24[illegible]	256	.....	16	10,231
Godavery	Cocanada	5,485	5,223	4,000	692	162	931	73	16,566	9	149	...	51	209	.....	6,01[illegible]	83	500	1,330	24,704
	Ellore	2,914	2,872	4,400	535	812	17	139	11,689	170	308	...	...	478	.....	20[illegible]	20	.....	5,372	17,760
	Rajahmundry	3,074	4,079	1,950	463	142	376	91	10,175	160	521	...	17	698	387	4,36[illegible]	126	866	3,299	19,912
Kistna	Guntoor	2,495	4,594	7,300	1,040	918	603	364	17,314	5	107	...	...	112	.....	1,91[illegible]	36	1,339	11,077	31,795
	Masulipatam	3,708	4,906	8,225	1,168	582	1,150	364	20,103	202	113	...	820	1,135	.....	3,80[illegible]	325	1,000	1,206	27,575
Kurnool	Cumbum	1,260	1,001	1,514	365	280	36	42	4,498	.....	.....	...	...	.....	363	24[illegible]	.....	600	2,498	8,205
	Kurnool	4,379	1,618	7,095	1,368	296	188	108	15,052	390	987	...	...	1,377	84	1,61[illegible]	.....	1,800	4,186	24,116
Chingleput	Conjeveram	6,683	4,520	4,600	909	597	230	67	17,606	682	277	429	...	1,388	19	72[illegible]	10	3,107	14,400	37,255
Madura	Dindigul	1,232	.....	5,669	800	487	122	169	8,479	321	.....	...	...	321	165	1,41[illegible]	12	.....	5,176	15,569
	Madura	10,918	.....	26,263	2,117	950	517	132	40,897	1,137	.....	765	...	1,902	182	19,95[illegible]	111	200	33,874	97,120
Malabar	Calicut	11,335	3,726	3,608	1,618	461	268	493	21,509	2,829	541	...	...	3,370	.....	3,42[illegible]	.....	2,636	8,061	39,000
	Cannanore	5,320	365	3,535	861	215	159	403	10,858	1,511	418	...	41	1,970	.....	28[illegible]	4	.....	4,213	17,332
	Cochin	4,539	2,689	.....	185	74	220	63	7,770	17	53	...	...	70	2,125	7,68[illegible]	.....	.....	3,207	20,853
	Palghaut	3,086	2,013	12,520	.....	.....	17	167	17,803	183	118	265	...	566	62	2,52[illegible]	150	1,433	5,298	27,839
	Tellicherry	6,161	3,546	2,919	541	82	110	74	13,433	699	377	...	...	1,076	93	1,71[illegible]	.....	485	1,269	18,066
Nilgiri Hills	Coonoor	2,457	979	.....	484	35	96	149	4,200	48	81	...	8	137	107	3,13[illegible]	130	.....	902	8,610
	Ootacamund	9,871	3,827	.....	3,282	256	845	219	18,300	712	546	...	130	1,388	3,342	6,89[illegible]	786	.....	7,518	38,233
Nellore	Nellore	7,348	.....	5,695	1,849	1,628	403	119	17,042	153	.....	...	82	235	3,775	1,89[illegible]	.....	3,950	8,222	35,122
North Arcot	Vellore	4,663	5,768	18,150	2,110	1,092	381	86	32,250	627	882	...	...	1,509	1,133	17,91[illegible]	88	750	11,463	65,106
	Wallajahpett	1,593	1,348	5,002	316	674	33	56	9,022	275	68	...	...	343	267	55[illegible]	36	.....	2,468	12,692
Salem	Salem	6,329	6,833	10,950	1,651	653	346	670	27,432	463	710	690	57	1,920	1,783	6,97[illegible]	4,724	3,400	3,447	49,681
South Arcot	Cuddalore	5,242	.....	10,950	2,938	1,028	372	141	20,671	942	.....	100	18	1,060	76	4,94[illegible]	39	2,662	3,741	33,196
	Chellumbrum	2,297	.....	.....	554	.....	24	.....	2,875	.....	.....	...	...	.....	52	.....	.....	.....	.....	2,927
South Canara	Mangalore	6,497	7,121	820	1,138	313	30	532	16,451	316	259	...	...	575	1,282	2,01[illegible]	140	600	9,042	30,101
Tanjore	Combaconum	8,613	.....	14,670	1,270	.....	1,074	840	26,467	634	2,134	398	...	3,166	431	4,01[illegible]	48	1,218	6,773	42,116
	Mayaveram	2,700	3,962	5,577	551	498	659	95	14,042	12	46	...	47	105	88	1,01[illegible]	306	.....	3,875	19,431
	Manargudi	1,706	3,586	7,284	657	.....	184	158	13,575	136	95	...	14	245	675	2,37[illegible]	.....	1,810	1,532	20,216
	Negapatam	8,695	10,721	10,536	1,336	1,186	1,017	292	33,783	391	277	...	...	668	331	3,99[illegible]	.....	2,615	8,124	49,517
	Tanjore	12,071	9,959	17,000	2,112	.....	562	883	42,587	600	1,588	301	97	2,586	91	5,23[illegible]	249	.....	8,352	59,099
Tinnevelly	Palamcottah	3,206	.....	8,317	1,272	439	164	168	13,566	.....	487	...	...	487	52	4,85[illegible]	.....	460	3,548	22,972
	Tinnevelly	2,347	2,722	8,676	1,213	630	182	195	15,965	.....	.....	...	...	.....	19	1,71[illegible]	9	2,530	2,108	22,342
	Tuticorin	2,848	2,682	8,150	552	133	205	285	1,4855	.....	6	...	9	15	113	1,05[illegible]	7	800	4,635	21,483
Trichinopoly	Srirungum	4,454	924	.....	495	297	431	282	6,883	1,231	1,759	...	38	3,028	474	1,95[illegible]	.....	4,448	3,537	20,325
	Trichinopoly	12,275	8,734	19,464	5,714	1,664	1,131	430	49,412	1,740	215	3,833	23	5,811	1,429	17,48[illegible]	3,680	3,860	5,978	87,655
Vizagapatam	Bimlipatam	1,096	1,462	7,275	316	163	.....	.....	10,312	.....	.....	...	...	.....	.....	.....	9	.....	6	10,327
	Vizagapatam	1,981	6,966	9,900	2,013	123	81	2	21,066	98	947	742	480	2,267	40	3,33[illegible]	.....	.....	1,378	28,084
	Vizianagram	1,024	2,237	7,628	1,647	357	9	8	12,910	.....	.....	...	...	.....	5	88	70	.....	182	13,255
	Palcondah	322	1,126	5,325	43	246	1	.....	7,063	183	117	...	248	548	.....	74[illegible]	.....	.....	2,475	10,831
	Total	2,26,697	1,38,412	3,34,544	60,374	22,868	14,561	10,839	8,08,295	18,449	14,746	8,426	2,278	43,899	24,564	1,74,100	4,217	55,367	2,32,580	13,53,022

EXPENDITURE of the Municipalities for the year 1873-74.

Districts.	Municipalities.	GRANT I.				GRANT II.	GRANT III.					GRANT IV.					GRANT V.				
		New Works.	Repairs.	Other items.	Total.	Education.	Hospitals and Dispensaries.	Vaccination.	Registration of Births and Deaths.	Conservancy.	Total.	Lighting.	Markets.	Choultries (Rest-houses).	Other Miscellaneous Expenditure.	Total.	Supervision.	Advances.	Refunds.	Balance.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bellary	Adoni	8,233	1,174	222	9,629	1,062	1,530	369	120	3,558	5,577	1,464	...	...	321	1,785	2,301	29	...	9,274	29,657
	Anantapore	415	209	...	624	914	653	150	120	2,086	3,009	632	...	38	290	960	1,086	...	...	431	7,024
	Bellary	16,675	10,089	3,663	30,427	1,589	3,138	618	429	19,700	23,885	4,583	...	284	2,327	7,194	5,749	...	352	3,627	72,823
	Ghooty	1,089	1,837	92	3,018	758	727	108	...	2,200	3,035	553	...	...	137	690	1,012	...	...	10	8,523
Coimbatore	Coimbatore	2,376	5,137	1,241	8,754	1,250	3,694	180	240	9,652	13,766	2,064	569	1,072	627	4,332	2,634	1,000	...	...	31,736
	Erode	590	825	...	1,415	407	957	50	84	1,671	2,762	307	...	147	134	588	602	...	...	1,630	7,404
Cuddapah	Cuddapah	13,139	6,667	144	19,950	1,466	3,782	119	190	5,025	9,116	1,115	...	549	808	2,472	2,036	630	...	824	36,494
Ganjam	Berhampore	3,995	1,027	183	5,205	1,023	2,195	130	192	3,847	6,364	1,958	...	...	15	1,973	2,311	...	...	1,832	18,708
	Chicacole	1,258	751	1,115	3,124	286	1,719	151	180	2,098	4,148	...	...	238	52	290	1,562	...	...	821	10,231
Godavery	Cocanada	6,136	558	317	7,011	591	3,373	146	...	3,921	7,440	1,521	...	140	850	2,511	3,985	...	...	3,166	24,704
	Ellore	3,525	445	346	4,316	411	666	126	180	3,146	4,118	...	...	78	200	278	1,333	...	...	7,304	17,760
	Rajahmundry	3,409	509	245	4,163	454	2,512	137	...	6,290	8,939	1,245	...	174	626	2,045	1,388	12	...	2,911	19,912
Kistna	Guntoor	3,346	2,618	805	6,769	1,502	3,226	221	295	6,669	10,321	1,254	234	...	605	2,093	2,329	16	160	8,605	31,795
	Masulipatam	8,013	2,053	1,207	11,273	2,276	3,326	239	275	4,959	8,799	852	120	...	1,723	2,695	2,388	5	12	127	27,575
Kurnool	Cumbum	304	542	...	846	943	1,460	133	71	1,210	2,874	240	...	...	86	326	996	...	2	2,218	8,205
	Kurnool	2,298	1,235	...	3,533	512	2,049	184	360	5,215	7,808	374	...	105	4,169	4,648	2,106	...	8	5,501	24,116
Chingleput	Conjeveram	11,961	1,318	475	13,754	1,641	5,255	96	165	6,342	11,858	1,174	...	...	101	1,275	1,953	...	...	6,774	37,255
Madura	Dindigul	3,300	1,681	...	4,981	816	455	146	102	3,045	3,768	944	186	...	90	1,220	1,196	...	...	3,588	15,569
	Madura	8,911	4,480	2,489	15,880	1,310	7,277	412	215	24,009	31,916	4,306	179	2,516	372	7,373	2,409	395	...	37,837	97,120
Malabar	Calicut	1,021	6,956	828	8,805	2,423	9,347	248	745	6,966	17,306	1,334	...	48	717	2,099	3,265	...	38	5,064	39,000
	Cannanore	2,104	714	30	2,848	623	...	251	204	5,026	5,481	601	...	276	227	1,104	1,637	...	2	5,637	17,332
	Cochin	439	2,156	...	2,595	2,213	4,144	256	120	2,104	6,624	660	...	196	757	1,613	1,617	497	...	5,694	20,853
	Palghaut	1,119	5,435	7,361	13,915	2,528	2,435	487	337	2,389	5,698	716	...	120	467	1,303	1,849	110	...	2,436	27,839
	Tellicherry	1,695	3,312	993	6,000	1,816	2,278	273	324	2,365	5,240	...	...	8	16	24	1,968	...	2	3,016	18,066
Nilgiri Hills	Coonoor	158	791	77	1,026	391	400	162	60	2,871	3,493	750	...	...	100	850	2,385	...	...	465	8,610
	Ootacamund	14,500	3,517	1,393	19,410	772	500	214	134	7,497	8,345	1,206	31	32	3,829	5,098	2,947	1,576	15	70	38,233
Nellore	Nellore	6,096	4,475	...	10,571	2,825	6,477	159	240	4,550	11,426	1,755	...	2,066	1,363	5,184	1,580	...	...	3,536	35,122
North Arcot	Vellore	9,442	5,812	6,326	21,580	2,379	3,233	340	200	9,784	13,557	3,166	408	3,893	560	8,027	2,752	...	230	16,581	65,106
	Wallagahpett	3,724	1,455	326	5,505	924	250	122	190	1,786	2,348	599	131	...	548	1,278	1,435	530	...	672	12,692
Salem	Salem	9,838	1,843	1,218	12,899	4,501	5,522	379	370	13,626	19,897	767	292	850	1,697	3,606	2,781	4,349	12	1,636	49,681
South Arcot	Cuddalore	4,935	4,383	490	9,808	1,889	5,767	186	601	6,581	13,135	1,215	...	1,535	444	3,194	3,095	...	1	2,074	33,196
	Chellumbrum	...	...	...	...	...	...	7	...	1,289	1,296	...	...	...	...	...	944	...	...	687	2,927
South Canara	Mangalore	6,291	5,318	791	12,400	1,427	2,668	240	162	5,870	8,940	755	...	...	1,254	2,009	2,505	205	32	2,583	30,101
Tanjore	Combaconum	1,633	15,768	692	18,093	1,615	5,882	151	205	11,049	17,287	935	...	133	729	1,797	2,576	...	...	748	42,116
	Mayaveram	3,786	598	1,749	6,133	1,748	1,015	160	17	4,752	5,944	874	...	92	1,008	1,974	1,324	389	...	1,919	19,431
	Manargudi	5,388	946	772	7,106	639	6,109	120	120	2,055	8,404	1,858	...	...	711	2,569	1,347	...	...	151	20,216
	Negapatam	7,085	3,855	2,842	13,782	2,163	3,716	215	441	13,170	17,545	4,412	...	...	472	4,884	3,447	87	...	7,609	49,517
	Tanjore	13,111	5,050	1,579	19,740	4,021	1,049	306	533	13,370	15,258	2,251	153	212	5,464	8,080	4,111	25	...	7,864	59,099
Tinnevelly	Palamcottah	3,159	500	536	4,195	1,087	5,180	101	192	2,950	8,423	1,264	203	134	1,736	3,337	30,39	...	...	2,891	22,972
	Tinnevelly	3,398	2,906	870	7,174	1,605	2,093	146	180	3,674	6,093	1,573	...	13	376	1,962	3,320	...	67	2,121	22,342
	Tuticorin	9,779	512	739	11,030	241	2,776	188	238	3,170	6,372	707	...	228	847	1,782	1,958	...	...	100	21,483
Trichinopoly	Srirungum	9,117	423	311	9,851	345	3,004	96	92	3,429	6,621	855	...	...	192	1,047	15,99	...	...	862	20,325
	Trichinopoly	34,809	6,530	5,756	47,095	1,071	3,122	769	380	17,848	22,119	5,176	...	213	7,518	12,907	4,045	350	68	...	87,655
Vizagapatam	Bimlipatam	3,781	1,547	...	5,328	400	125	140	180	2,911	3,356	...	...	...	...	...	928	...	...	315	10,327
	Vizagapatam	2,250	3,829	85	6,164	1,293	2,100	131	403	8,498	11,432	556	...	...	285	841	4,191	...	...	4,163	28,084
	Vizianagram	3,819	1,905	53	5,777	640	...	121	268	3,766	4,155	362	...	...	...	362	2,321	...	...	...	13,255
	Palcondah	1,752	2,482	...	4,234	600	1,006	120	...	1,086	2,212	...	...	...	...	...	1,145	...	391	2,249	10,831
	Total	2,63,202	1,36,173	48,361	4,47,736	61,390	1,28,192	1103	10,140	2,79,075	4,27,510	58,933	2,506	15,390	44,850	1,21,679	1,05,487	10,205	1,392	1,77,623	13,53,022

Govt. of {1875} Madras.

FINANCIAL,

To

THE PRESIDENTS OF ALL
MUNICIPALITIES,
&c., &c.

Dated April 12th.

Issued

Read.

G.O., 12th *April* 1875, No. 824.

APRIL.
No. 135.

Municipal Reports.—The reports on the working of the "Towns Improvement Act" in the several Municipalities for 1873-74, reviewed collectively.

TION—(*Continued*).

the Madras Presidency in the Year 1874-75—(Continued).

Deduct Amount of Fees and Fines collected on Documents of which registration was completed during the year.	Balance showing the Actual Collections of the year (Extraordinary Fees and Fines).	Total Expenditure.	Remarks.
37(c)	37(d)	38	39
RS. A. P.	RS. A. P.	RS. A. P.	
... ...	... ...	(a)42,921 1 4	(a) This sum includes the following items:— Estimated value of paper for Registers, Office Stationery, Packing materials, Registration ink and printing done in the Government Press, Rs. 13,733-4-1. Estimated value of Seals, Stamp and Weighing Machines. Three silver badges, and repair of a fire-proof safe made up at D.P.W. Workshop, Rs. 207-6-3. Amount debited for buildings at Chedambaram and Lalgudi, Rs. 1,416.
... ...	3,439 9 10	(b)11,758 3 7	
10 0 0	1,554 9 0	4,176 11 9	
28 8 0	1,797 3 0	5,278 14 0	
24 0 0	2,521 5 6	8,357 5 8	
83 0 0	1,684 5 0	4,864 7 10	
... ...	1,252 3 0	4,536 9 3	
26 0 0	657 5 0	4,222 1 0	
... ...	742 7 0	4,218 13 0	
3 0 0	1,009 10 0	4,852 13 0	
25 0 0	1,342 8 0	4,494 1 3	
33 0 0	1,358 11 0	6,351 1 5	
29 8 0	1,617 10 0	6,805 13 2	
28 0 0	7,923 11 0	26,758 2 0	
54 8 0	5,754 2 6	22,507 14 7	
17 8 0	3,944 7 4	12,133 0 4	
34 12 0	1,430 3 0	7,308 12 5	
31 8 0	1,329 7 0	6,712 14 5	
30 0 0	1,043 11 3	8,141 6 11	
188 14 0	5,819 14 8	12,663 4 4	
355 1 0	7,279 6 2	19,679 3 10	
8 12 0	9,348 5 8	31,410 0 8	
... ...	115 7 0	921 9 0	
1,010 15 0	62,966 2 1	2,61,574 4 9	

(b) Includes Rs. 21-9-5, the value of Office Stationery.

G.—MUNICIPALITIES.

(1.)—*Income.*

Districts.	Municipalities.	Current Taxes.				
		Rate on Houses, &c.	Tax on Arts, &c.	Tax on Vehicles.	Registration of Carts.	Tolls.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Bellary	Adoni	6,177	..	1,364	527	2,950
	Anantapore ..	863	..	503	190	4,000
	Bellary	20,039	..	6,655	979	17,400
	Ghooty	891	375	468	212	2,530
Coimbatore ..	Caroor	1,045	..	191	263	2,040
	Coimbatore ..	8,955	..	1,334	1,273	8,210
	Erode	2,019	..	518	492	1,430
Cuddapah ..	Cuddapah ..	5,310	..	726	456	8,167
Ganjam	Berhampore ..	2,416	..	787	534	6,950
	Chicacole ..	1,214	..	550	267	5,731
	Cocanada ..	8,266	..	889	174	5,000
Godavery ..	Ellore	3,006	..	487	708	4,800
	Rajahmundry ..	4,397	..	494	135	2,275
	Guntoor ..	2,727	..	981	914	7,225
Kistna	Masulipatam ..	4,873	..	1,108	636	7,500
	Cumbum ..	1,088	..	343	278	1,415
Kurnool	Kurnool ..	4,889	..	1,824	367	5,947
Chingleput ..	Conjeveram ..	7,315	..	867	541	4,183
Madura	Dindigul ..	1,310	..	692	463	6,020
	Madura	10,035	..	2,202	951	24,550
	Calicut	12,028	..	1,220	367	4,034
	Cannanore ..	3,729	..	1,664	292	2,655
Malabar	Cochin	4,673	1,835	167	86	..
	Palghaut ..	3,821	..	..	..	11,910
	Tellicherry ..	6,274	..	681	63	3,235
	Coonoor ..	2,088	..	565	56	..
Nilgiri Hills ..	Ootacamund ..	16,314	..	2,998	430	..
Nellore	Nellore	7,650	..	1,872	1,662	5,020
North Arcot ..	Vellore	5,073	..	1,905	990	15,300
	Wallajahpett ..	1,721	..	352	624	5,330
Salem	Salem	12,628	..	1,603	1,873	9,260
South Arcot ..	Chellumbrum ..	5,125	..	457	238	..
	Cuddalore ..	5,075	..	3,249	1,111	11,564
South Canara ..	Mangalore ..	6,530	5,050	1,142	311	1,780
Tanjore	Combaconum ..	12,852	..	1,521	..	15,200
	Mannargudi ..	3,965	..	732	..	8,144
	Mayaveram ..	4,355	..	604	500	6,270
	Negapatam ..	9,839	7,520	1,444	1,288	11,263
	Tanjore	11,706	..	2,040	..	15,700
Tinnevelly ..	Palamcottah ..	3,185	..	1,265	394	7,388
	Tinnevelly ..	2,360	..	1,160	623	7,534
	Tuticoria ..	6,108	2,142	552	128	9,400
Trichinopoly ..	Srirungum ..	3,858	..	662	351	..
	Trichinopoly ..	16,003	..	6,047	1,706	14,900
	Bimlipatam ..	1,100	..	274	183	7,750
Vizagapatam ..	Vizagapatam ..	1,953	4,408	2,144	147	8,960
	Vizianagram ..	1,034	..	2,178	404	7,010
	Total ..	2,60,482	21,330	61,476	24,187	3,17,015

G.—MUNICIPALITIES—(*Continued*).

(1.)—*Income*—(Continued).

Districts.	Municipalities.	Current Taxes—(*Continued*).			Arrear Taxes.	
		License Fees.	Fines.	Total.	Rate on Houses, &c.	Tax on Arts, &c.
		8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.
Bellary	Adoni	317	303	11,638	39	22
	Anantapore ..	53	87	5,696	108	..
	Bellary	125	822	46,020	2	292
	Ghooty	..	213	4,689	31	9
Coimbatore ..	Caroor	21	79	3,639	..	..
	Coimbatore ..	286	680	20,738	176	..
	Erode	1	204	4,664	495	..
Cuddapah ..	Cuddapah ..	8	158	14,825	71	333
Ganjam	Berhampore ..	102	202	10,991	1,601	579
	Chicacole ..	..	15	7,777	49	..
	Cocanada ..	1,205	16	15,550	85	339
Godavery ..	Ellore	54	126	9,181	346	338
	Rajahmundry ..	450	146	7,897	398	1,122
	Guntoor ..	469	348	12,664	243	273
Kistna	Masulipatam ..	1,477	205	15,794	2,993	778
	Cumbum ..	22	53	3,199	69	46
Kurnool	Kurnool ..	281	166	13,474	919	82
Chingleput ..	Conjeveram ..	666	190	13,762	759	648
Madura	Dindigul ..	76	128	8,689	239	..
	Madura	623	147	38,508	1,032	..
	Calicut	521	462	18,632	1,426	1,318
	Cannanore ..	181	599	9,120	3,370	110
Malabar ..	Cochin	220	34	7,015	168	30
	Palghaut ..	126	238	16,095	850	194
	Tellicherry ..	50	51	10,354	105	14
Nilgiri Hills ..	Coonoor ..	29	31	2,769	294	197
	Ootacamund ..	1,860	108	15,710	682	221
Nellore ..	Nellore	433	391	17,028	51	..
North Arcot ..	Vellore	70	139	23,477	1,288	734
	Wallajahpett ..	35	61	8,123	241	639
Salem ..	Salem	351	785	26,490	2,905	1,067
South Arcot ..	Chellumbrum ..	124	179	6,123	..	..
	Cuddalore ..	343	72	21,404	1,713	..
South Canara ..	Mangalore ..	451	197	15,461	424	130
Tanjore	Combaconum ..	1,211	833	31,617	224	22
	Mannargudi ..	236	102	11,179	679	156
	Mayaveram ..	546	111	12,986	555	207
	Negapatam ..	1,617	365	33,341	75	635
	Tanjore	700	342	30,488	286	1,600
Tinnevelly ..	Palamcottah ..	138	109	12,479	..	1
	Tinnevelly ..	210	217	12,104	..	..
	Tuticorin ..	418	176	18,924	..	..
Trichinopoly ..	Srirungum ..	470	216	5,567	1,802	1,273
	Trichinopoly ..	1,269	569	28,584	1,648	386
	Bimlipatam ..	..	28	9,335	..	..
Vizagapatam ..	Vizagapatam ..	44	149	17,805	16	370
	Vizianagram ..	4	5	10,635	..	..
		17,883	10,857	7,13,230	28,457	14,165

(Turn over.)

G.—MUNICIPALITIES—(*Continued*).

(1.)—*Income*—(Continued).

Districts.	Municipalities.	Arrear Taxes—(*Continued*).			Government Allotment.	Other Receipts.
		Tolls.	Other Items.	Total.		
		13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.
Bellary	Adoni	..	..	61	35	1,709
	Anantapore ..	..	..	108	57	483
	Bellary	1,708	1,196	3,198	4,766	4,481
	Ghooty	..	..	40	80	2,355
Coimbatore ..	Caroor	..	..	..	..	..
	Coimbatore ..	..	28	204	381	7,877
	Erode	..	..	495	282	945
Cuddapah ..	Cuddapah ..	..	..	404	235	4,774
Ganjam	Berhampore ..	30	..	2,210	20	1,864
	Chicacole ..	..	4	53	7	2,072
Godavery ..	Cocanada ..	..	117	541	25	4,414
	Ellore	..	..	684	10	194
	Rajahmundry ..	..	..	1,520	134	4,068
Kistna	Guntoor	..	68	584	378	903
	Masulipatam ..	..	..	3,771	109	1,275
Kurnool ..	Cumbum	..	19	134	361	279
	Kurnool	..	10	1,011	46	1,623
Chingleput ..	Conjeveram ..	..	..	1,407	793	598
Madura	Dindigul ..	55	33	327	59	1,229
	Madura	58	..	1,090	74	19,017
Malabar	Calicut	..	..	2,744	..	3,298
	Cannanore ..	..	146	3,626	7	628
	Cochin	..	..	198	3,416	4,506
	Palghaut ..	..	..	1,044	..	2,669
	Tellicherry ..	..	..	119	192	1,450
Nilgiri Hills ..	Coonoor ..	..	93	584	56	4,880
	Ootacamund ..	..	130	1,033	1,768	15,793
Nellore	Nellore	..	27	78	3,835	5,832
North Arcot ..	Vellore	..	..	2,022	1,126	13,181
	Wallajahpett ..	..	..	880	293	1,027
Salem	Salem	..	218	4,190	1,754	4,674
South Arcot ..	Chellumbrum ..	..	..	..	187	193
	Cuddalore ..	..	..	1,713	69	5,215
South Canara ..	Mangalore ..	..	..	554	819	2,597
Tanjore	Combaconum ..	..	29	275	179	2,852
	Munnargudi ..	..	43	878	1,476	2,066
	Mayaveram ..	..	98	860	723	1,210
	Negapatam ..	2	..	712	67	13,715
	Tanjore	90	29	2,005	136	5,204
Tinnevelly ..	Palamcottah ..	..	..	1	60	5,175
	Tinnevelly ..	19	..	19	57	1,816
	Tuticorin ..	..	..	..	169	938
Trichinopoly ..	Srirungum ..	..	..	3,075	237	3,846
	Trichinopoly ..	..	65	2,099	6,538	25,289
Vizagapatam ..	Bimlipatam ..	..	..	..	10	4,122
	Vizagapatam ..	..	42	428	5	416
	Vizianagram ..	..	..	..	21	103
	Total ..	1,962	2,395	46,979	31,052	1,92,855

G.—MUNICIPALITIES—(*Continued*).

(1.)—*Income*—(Continued).

Districts.	Municipalities.	Recoveries.	Contribution from Local Funds.	Opening Balance.	Grand Total.
		18	19	20	21
		Rs.	Rs.	Rs.	Rs.
Bellary	Adoni	59	944	9,238	23,684
	Anantapore ..	..	523	431	7,298
	Bellary	..	1,300	3,627	63,392
	Ghooty	20	165	10	7,359
Coimbatore ..	Caroor	..	..	..	3,639
	Coimbatore ..	7,000	1,000	..	37,200
	Erode	..	900	1,630	8,916
Cuddapah ..	Cuddapah ..	318	1,850	524	23,230
Ganjam	Berhampore ..	..	950	1,832	17,867
	Chicacole ..	730	2,700	821	14,160
Godavery ..	Cocanada ..	..	500	3,241	24,271
	Ellore	10	1,000	7,364	18,383
	Rajahmundry ..	315	3,174	2,202	19,310
Kistna	Guntoor	..	1,500	9,697	25,726
	Masulipatam ..	..	1,000	127	22,076
Kurnool ..	Cumbum	..	954	2,218	7,145
	Kurnool	36	1,800	5,501	23,491
Chingleput ..	Conjeveram ..	100	1,809	6,774	25,234
Madura	Dindigul	10	..	3,588	13,902
	Madura	1,618	200	37,837	98,344
Malabar	Calicut	433	6,159	5,637	36,331
	Cannanore	..	..	5,065	19,018
	Cochin	..	..	1,296	16,431
	Palghaut	110	5,353	2,436	27,707
	Tellicherry	..	..	3,016	15,131
Nilgiri Hills ..	Coonoor	85	2,065	465	10,904
	Ootacamund ..	10	..	70	34,384
Nellore	Nellore	..	5,588	3,536	35,897
North Arcot ..	Vellore	..	700	19,081	59,637
	Wallajahpett ..	224	..	672	11,219
Salem	Salem	609	3,600	1,636	42,953
South Arcot ..	Chellumbrum ..	..	250	687	7,440
	Cuddalore	14	3,827	2,074	34,316
South Canara ..	Mangalore	407	..	2,583	22,421
Tanjore	Combaconum ..	15	3,270	748	38,956
	Munnargudi ..	..	3,910	150	19,659
	Mayaveram	125	900	1,919	18,723
	Negapatam	..	1,450	7,608	56,893
	Tanjore	8	..	7,865	45,706
Tinnevelly ..	Palamcottah ..	..	460	2,890	21,065
	Tinnevelly	15	530	2,122	16,663
	Tuticorin	227	1,000	201	21,459
Trichinopoly ..	Srirungum	..	3,433	862	17,010
	Trichinopoly ..	880	1,860	656	76,906
Vizagapatam ..	Bimlipatam	..	75	315	13,857
	Vizagapatam ..	..	..	4,163	22,817
	Vizianagram ..	150	..	..	10,909
	Total ..	13,528	66,740	1,74,655	12,39,039

G.—MUNICIPALITIES—(*Continued*).

(2.)—*Expenditure.*

Districts.	Municipalities.	Grant I.				Grant II.
		New Works.	Repairs.	Other Items.	Total.	Education.
1	2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.
Bellary	Adoni	828	3,242	106	4,176	1,190
	Anantapore ..	356	421	28	805	787
	Bellary	10,704	8,915	3,234	22,853	1,643
	Ghooty	..	1,052	..	1,052	984
Coimbatore ..	Caroor	126	501	..	627	..
	Coimbatore ..	3,538	6,317	794	10,649	1,048
	Erode	1,206	1,700	87	2,993	218
Cuddapah ..	Cuddapah ..	4,082	2,458	502	7,042	1,503
Ganjam	Berhampore ..	1,213	1,714	318	3,245	1,197
	Chicacole ..	1,446	962	1,118	3,526	564
Godavery ..	Cocanada ..	5,821	2,309	1,333	9,463	791
	Ellore	7,483	1,387	303	9,173	340
	Rajahmundry ..	1,477	1,571	90	3,138	407
Kistna	Guntoor ..	851	3,510	756	5,117	1,358
	Masulipatam ..	3,186	1,460	1,575	6,221	1,667
Kurnool	Cumbum ..	214	449	..	663	862
	Kurnool	2,434	1,168	..	3,602	313
Chingleput ..	Conjeveram ..	8,741	460	316	9,517	899
Madura	Dindigul ..	1,617	781	..	2,398	897
	Madura	16,182	3,390	4,474	24,046	1,858
Malabar	Calicut	461	7,172	714	8,347	1,499
	Cannanore ..	3,378	1,257	5	4,440	978
	Cochin	101	2,651	..	2,752	3,139
	Palghaut ..	350	4,635	7,023	12,008	2,453
	Tellicherry ..	1,410	3,757	1,084	6,251	560
Nilgiri Hills ..	Coonoor	..	2,255	32	2,287	128
	Ootacamund ..	8,380	3,037	2,628	14,047	1,060
Nellore	Nellore	6,942	5,006	..	11,948	3,277
North Arcot ..	Vellore	10,299	3,035	7,007	20,341	1,507
	Wallajahpett ..	1,060	1,431	325	2,816	809
Salem	Salem	5,736	2,933	949	9,618	4,132
South Arcot ..	Chellumbrum ..	199	1,214	166	1,579	25
	Cuddalore ..	2,399	3,541	442	6,382	1,798
South Canara ..	Mangalore ..	2,309	3,445	652	6,406	1,108
Tanjore	Combaconum ..	4,871	6,698	1,375	11,944	2,105
	Munnargudi ..	1,515	1,894	939	4,348	982
	Mayaveram ..	2,223	1,612	1,526	5,361	1,946
	Negapatam ..	3,565	6,919	2,964	13,448	1,319
	Tanjore	9,558	5,367	1,577	16,502	2,535
	Palamcottah ..	2,009	1,434	198	3,641	613
Tinnevelly ..	Tinnevelly ..	2,159	1,466	937	4,562	646
	Tuticorin ..	7,286	1,671	794	9,751	244
Trichinopoly ..	Srirungum ..	3,823	1,114	134	5,071	300
	Trichinopoly ..	15,874	7,275	5,461	28,610	1,877
	Bimlipatam ..	2,340	990	..	3,330	398
Vizagapatam ..	Vizagapatam ..	854	2,770	75	3,699	263
	Vizianagrum ..	1,505	1,813	3	3,321	588
	Total ..	1,72,111	1,29,161	52,044	3,53,316	54,815

G.—MUNICIPALITIES—(*Continued*).

(2.)—*Expenditure*—(Continued).

Districts.	Municipalities.	Grant III.				
		Hospitals and Dispensaries.	Vaccination.	Registration of Births and Deaths.	Conservancy.	Total.
		8	9	10	11	12
		RS.	RS.	RS.	RS.	RS.
Bellary	Adoni	1,937	150	119	4,449	6,655
	Anantapore ..	1,747	120	120	1,994	3,981
	Bellary	4,999	622	431	19,778	25,830
	Ghooty	217	82	..	2,554	2,853
Coimbatore ..	Caroor	456	20	28	609	1,113
	Coimbatore ..	5,113	180	240	8,461	13,994
	Erode	1,490	50	82	2,391	4,013
Cuddapah ..	Cuddapah ..	6,278	129	70	4,455	10,932
Ganjam	Berhampore ..	2,156	120	120	3,803	6,199
	Chicacole ..	2,470	146	174	2,263	5,053
Godavery ..	Cocanada ..	3,922	183	..	4,048	8,153
	Ellore	1,502	125	75	2,672	4,374
	Rajahmundry ..	2,382	137	..	6,069	8,588
Kistna	Guntoor ..	4,841	232	181	6,350	11,604
	Masulipatam ..	3,656	238	171	4,532	8,597
Kurnool	Cumbum ..	1,186	128	72	1,097	2,483
	Kurnool	3,258	188	359	5,918	9,723
Chingleput ..	Conjeveram ..	5,534	225	168	5,487	11,414
Madura	Dindigul ..	613	152	120	2,346	3,231
	Madura	8,508	491	442	27,157	36,598
Malabar	Calicut	8,962	143	750	6,286	16,141
	Cannanore ..	530	425	150	7,197	8,302
	Cochin	4,593	175	120	1,959	6,847
	Palghaut ..	2,930	132	420	2,498	5,980
	Tellicherry ..	3,057	313	324	2,522	6,216
Nilgiri Hills ..	Coonoor	400	180	60	2,929	3,569
	Ootacamund ..	500	201	144	6,861	7,706
Nellore	Nellore	7,348	161	240	5,073	12,822
North Arcot ..	Vellore	3,233	261	377	10,825	14,696
	Wallajahpett ..	250	117	195	2,219	2,781
Salem	Salem	6,273	454	365	13,096	20,188
South Arcot ..	Chellumbrum ..	193	78	130	2,986	3,387
	Cuddalore ..	6,767	680	666	6,715	14,828
South Canara ..	Mangalore ..	2,549	134	144	5,018	7,845
Tanjore	Combaconum ..	5,022	224	150	8,717	14,113
	Munnargudi ..	5,892	120	120	1,236	7,368
	Mayaveram ..	1,172	180	15	4,367	5,734
	Negapatam ..	2,592	192	444	13,352	16,580
	Tanjore	1,185	286	448	10,221	12,140
Tinnevelly ..	Palamcottah ..	7,498	177	192	2,934	10,801
	Tinnevelly ..	2,231	239	180	3,330	5,980
	Tuticorin ..	3,219	193	240	3,449	7,101
Trichinopoly ..	Srirungum ..	4,417	200	102	2,743	7,462
	Trichinopoly ..	5,247	718	384	14,110	20,459
Vizagapatam ..	Bimlipatam ..	3,774	170	90	2,746	6,780
	Vizagapatam ..	704	276	423	8,041	9,444
	Vizianagrum ..	..	163	270	4,022	4,455
	Total ..	1,52,803	10,310	10,115	2,71,885	4,45,113

(Turn over.)

G.—MUNICIPALITIES—(*Continued*).

(2.)—*Expenditure*—(Continued).

Districts.	Municipalities.	Grant IV.				
		Lighting.	Markets.	Choultries (Rest-houses).	Other Miscellaneous Expenditure.	Total.
		13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.
Bellary	Adoni	684	..	..	192	876
	Anantapore ..	539	..	34	94	667
	Bellary	3,039	116	209	2,731	6,095
	Ghooty	566	..	..	129	685
Coimbatore ..	Caroor	76	..	14	..	90
	Coimbatore ..	1,587	763	1,294	818	4,462
	Erode	772	..	120	110	1,002
Cuddapah ..	Cuddapah ..	577	..	93	1,377	2,047
Ganjam	Berhampore ..	1,154	71	..	192	1,417
	Chicacole ..	..	..	238	117	355
Godavery ..	Cocanada ..	1,147	..	132	998	2,277
	Ellore	100	..	218	85	403
	Rajahmundry ..	1,129	..	185	9	1,323
Kistna	Guntoor ..	952	128	..	621	1,701
	Masulipatam ..	1,138	..	..	1,794	2,932
Kurnool	Cumbum ..	175	..	..	..	175
	Kurnool ..	281	..	105	4,379	4,765
Chingleput ..	Conjeveram ..	2,582	..	..	99	2,681
Madura	Dindigul ..	1,239	196	57	90	1,582
	Madura ..	5,044	162	3,048	350	8,604
Malabar	Calicut	1,262	..	112	1,241	2,615
	Cannanore ..	1,117	..	175	615	1,907
	Cochin	749	..	201	155	1,105
	Palghaut ..	692	..	121	683	1,496
	Tellicherry ..	..	..	101	117	218
Nilgiri Hills ..	Coonoor ..	705	331	..	673	1,709
	Ootacamund ..	2,455	..	32	6,537	9,024
Nellore	Nellore	317	..	2,134	203	2,654
North Arcot ..	Vellore	3,842	407	5,228	718	10,195
	Wallajahpett ..	664	48	..	643	1,355
Salem	Salem	655	300	762	789	2,506
South Arcot ..	Chellumbrum ..	..	159	..	30	189
	Cuddalore ..	1,419	..	894	357	2,670
South Canara ..	Mangalore ..	388	525	108	748	1,769
Tanjore	Combaconum ..	1,800	..	133	858	2,791
	Munnargudi ..	1,259	..	..	..	1,259
	Mayaveram ..	997	..	..	1,448	2,707
	Negapatam ..	4,117	..	79	833	1,909
	Tanjore	2,211	..	..	293	4,410
Tinnevelly ..	Palamcottah ..	1,359	231	218	4,000	6,660
	Tinnevelly ..	1,359	246	134	1,673	3,412
	Tuticorin ..	863	..	102	617	2,078
Trichinopoly ..	Srirungum ..	663	..	202	1,051	2,116
	Trichinopoly ..	4,920	1,467	252	477	1,140
Vizagapatam ..	Bimlipatam ..	1,037	..	..	5,923	12,562
	Vizagapatam ..	527	..	..	72	1,109
	Vizianagram ..	429	..	..	168	695
					..	429
	Total ..	58,577	5,150	16,735	45,107	1,25,569

G.—MUNICIPALITIES—(*Continued*).

(2.)—*Expenditure*—(Continued).

Districts.	Municipalities.	Grant V.				
		Supervision.	Advances.	Refunds.	Balance.	Grand Total.
		18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.
Bellary	Adoni	1,747	24	..	9,016	23,684
	Anantapore ..	1,038	..	11	9	7,298
	Bellary	4,868	..	10	2,093	63,392
	Ghooty	755	..	1	1,029	7,359
Coimbatore ..	Caroor	533	500	..	776	3,639
	Coimbatore ..	2,924	2,010	1,395	718	37,200
	Erode	563	..	..	127	8,916
Cuddapah ..	Cuddapah ..	1,911	218	11	—434	23,230
Ganjam	Berhampore ..	2,218	1,000	..	2,591	17,867
	Chicacole ..	2,291	..	..	2,371	14,160
Godavery ..	Cocanada ..	2,964	..	..	623	24,271
	Ellore	1,408	..	..	2,685	18,383
	Rajahmundry ..	1,204	108	..	4,542	19,310
Kistna	Guntoor ..	1,685	26	47	4,188	25,726
	Masulipatam ..	2,028	30	70	531	22,076
Kurnool	Cumbum ..	1,002	..	..	1,960	7,145
	Kurnool ..	1,643	..	..	3,445	23,491
Chingleput ..	Conjeveram ..	1,848	10	..	— 1,135	25,234
Madura	Dindigul ..	1,201	41	28	4,524	13,902
	Madura	2,799	1,718	1	22,720	98,344
Malabar	Calicut	2,769	433	37	4,490	36,331
	Cannanore ..	2,642	..	189	360	19,018
	Cochin	1,707	..	55	826	16,431
	Palghaut ..	1,739	60	..	3,971	27,707
	Tellicherry ..	1,807	..	2	77	15,131
Nilgiri Hills ..	Coonoor ..	1,371	85	305	1,450	10,904
	Ootacamund ..	2,237	30	150	130	34,384
Nellore	Nellore	1,618	..	..	3,578	35,897
North Arcot ..	Vellore	2,728	..	63	10,107	59,637
	Wallajahpett ..	1,421	16	..	2,021	17,249
Salem	Salem	2,846	537	25	3,101	42,953
South Arcot ..	Chellumbrum ..	1,300	..	33	927	7,440
	Cuddalore ..	3,166	..	..	5,472	34,316
South Canara ..	Mangalore ..	2,005	297	24	2,967	22,421
Tanjore	Combaconum ..	2,080	..	..	5,923	38,956
	Munnargudi ..	1,236	..	130	2,888	19,659
	Mayaveram ..	1,156	134	..	2,483	18,723
	Negapatam ..	3,330	..	..	17,806	56,893
	Tanjore	3,299	..	..	4,570	45,706
Tinnevelly ..	Palamcottah ..	1,714	..	..	884	21,065
	Tinnevelly ..	3,274	..	..	123	16,663
	Tuticorin ..	1,306	197	12	732	21,459
Trichinopoly ..	Srirungum ..	1,427	..	..	1,610	17,010
	Trichinopoly ..	4,932	1,137	215	7,114	76,906
Vizagapatam ..	Bimlipatam ..	1,096	..	..	1,144	13,857
	Vizagapatam ..	3,061	..	..	5,656	22,817
	Vizianagram ..	2,047	..	..	69	10,909
	Total ..	95,944	8,611	2,814	1,52,857	12,39,039

Stat-I

H.—

(1.)—*Particulars of the Trade of the Ports in each*

Districts.	Names of Ports.	British.			For	
		Vessels.	Tonnage.	Dues.	Vessels.	Tonnage.
				Rs. A. P.		
Ganjam.	Ganjam	24	18,044	1,636 4 0	2	864
	Gopaulpore	120	127,240	15,145 8 6	13	8,230
	Barwah	3	2,273	... ...	1	614
	Sonnapore	2	2,429	... ...	...	...
	Calingapatam	41	51,819½	1,629 0 0	9	4,349½
	Poondy	4	5,044	... ...	...	...
	Bavanapad	1	1,262	... ...	1	285
	Total ...	195	208,111½	18,410 12 6	26	14,342½
Vizagapatam.	Vizagapatam	134	144,296	3,045 9 0	4	1,974
	Bimlipatam	152	158,890	4,587 9 9	27	14,484
	Conada	...	...	... ...	...	...
	Poodimadaka* ...	2	1,935	... ...	...	...
	Pentacottah*	4	4,131	... ...	3	1,630
	Total ...	292	309,252	7,633 2 9	34	18,088
Godavery.	Cocanada	185	183,736½	9,820 14 9	64	27,616
	Coringa	...	...	... ...	...	...
	Nursapore	...	...	... ...	...	...
	Total ...	185	183,736½	9,820 14 9	64	27,616
Kistna.	Masulipatam	90	94,344	2,590 13 6	5	1,820
	Nagayalanka	...	...	... ...	...	...
	Nizampatam	...	...	... ...	...	...
	Kottapalem	...	...	... ...	...	...
	Pemmudi	...	...	... ...	...	...
	Martota	...	...	... ...	...	...
	Boddavaripalem ...	...	...	... ...	...	...
	Gangadipalem ...	...	...	... ...	...	...
	Ipurpalem	26	30,850	... ...	...	...
	Motupatti	...	...	... ...	...	...
	Total ...	116	125,194	2,590 13 6	5	1,820
Nellore.	Kottapatam	1	30¼	... ...	...	...
	Itamukkala	...	...	... ...	...	...
	Pakala	...	...	... ...	...	...
	Ramayapatam ...	...	...	... ...	...	...
	Chennayapalem ...	...	...	... ...	...	...
	Tummalapenta ...	...	...	... ...	...	...
	Juvvaladinne ...	...	...	... ...	...	...
	Iskapalli	...	...	... ...	...	...
	Ponnapudi	...	...	... ...	...	...
	Mypadu	...	...	... ...	...	...
	Krishnapatam ...	...	...	... ...	...	...
	Pamanji	...	...	... ...	...	...
	Tupili	...	...	... ...	...	...
	Dugarajupatam ...	...	...	... ...	...	...
	Total ...	1	30¼	... ...	...	...
South Arcot.	Cuddalore	31	10,630	534 0 0	1	76
	Porto Novo	...	...	... ...	1	4
	Total ...	31	10,630	534 0 0	2	80

* No tonnage dues are collected

Bellary	51766	1. Rates on houses &c at 5 p.c.	Same as for Admin	4767	20041	" - 6 - 4	4 - 3 - 3	
		2. Tax on Professions &c	Do	"	292	" - " - 1		Arrears of 1873-74. This tax was not levied in 1874-75
		3. Tolls at ½ Schedule rates	Do	"	19108	" - 5 - 10		
		4. Tax on Carriages, horses &c	Do	1379	6655	" - 2 - 1		
		5. Fees for reg.n of Carts	Do	840	979	" - " - 3		
		6. License Fees &c	Do	"	1321	" - " - 4		
					48396	" - 14 - 11		
Berhampore	21670	1. Rates on houses &c at 5 p.c.	Do	3060	4017	" 3 "	1 - 5 - 0	
		2. Tax on Professions &c	Do	357	579	" " 5	1 - 9 - 11	Arrears of 1873/74. This tax was not levied in 1874-75
		3. Tolls at ½ Sch: rates	Do	"	6980	" 5 - 2		
		4. Tax on Carriages &c	Do	405	787	" " 7		
		5. Fees for Reg.n of Carts	Do	335	534	" " 5		
		6. License Fees.	Do	"	102	"		
					12999	9 - 7		
Bimlipatam	8744	1. Rates on houses &c @ 3 p.c.	Do	415	1100	" - 2 - "	2 - 10 - 5	
		2. Tolls at ½ sch: rates	Do	"	7750	" - 14 - 2		
		3. Tax on Carriages &c	Do	23	274	" - " - 6		
		4. Fees for Reg.n of Carts	Do	85	183	" - " - 4		
					9307	1 - 1 - "		
Calicut	47962	1. Rates on houses &c @ 5 p.c.	Do	5914	13452	" - 4 - 6	2 - 4 - 5	Arrears of 1873-
		2. Tax on Professions &c	Do		1318	" - " - 5		
		3. Tolls @ ½ Sch: rates	Do	"	4034	" - 1 - 4		
		4. Tax on Carriages &c	Do	350	1220	" - " - 5		
		5. Fees for Reg.n of Carts	Do	184	367	" - " - 2		
		6. License Fees	Do	"	521	" - " - 2		
					20914	" - 7 - "		
Cannanore	9259	1. Rates on houses &c @ 5 p.c.	Do	3945	7099	" 12 - 3	1 - 13 - 5	Arrears of 1873
		2. Tax on Professions &c.	Do	"	110	" - " - 2		
		3. Tolls @ ½ sch: rates	Do	"	2655	4 - 8		
		4. Tax on Carriages &c	Do	195	1664	" 2 - 10		
		5. Regist.n of Carts	Do	97	292	" - " - 6		
		6. License Fees.	Do	"	327	" - " - 7		
					12147	1 - 5 - 0		
Chellumbrum	15519	1. Rates on houses at 5 p.c.	Do		5125	" - 5 - 3		
		2. Tax on Carriages &c	Do	"	457	" - " - 7		
		3. Reg.n of Carts	Do		238	" - " - 3		
		4. License Fees.	Do	"	124	" - " - 1		
					5944	" - 6 - 2		
Caroor	7945	1. Rates on houses &c @ 5 p.c.	Do	1739	1045	" - 2 - 1	" - 9 - 7	
		2. Tolls at ½ Sch: rates	Do	"	2040	" - 4 - 1		
		3. Tax on Carriages &c	Do	240	191	" - " - 5		
		4. Fees on regist.n of Carts	Do	158	263	" - " - 6		
		5. License Fees	Do	"	21	" - " - 1		
					3560	" - 7 - 2		

Mansfield	1829	1. Walter an Anne [illegible]	Sawyer	5352	6488	" — 2 — 8	1 — 4 — 4				
		2. Phillips Sch. rates	do		11554	" — 1 — 8					
		3. Silas an Emmaline	do	803	3249	" — 1 — 3					
		4. Reg. of Deeds	do	555	1110	" — " — 5					
		5. Treasurer's acc	do	"	343	" — " — 2					
					23044	" 9 — 2					
Sudduth	1875	1. Walter an Anne [illegible]	do	1544	5381	" — 5 — 3	3 — 7 — 9				
		2. Eva an Jefferson	do	"	333	" — " — 4					Divorce 9 Jan 1875
		3. Phillips	do		8164	" — 8 — "					
		4. Silas an Emmaline	do	502	928	" — " — 9					
		5. Reg. of Deeds	do	456	456	" — " — 5					
		6. Treasurer's acc	do	"	8	"					
					15041	" 14 — 9					
Quinn Enos	1996	1. Walter an Anne [illegible]	do	1670	157	" — 2 — 7	" — " — 1				
		2. Jas an Catherine	do	"	46	" — " — 1					Divorce 9 Jan 1875
		3. Phillips Sch. rates	do	"	1415	" — 3 — 1					
		4. Silas an Emmaline	do	174	343	" — " — 9					
		5. Reg. of Deeds	do	136	279	" — " — 7					
Eno Ida	1817	1. Walter an Anne [illegible]	do	1259	2814	" — 8 — 1	1 — 13 — 7				
		2. Phillips Sch. rates	do	"	1430	" — 2 — 11					
		3. Silas an Emmaline	do	238	578	" — 1 — 1					
		4. Reg. of Deeds	do	122	492	" — " — "					
		5. Treasurer's fees	do	"	1956	" — 10 — 1					
Collins	2547	1. Walter an Anne [illegible]	do	2405	3352	" — 2 — 1	" — 15 — 9				Divorce 9 Jan 1873
		2. Silas and Infirmary	do	"	238	" — " — 3					
		3. Phillips Sch. rates	do	"	4800	" — 3 — "					
		4. Silas an Emmaline	do	285	487	" — " — 4					
		5. Reg. of Deeds	do	165	908	" — " — 5					
		6. Treasurer's fees	do	"	374	" — " — "					
					9729	" — 6 — 1					

		6. Cleave tree	do			29	" 2				
						14319	" 8 11				
Mallam	51987	1. Bolton Lawson & Co	do	9251	11067	" 3 5	1 3 3				
		2. Hall & Sch: Index	do	"	24608	" 7 7					
		3. Clay on Contractors	do	320	2202	" " 8					
		4. Reynolds & Co	do	337	957	" " 3					
		5. Cleaved tree	do	"	623	" " 2					
					39451	" 12 1					
Mainwaring	14703	1. Bolton Lawson & Co	do	2064	2644	" 2 5	1 4 6	Amount			
		2. Coal on Hydrostatic	do	"	157	" " 2		1573.74			
		3. Hall & Sch: Index	do	"	8144	" 7 4					
		4. Clay on Contractors	do	324	732	" " 8					
		5. Cleave tree	do	"	279	" " 3					
					11965	" 10 10					
Hayward	25579	1. Bolton Lawson & Co	do	3614	5808	" 3 7	1 9 9				
		2. Coal on Hydrostatic	do	"	82	"		Amount			
		3. Hall & Sch: Index	do	"	6947	" 3 9		of 1573.74			
		4. Clay on Contractors	do	580	1824	" 1 2					
		5. Tree & Co & Hall	do	183	367	" " 3					
Hamilton	18033	1. Bolton on Lawson & Co	do	1547	2910	" 2 7	1 4 9				
		2. Coal on Hydrostatic	do	34	273	" " 3	8 9 6	Amount			
		3. Hall & Sch: Index	do	"	7925	" 6 5		1573.74			
		4. Clay on Contractors	do	420	981	" " 10					
		5. Reynolds & Co	do	304	914	" " 10					
		6. Cleave tree	do	"	537	" " 6					
					12960	" 11 5					

Mangalore	29,712	1. Rates on houses &c @ 5 p.c	same as for Adoni	4403	6,954	" – 3 – 9	1 – 9 – 3	
		2. Tax on Professions &c 6th 7th & 8th classes Schedule B exempted	Do	374	5,180	" – 2 – 10	13 – 8 – 7	
		3. Tolls @ Schedule rates	Do	"	1,780	" – " – 11		
		4. Tax on Carriages &c	Do	263	1,142	" – " – 7		
		5. Regist.n of Carts	Do	96	312	" – " – 2		
		6. License Fees	Do	"	451	" – " 3		
					15,819	" – 8 – 6		
Masulipatam	36,188	1. Rates on houses &c @ 7½ p.c	Do	3199	7,866	" – 3 – 6	2 – 7 – 6	
		2. Tax on Professions &c	Do	"	778	" – " – 4		Arrears of 1873-74
		3. Tolls @ ½ Sch: rates	Do	"	7,500	" – 3 – 4		
		4. Tax on Carriages	Do	301	1103	" – " – 6		
		5. Regn. of Carts	Do	162	636	" – " – 3		
		6. License Fees	Do	"	1477	" – " – 7		
					19,360	" – 8 – 6		
Mayaveram	21,165	1. Rates on houses &c @ 7½ p.c	Do	3,893	5,510	" – 4 – 2	1 – 6 – 8	
		2. Tax on Professions &c	Do	"	207	" – " – 2		Arrears of 1873-74
		3. Tolls ½ Sch: rates	Do	"	8,270	" – 4 – 9		
		4. Tax on Carriages &c	Do	234	604	" – " – 5		
		5. Regista. of Carts	Do	125	500	" – " – 5		

Incidence of the various Rates and Taxes in the several Municipalities of the Madras Presidency for the year 1874-75.

District or place in which levied	Population of Place	Description and object of Tax	Class from and property upon which levied	Number of Tax payers	Amount of Tax	Incidence of Tax: Per head of population	Incidence of Tax: Per head of Tax payers	Act or order under which and date from which levied & Remarks
1	2	3	4	5	6	7	8	9
	5	15	10	5	6	4	6	7
Adoni	22,723	1. Rates on houses, buildings & lands at 7½ p.c of the former & 6¼ p.c of the latter.	Houses lands & buildings	4517	6216	" – 4 – 4	1 – 6 – "	All the taxes are levied under Act III of 1871 Madras
		2. Tax on Arts, Professions Trades & Callings at the rates mentioned in Sch. B of Act III of 1871 which vary from R 1 to Rs 100	Arts, Trades Professions and Callings	18	23	"	1 – 4 – "	The amount represents the arrears of 1873-74 the tax was abolished from the commencement of 1874-75.
		3. Tolls on Carriages, Carts and animals entering the Municipal limits & not licensed or registered by the Commissioners at rates varying from 1 Anna to 1 Rupee as prescribed in Schedule D annexed to the Act.	Carriages, Carts laden or not laden horses laden or ridden pony or ass laden or ridden, Elephants & Camel entering the Municipal limits Vehicles paying tax within the Municipality are exempted.	"	2950	" – 2 – 1		
		4. Tax on Carriages, horses & other animals at rates varying from 4 Annas to 12 Rs. half year	Vehicles with springs, horses, ponies, Elephants Camels Bullocks, buffaloes	721	1364	" – 1 –		

		5. Cleave Tree	do	"	644	" — 6				
					13735	" 10 5				
Reefstown	48525	1. Blake on Sumner & Jr	do	834	9914	" 3 3	1 3 1			
		2. Day on Jefferson	do	452	8155	" 2 8	10 3 6			
		3. Ellis & Sch. Index	do	"	11270	" — 3 9				
		4. Day on Emmaus	do	356	1444	" — " 6				
		5. Day's of Conte	do	215	1288	" " 6				
		1 Cleave Tree	do	"	1617	" " 6				
					33688	" 11 1				
Ashford	29922	1. Blake on Sumner & Jr	do	1332	4701	" 4 1	1 12 6			
		2. Ellis & Sch. Index	do	"	3020	" 2 8				
		3. Day on Emmaus	do	316	1872	" — 1 "				
		4. Day's of Conte	do	386	1162	" — " 11				
		5 Cleave Tree	do	"	460	" — " 3				
					16715	" 8 11				
Cattermuid	9982	1. Blake on Sumner & Jr	do	917	10996	1 1 8	12 " "			
		2. Day on Jefferson	do	"	231	" " 4				
		3. Day on Emmaus	do	353	2198	" 4 10				
		4. Day's of Conte	do	107	430	" — 3 2				
		5. Cleave Tree	do	"	1990	" — 3 2				
					16635	1 — 10 8				

Return of 1873-74

Field Trans: Augt 1/76
Ct. 1435

Palamcottah	17,945	1. Rate on houses &c @ 6 p.c	Samas for Abwabs	2250	3185	" -2-10			
		2. Tolls @ ½ Sch: rates	Do	"	7388	" -6-7			
		3. Tax on Carriages &c	Do	"	1265	" -1-2			
		4. Regist.n of Carts	Do	197	394	" -"-4			
		5. License Fees	Do	"	139	" -"-1			
					12371	"-11-"			
Palghaut	30,752	1. Rate on houses &c @ 6 p.c	Do	2427	4671	" -2-5	1-14-10		
		2. Tax on Professions &c	Do	"	194	" -"-2			Arrears of 1873-74
		3. Tolls @ ½ the Sch: rates	Do	"	11.910	" -6-2			
		4. License Fees	Do	"	126	" -"-1			
					16901	" -8-10			
Rajahmundry	19,738	1. Rate on houses &c @ 6½ p.c	Do	1671	4795	" -3-11	2-13-10		
		2. Tax on Profession &c	Do	"	1122	" -"-11			Arrears of 1873-74
		3. Tolls @ ½ the Sch: rates	Do	"	2275	" -1-10			
		4. Tax on Carriages	Do	102	494	" -"-5			
		5. Regist.n of Carts	Do	66	135	" -"-1			
		6. License Fees	Do	"	450	" -"-4			
					9.271	" -7-6			
Salem	50,012	1. Rate on houses &c @ 7½ p.c	Do	6750	15.523	" -5-"	2-4-9		
		2. Tax on Professions &c	Do	"	1067	" -"-4			Arrears of 1873-74
		3. Tolls @ ½ the Sch: rates	Do	"	9250	" -3-"			
		4. Tax on Carriages &c	Do	450	1603	" -" 6			
		5. Regist.n of Carts	Do	450	1873	" -"-7			
		6. License Fees	Do	"	569	" -"-2			
					29895	" -9-4			
Shiyungunn	11,271	1. Rate on houses &c @ 5 p.c.	Do	"	5660	" -8-"			
		2. Tax on Professions &c	Do	"	1273	" -1-10			Arrears of 1873-74
		3. Tax on Carriages	Do	"	662	" -"-11			
		4. Regist.n of Carts	Do	"	351	" -"-6			
		5. License Fees	Do	"	470	" -"-8			
					8,416	" -11-11			
Tanjore	52,145	1. Rate on houses &c @ 5 p.c	Do	11.039	11.992	" -3-8	1-1-4		
		2. Tax on Professions &c	Do	388	1600	" -"-6	4-1-11		Arrears of 1873-74
		3. Tolls @ ½ the Sch: rates	Do	"	15.790	" -4-11			
		4. Tax on Carriages	Do	450	2040	" -"-7			
		5. License Fees	Do	"	729	" -"-2			
					32.151	" -9-10			

Tellicherry	20,504	1. Rates on houses &c @ 5 p.c	same as Odoni	2531	6379	"-5-"	2-8-3	Arrears of 1873-74
		2. Tax on Professions	Do	"	14	"-"-"		
		3. Tolls @ ½ th Sch: rates	Do	"	3235	"-2-6		
		4. Tax on Carriages &c	Do	80	681	"-"-7		
		5. Registration of Carts	Do	30	63	"-"-1		
		6. License Fees	Do	"	50	"-"-"		
					10422	"-8-2		
Tinnevelly	21,044	1. Rates on houses &c @ 3 1/8 p.c	Do	4675	2360	"-1-9	"-8-1	
		2. Tolls @ ½ sch: rates	Do	"	7553	"-5-11		
		3. Tax on Carriages &c	Do	709	1160	"-"-10		
		4. Reg.n of Carts	Do	704	623	"-"-5		
		5. License Fees	Do	"	210	"-"-2		
					11906	"-9-1		
Trichinopoly	76530	1. Rates on houses @ 6¼ p.c	Do	9965	17651	"-3-9	1-12-4	
		2. Tax on Professions	Do	"	386	"-"-1		Arrears of 1873-74
		3. Tolls @ ½ th Sch: rates	Do	"	14000	"-3-"		
		4. Tax on Carriages &c	Do	2011	6047	"-1-2		
		5. Reg.n of Carts	Do	1477	1706	"-"-4		
		6. License Fees	Do	"	1324	"-"-3		
					41114	"-8-7		
Tuticorin	10565	1. Rates on houses &c @ 6¼ p.c	Do	2180	6108	"-9-3	2-12-9	
		2. Tax on Professions 6th 7th & 8th classes of schedule B exempted.	Do	148	2142	"-3-3	14-7-6	
		3. Tolls @ ½ Sch: rates	Do	"	9400	"-14-3		
		4. Tax on Carriages &c	Do	141	552	"-"-10		
		5. Reg.n of Carts	Do	65	128	"-"-2		
		6. License Fees	Do	"	375	"-"-7		
					18705	1-12-4		
Vellore	38022	1. Rates on houses &c @ 5 p.c	Do	"	6361	"-2-8		
		2. Tax on Professions	Do	"	734	"-"-4		Arrears of 1873-74
		3 Tolls @ ½ th Sch: rates	Do	"	15300	"-6-5		
		4. Tax on Carriages &c	Do	"	1905	"-"-10		
		5. Reg.n of Carts	Do	"	990	"-"-5		
		6. License Fees	Do	"	70	"-"-"		
					25360	"-10-8		
Vizagapatam	32,191	1. Rates on houses &c @ 1½ p.c	Do	1716	1969	"-1-"	1-2-4	
		2. Tax on Professions &c 5th 7th & 8th Sch: of Sch: B exempted	Do	454	4748	"-2-5	10-8-4	
		3. Tolls @ ½ Sch: rates	Do	"	8960	"-4-5		
		4. Tax on Carriages	Do	198	2144	"-1-1		
		5. Reg.n of Carts	Do	80	147	"-"-1		
		6. License Fees	Do	"	86	"-"-"		
					18084	"-9-0		

Vizianagram	20169	1. Rates on houses &c at 3 p.c	Same as for Addn	1656	1034	" — " — 10	" — 9 — 11	
		2. Tolls @ ½ the Sch. rates	Do	"	7010	" — 5 — 7		
		3. Tax on Carriages &c	Do	210	2178	" — 1 — 9		
		4. Regn. of Carts	Do	202	404	" — " — 3		
		5. License Fees	Do	"	4	" — " — "		
					10630	" — 8 — 5		
Wallajahpett	12103	1. Rates on houses &c at 7½ p.c	Do	2463	1962	" — 2 — 7	" — 12 — 8	
		2. Tax on Professions &c	Do	"	639	" — " — 10		Arrears 1873-74.
		3. Tolls @ ½ Sch. rates	Do	"	5330	" — 7 — "		
		4. Tax on Carriages	Do	650	352	" — " — 6		
		5. Registn. of Carts	Do	233	624	" — " — 10		
		6. License Fees	Do	"	35	" — " — "		
					8942	11 — 9		

Financial Department. 81

PROCEEDINGS of the MADRAS GOVERNMENT.

READ ~~the following letter~~ again Silo of Municipal Reports for 1874-75.

Read again G.O. 30 July 1875. No 1575.

85 Order thereon. Ord. 9 Aug. 1876. No 1435

B.C. 7/8 - Initial

Ord. ~~resolution~~ The matter referred being 1st year ending April 1875

Dr I cannot offer any opinion on them - or on the comments made and Members perhaps exclusive adopting the opinions of Hon'ble Colleagues who were then at the time

Re 29/7

Re should endeavour to know the reports that close up. i.e. during the early part of the ensuing year in case of the second year

Re

The papers here read give the history of the different Municipalities during the year 1874-75, and the Governor in Council proceeds to notice the principal results arrived at in their administration. The list of the Municipalities themselves remained much the same as in previous years. During the year Karoor was added. This town in the Coimbatore District contains a population

population of 7,945 souls.
It is on a line of rail-
-way, and is inhabited
by many well-to-do
people. An association
had for some time prior
to this year existed among
the inhabitants them-
-selves for raising volun-
-tary taxes and for carry-
-ing out certain pressing
sanitary improvements.
This system of voluntary
taxation however did
not work satisfactorily
and the inhabitants
applied for the introduc-
-tion of the Towns' Improve-
-ment Act, which was
accordingly introduced
from 1st November 1874.
The establishment of the
Cuddalore Municipality

and the abolition
of the Municipality
of Palamcottah noticed
in the last years re-
-port left the total
number of towns ad-
-ministered under the
Act the same as it
was in 1873-74 namely
47. In two cases
the municipal limits
were slightly altered,
those of Coimbatore
being extended to include
the village of Pulla-
-pollium, and those
of Ghooty being re-
-stricted so as to

exclude

exclude the Railway station and premises. Of Municipal towns in 1874-75 only one town, Coonoor, had a population below 5,000; Bimlipatam, Cumbum, Shoaky, Anantapore, and Ootacamund had less than 10,000 inhabitants; Madras, Trichinopoly, Tanjore, Madura, Bellary and Salem had populations exceeding 50,000.

2. The detailed balance sheet of the Municipalities for 1874-75 will be found in the first Statement appended to these proceedings. The following statement gives an abstract balance sheet, with a comparison between the years 1873-74 and 1874-75.

Receipts.	1873-74.	1874-75.
Current Taxes, &c.	Rs.	Rs.
Rate on houses and lands	2,26,697	2,60,482
Tax on arts, profession, &c.	1,38,412	21,330
Tolls	3,34,544	3,17,015
Tax on vehicles with springs and animals	60,374	61,476
Registration of carts	22,868	24,187
License fees	14,561	17,883
Fines	10,839	10,857
	8,08,295	7,13,230
Arrear Taxes, &c.		
	1873-74.	1874-75.
	Rs.	Rs.
Rate on houses, &c. ..	13,449	28,457
Tax on arts, &c. ..	14,746	14,165
Tolls	8,426	1,962
Other items	2,278	2,395
	43,899	46,979
Allotment by Government	24,564	31,051
Miscellaneous receipts	1,74,100	1,92,855
Recoveries	14,217	13,528
Contribution from Local Funds ..	55,367	66,740
	11,20,442	10,64,384
Opening balance	2,32,580	1,74,655
	13,53,022	12,39,039

Expenditure.	1873-74.		1874-75.	
Public Works.	Rs.	Rs.	Rs.	Rs.
Communications	2,63,202		1,72,111	
Repairs	1,36,173		1,29,161	
Other items	48,361		52,044	
		4,47,736		3,53,316
Education		61,390		54,815
Sanitation and Medical Services				
Hospitals and Dispensaries ..	1,28,192		1,52,803	
Vaccination	10,103		10,310	
Registration of Births and Deaths	10,140		10,115	
Conservancy	2,79,075		2,71,885	
		4,27,510		4,45,113
Miscellaneous.				
Lighting	58,933		58,577	
Markets	2,506		5,150	
Choultries and Rest-houses ..	15,390		16,735	
Miscellaneous	44,850		45,107	
Other Items.		1,21,679		1,25,569
Management and Collections		1,05,487		95,944
Advances		10,205		8,611
Refunds other than of current taxes ..		1,392		2,814
		11,75,399		10,86,182
Balance in hand .. .. *		1,77,623		1,52,857
		13,53,022		12,39,039

Balance. In the subjoined abstract are shown the entire revenue realized and the entire charges incurred in all the Municipalities during the year compared with those for the previous year:—

* Opening balance shown for 1874-75 is less than the closing balance shown for '73, figures are taken from more recent reports than the latter, and written off in the District accounts in the interim.

3. From the first Statement it will be observed that appears

excluding

excluding the opening balances, the revenue was less than that of the previous year by Rs. 56,058 only; a larger decrease might have been anticipated, inasmuch as there was a failure of Rs. 1,17,082 in the proceeds of the tax on arts and professions, which was suspended in all the Municipalities, except Ghooty, Cochin, Mangalore, Negapatam, Tuticorin and Vizagapatam, and applied in the case of the remainder to the five highest classes only in the schedule. The revenue from House-tax was in advance of that for the previous year in most

4 P 87

most Municipalities, owing partly to revision of house valuations and partly to the enhancement of the house-rate itself. Increase of house-rate was sanctioned for the following Municipalities:—

Adoni	6 to 7½ per Cent.
Cocanada	5 to 7½ — do —
Palghaut	5 to 6 — do —
Salem	5 to 7½ — do —
Mayaveram	4 to 7½ — do —
Tuticorin	3⅛ to 6¼ — do —
Combaconum	5 to 7½ — do —

and was intended in most cases to make up, at any rate in part, for the deficit caused by the suspension of the profession-tax. This tax was at first absolutely suspended with

with a view to seeing whether other taxation could not be made to suffice for the wants of Municipalities. It soon however became apparent that this policy could not be continued. A partial revival of the tax as above pointed out was sanctioned for some Municipalities where special circumstances were brought to notice, in others an enhancement of the house tax or the rates of tolls or the fee for the registration of carts was found necessary. Thus in Rajahmundry the tolls

tolls were raised from ½ to ¾ scheduled rates; in Cocanada and Salem the fee for the registration of carts was raised to the maximum; and in Mangalore the tolls were raised to the maximum rates. On the whole the revenue from taxation during the year fell short of that for the previous year by Rs. 91,985. The allotment by Government, which consists of half the surplus Pound Fund realized within Municipal limits and a few contributions in aid of certain special works or institutions managed

managed by Municipal Boards, showed an increase of Rs. 6,488. The contributions from Local Funds, which are in aid of hospitals and dispensaries that benefit alike the municipal population and that of a large portion of the surrounding Country, showed an increase amounting to Rs. 11,373. When to these is added a large increase of Rs. 18,755 under Miscellaneous receipts arising mainly from School fees, Choultries and bungalows, markets, sale of sweepings and poudrette, slaughter-houses, private scavenging, proceeds of land sold, avenues, grazing rents, cart-stands &c., the fact of the aggregate Municipal income not being so far reduced as the abolition of the Trade tax would naturally lead one to expect, is sufficiently explained. The Miscellaneous receipts include a loan of Rs. 12,500 granted to Negapatam by Government and a sum of Rs. 2,495 borrowed by the Trichinopoly Municipality from the Hospital Funds. There were other loans made

under the Loan Act, and the Municipal income was supplemented in a few rare instances by special grants from Provincial Funds.

4. The total expenditure of the year was Rs. 10,80,182. The total credits being Rs. 12,39,039, this left a balance in hand of Rs. 1,52,857. In 1873-74 the total expenditure was Rs. 11,75,399 against total credits of Rs. 13,53,022, leaving thus a balance of Rs. 1,77,623; or if later accounts be adopted, of Rs. 1,74,655. The opening balance again in 1873-74 was Rs.

Rs. 2,32,580. This gradual diminution of the resources kept in hand as a reserve is a subject demanding the serious attention of Municipalities. From a statement which will be found further on it appears that the average per-centage of closing balances to total credits of the year 1874-75 was 12 per cent. This average would be much lower but for certain large balances held over for special causes in several instances. A closing balance should be always large enough to tide

over

over the early period of the running year during which no collections are possible, and experience has proved that the amounts kept in hand though often numerically large are not as a rule sufficient to obviate financial difficulties. In Madura it is to be regretted that the balance, which was specially allowed to accumulate so as to be utilized in carrying out the drainage scheme, was reduced from Rs. 37,837 to Rs. 22720-

Looking

8 P 95

5- Looking at the expenditure under Head I it appears that new works executed during 1874-75 cost Rs 1,72,111 only against Rs 2,63,202 in 1873-74. The explanation for this large decrease is to be found in the fact that notwithstanding the increase in the rates of taxation above noticed it was still found necessary to enforce the most rigid economy in the various items of expenditure with a view to the loss of revenue arising from the abolition of the Profession tax. It was

found

found more expedient to cut down the provisions for new works, which are charges of an extraordinary character, than those for ordinary works ~~of a more fixed character~~.

A part cause for the heavy reductions in the annual outlay on new works in some of the more important Municipalities was doubtless the decision arrived at by Government on the subject of the proceeds of toll-bars situated at the approaches to municipal towns. These toll-bars had

98 97

hitherto been placed exclusively within Municipal limits, and had been worked exclusively for the benefit of the Municipal funds. Looking to the facts that on the one hand much of the traffic was through traffic and should therefore be exempted from Municipal dues, and that on the other hand the Local Fund Boards who kept up the highways could fairly claim toll in the same locality from this through traffic, it was decided to make the tolls at the entrance to Municipalities

joint tolls between these institutions and the Local Funds, and in deciding the proceeds to act broadly on the principle that tolls on through traffic belonged to the latter.

A consideration which contributed to this decision was that, where as Local Fund toll-bars could by law be established at any point on the highways, it was obviously desirable for administrative reasons that they should be placed where the employés could be most efficiently controlled;

controlled, ~~such a~~ position could best be found in the sites already chosen for Municipal toll-bars. It is to be observed that where such amalgamated toll-bars have been placed outside the Municipal limits, and under the management of the Local Fund Boards, tolls under the Local Funds Act have been leviable each way, instead of as under the Towns' Improvements Act one way only; this however operates somewhat to the disadvantage of the town inhabitants, and the arrangement has been sanctioned in a few cases only.

Tolls

Tolls being a popular form of taxation, and largely utilized by the Municipalities, to the exclusion in some cases of all other forms of taxation prescribed by the Towns' Improvement Act, the decision just mentioned contributed materially to interfere with current resources and to restrict Expenditure - The effects of the order were however less felt during the year under review than they will be hereafter, as the question of the exact proportion of the tolls to be credited to among towns people as bearing mainly on town residents

Upwards of 25 per cent of the Gross Municipal income of the year accrued from Tolls.

I think we shall have to reconsider the question of Tolls - Municipal Taxation should I think be expended as an object of benefit exclusively to the Town

110
101

to each local body had not been settled in all cases before the end of the year under review - The Expenditure on New Works exceeded Rs 10,000 in four towns only - Numerous small roads and drains were constructed, and in a few Municipalities Civil dispensaries and markets were newly erected or completed - The question of water-supply received attention in Bellary, Coimbatore, Tuticorin, and Nellore - In the last-named Municipality, a considerable portion of the work already done was destroyed by

ly the floods of October 1874. In Madura little was done towards carrying out the drainage and water-supply scheme already proposed; the expenditure incurred during the year being confined to the arrangement of the preliminaries, namely the survey of the town, the taking of levels, and the preparation of an enlarged map. In Conjeveram the commissioners went considerably beyond their income in the construction of roads not provided for in the budget. The amount

spent on Repairs was nearly equal to that expended on the same head in 1873-74; the variation under "Other Items" of Public Works was also unimportant.

6. The total educational expenditure under Grant II amounted to Rs. 54,815, against Rs. 61,390 in the previous year. The decrease in this case was not due to actual reduction of expenditure, but to the resolution of Government to transfer to Provincial Funds all charges connected with Normal Schools and Deputy Inspectors of Schools and their

Establishments

establishments, a large share of the Expenditure connected with which the Local and Municipal Funds had hitherto borne. The Municipalities were also relieved during the year of the charges connected with Elementary girls' schools. These changes doubtless set free funds; but owing to the low state of the finances no considerable Extensions of Educational operations took place during the year. According to returns submitted, the Municipalities supported 51 Municipal schools,

50 Salary grant schools, and 435 Results grant schools, and there were altogether 19,413 boys and 2,625 girls in these schools. It has been calculated that there was a Municipal population of about 180,000 and a population of children of school-going age amounting to about 180,000. Thus about 12 per cent of the children who should be under instruction were accounted for in the returns. These figures are exclusive of pupils attending institutions supported from Provincial funds, and of pupils attending unaided schools.

The

The following abstract statement shows the number of pupils attending those schools of all kinds within Municipal limits which furnish returns to the Educational Department.

Districts

10/28

Districts	Municipalities	No. of pupils in each Municipality
Ganjam	Berhampore	607
	Chicacole	598
Vizagapatam	Vizagapatam	1,255
	Vizianagram	733
	Bimlipatam	234
Godavery	Ellore	511
	Rajahmundry	610
	Cocanada	519
Kistna	Masulipatam	1,693
	Guntoor	681
Bellary	Bellary	1,405
	Adoni	203
	Anantapore	154
	Ghooty	65
Cuddapah	Cuddapah	572
Kurnool	Kurnool	454
	Pemtumm	73
Nellore	Nellore	821
Chingleput	Conjeveram	1,086
South Arcot	Cuddalore	2,261
	Chiddambaram	404
North Arcot	Vellore	1,655
	Wallajah	316
Salem	Salem	1,339
Tanjore	Tanjore	2,090
	Negapatam	1,808
	Combaconum	2,000
	Mayaveram	428
	Manargudi	494
Trichinopoly	Trichinopoly	2,183
	Srirungum	461
Coimbatore	Coimbatore	2,183
	Erode	253
Nilgiris	Ootacamund	180
	Coonoor	259
Madura	Madura	2262
	Dindigul	807
Tinnevelly	Tinnevelly	724
	Palamcottah	1,688
	Tuticorin	474
Malabar	Calicut	1485
	Cannanore	1145
	Palghaut	1,185
	Tellicherry	1,159
South Canara	Cochin	221
	Mangalore	1,720
	Total	43,085

It is highly desirable that the Governments Council should be kept informed of the extent to which the increasing demands of Education are [encroaching on the financial] resources available in Municipalities. One important factor in this case will be the extent to which schools applying for grants under the Results Grant system are refused examination or refused grants on account of want of funds; Presidents are requested to state in future in their reports whether any schools have during the year applied

15-8
109

and been refused, and if so to what extent.

7. Under grant III the expenditure on Hospitals and Dispensaries again showed an increase, being Rs 1,52,803 this year against Rs 1,28,192 in 1873-74 and Rs 1,13,722 in 1872-73. This probably indicates increased confidence in the European system of treatment. The expenditure in Bimlipatam on account of the hospital was much in excess of that of the previous year owing to the hospital having been transferred to the actual management of the Municipality. The absence of any expenditure under

under hospitals in Vizianagram is due to the munificence of H.H. the Maharajah, who himself maintains a hospital at the station. The following statement shows the attendance at a few of the most popular Municipal Dispensaries:—

——	Population	Admissions	
		In-patients	Out-patients
Conjeveram	37,327	280	14,388
Madura	51,987	322	31,481
Vellore	29,922	353	10,564
Cuddalore	40,290	432	16,563
Mannargoodi	17,703	286	9,399
Srirungum	11,271	175	11,525

Municipal vaccination charges amounted to Rs. 10,310, showing a small decrease

decrease of Rs. 207 compared with the amount spent on the same object in 1873-74. Cuddalore, Cannanore and Conjeveram showed considerable advance on the previous year. Particulars for these three towns are given in the following statement.

—	Amount spent	No. of successful vaccinations	Cost of each case.
	Rs.		Rs. a. p.
Cuddalore	680	812	0 – 13 – 4
Cannanore	425	1,947	0 – 3 – 6
Conjeveram	225	695	0 – 5 – 2

In Cuddalore the results system of payment was adopted and 4 annas for each successful case was paid in addition to 2 annas batta to those submitting to the

the operation. The charge is doubtless high and the results disproportionately low, but the Government understand that the Commissioners are adopting measures to bring the expenditure within more reasonable limits. Considerable difficulty appears still to exist in some districts, especially in the north, where in getting the people to submit to vaccination. In Coimbatore the President reports very satisfactory results. Bellary shews no improvement, 1391 operations being reported against 1500 in 1873-74, with

Inoculation has long been popular.

much the same expenditure as in the latter year. The registration of births and deaths cost Rs. 10,115, or nearly the same as in 1873-74. The returns, especially those relating to births, are yet far from trustworthy, but efforts are being made to secure as much accuracy as possible. The penal provisions of the Act on this subject have not been enforced to any great extent. Conservancy received as usual a large share of attention, a sum of Rs. 2,71,885, of the income being

being spent on this object. The sums just mentioned is exclusive of the amount spent under Public Works on useful sanitary works, such as drains, latrines, markets, water-supply schemes &c. The towns in which the Expenditure on Conservancy exceeded Rs. 10,000 are shown in the following abstract, from which it will be seen that Madura took the lead, as it did in the previous year.

Municipalities

18 P
115

Municipalities	Population	Expenditure on Conservancy	Incidence per head of population
		Rs.	Rs. as. p.
Bellary	51,766	19,778	0-6-1
Madura	51,987	27,157	0-8-4
Vellore	38,022	10,825	0-4-6
Salem	52,072	13,096	0-4-2
Negapatam	48,525	13,352	0-4-6
Tanjore	52,175	10,221	0-3-2
Trichinopoly	76,530	14,110	0-2-10

8. The variations under Grant IV are not important. Lighting, which is one of the most popular objects of Municipal outlay, did not suffer much this year from the curtailed Expenditure. The sum of Rs. 58,577 spent on it was nearly Equal to the outlay of the previous year. Kumbhpatam was the only Municipality in

in which lighting was newly introduced. In many places Kerosene was made to take the place of ordinary oil. The increase in the expenditure on Markets from Rs. 2,506 to Rs. 5,150 indicates their growing importance. The sum shown as expended for this purpose under Grant IV is, however, exclusive of the outlay on buildings.

9. Under Grant V, the cost of management and collection again showed a decrease, falling from Rs. 1,05,487 to Rs. 95,944 Excepting Chellumbrum, the latter being Rs. 7-7 per cent of the Municipal income.

Chellumbrum, where a large defalcation was committed, the managing agency in all Municipalities was generally efficient.

10. The following table shows the approximate percentage proportion between the income of other Municipalities and their outlay under each of the Grants given in the Budget forms. Advances and Refunds, and Closing Balances, are included in the statement. The percentages have been calculated on the total credits of the year including opening balances.

Districts.

Districts	Municipalities	Outlay on Grant I New Works & Repairs	Outlay on Grant II Education	Outlay on Grant III Sanitation	Outlay on Grant IV Lighting, Pumbers & Miscellaneous	Outlay on Grant V Taxation	Advances and Refunds	Closing Balance
Bellary	Adoni	18	5	28	4	7	"	38
	Anantapore	11	11	55	9	14	"	"
	Bellary	36	3	40	10	8	"	3
	Ghooty	14	13	39	10	10	"	14
Chingleput	Conjeveram	38	3	45	11	7	10	4
	Cuddalore	39	6	38	3	15	13	24
Coimbatore	Coimbatore	29	3	38	12	8	9	1
	Erode	34	2	45	11	6	"	2
Cuddapah	Cuddapah	30	6	47	9	8	1	1
Ganjam	Berhampore	18	7	35	8	12	5	15
	Chicacole	25	4	36	3	16	"	16
Godavery	Cocanada	39	3	34	9	12	"	3
	Ellore	50	2	24	2	8	"	14
	Rajahmundry	16	2	44	7	6	1	24
Kistna	Guntoor	20	5	45	7	6	"	17
	Masulipatam	28	8	39	13	9	"	3
Kurnool	Cumbum	9	12	35	2	14	"	28
	Kurnool	15	1	42	20	7	"	15
Madura	Dindigul	17	6	23	11	9	1	33
	Madura	24	2	37	9	3	2	23
Malabar	Calicut	23	4	44	7	8	1	13
	Cannanore	24	5	44	10	14	1	2
	Cochin	17	14	42	7	10	"	5
	Palghaut	43	9	22	6	6	"	44
	Tellicherry	41	4	41	1	12	"	4
Nilgiris	Coonoor	21	1	33	16	12	4	13
	Ootacamund	41	3	22	26	7	1	14
Nellore	Nellore	33	9	36	7	5	"	10
North Arcot	Vellore	34	2	25	17	5	"	19
	Wallajahpetto	25	7	25	12	13	"	18
Salem	Salem	22	10	47	6	7	1	17
South Arcot	Cuddalore	19	5	43	8	9	"	16
	Chellumbram	21	1	46	3	17	"	12
South Canara	Mangalore	29	5	35	8	9	1	13
Tanjore	Combaconum	31	6	36	7	5	"	15
	Mayaveram	29	10	31	10	6	1	13
	Mannargudi	22	5	37	14	6	1	15
	Negapatam	24	2	29	8	6	"	37
	Tanjore	36	5	27	15	7	"	16
Tinnevelly	Palamcottah	17	3	52	16	8	"	14
	Tinnevelly	27	4	36	12	20	"	1
	Tuticorin	46	1	33	10	6	1	3
Trichinopoly	Srirungum	30	2	44	7	8	"	9
	Trichinopoly	37	3	27	16	6	2	9
	Vimlipatam	24	3	49	8	8	"	8
Vizagapatam	Vizagapatam	16	1	41	31	14	"	25
	Vizianagram	30	5	41	4	19	4	1
		29	4	36	10	8	1	12

It is to be observed that the outlay on Grant II Education, does not include the sums spent on Educational buildings under Grant I

If these are added, the average percentage of Educational Expenditure becomes rather higher, as will be seen from the following Statement:-

Bellary	Adoni	6
	Anantapoor	12
	Bellary	3
	Ghooty	13
Chingleput	Conjeveram	3
Coimbatore	Caroor	"
	Coimbatore	3
	Erode	2
Cuddapah	Cuddapah	6
Ganjam	Berhampore	9
	Chicacole	4
Godavery	Cocanada	3
	Ellore	7
	Rajahmundry	2
Kistna	Guntoor	5
	Masulipatam	8
Kurnool	Cumbum	12
	Kurnool	1
Madura	Dindigul	6
	Madura	2
Malabar	Calicut	4
	Cannanore	5
	Cochin	19
	Palghaut	9
	Tellicherry	4
Nilgiris	Coonoor	1
	Ootacamund	5
Nellore	Nellore	9
North Arcot	Vellore	2
	Wallajahpet	7
Salem	Salem	10
South Arcot	Chellumbrum	1
	Cuddalore	5
South Canara	Mangalore	5
Tanjore	Combaconum	6
	Manargudi	5
	Mayaveram	10
	Negapatam	2
	Tanjore	5
Tinnevelly	Palamcottah	3
	Tinnevelly	4
	Tuticorin	1
Trichinopoly	Srirungum	2
	Trichinopoly	3
Vizagapatam	Bimlipatam	3
	Vizagapatam	1
	Vizianagram	5
	Total	5

11. The second tabular statement appended to these proceedings gives the details of incidence of taxation in each Municipality. It is observed that the incidence Statements submitted in accordance with G.O. dated 12 June 1873 No. 822 Financial from each Municipality have not been found sufficiently correct and it has been necessary to prepare the Table given with these Proceedings entirely anew. Presidents are reminded that the incidences are to be calculated on the actual collections of the year and not on the demand, and that collections within the year on account of arrears are to be included. They should also in future add a 27th heading of "License Fees" and fill it in for each column except 5 & 8. In supersession of the foot-note appended to the form given in G.O. dated 12th June 1873, Presidents are directed to fill in column 27 for tolls, and to omit them in columns 5 & 8 only. In the case of tolls the fact is not overlooked that the sums entered as received by

× Note
Will be printed with each town report in future - Abstract at end of year.

× Note
The cause of delay in issuing this review.

× Note
For the sake of uniformity with previous statistics - But principle perhaps doubtful.

To included in all the Govt Office reviews beginning 1871-72 - See above Note.

× Note
Similar reasons. In the review we give one column "omitting tolls". But it is desirable that the detailed forms should contain them; they can then be subtracted - See G.O. of 30 Dec 1872 No 1728 para 7.

by Municipalities are in reality the sums received jointly for Municipalities and Local Funds at those particular places; but for the present, and until the adjustments between the two bodies are completely effected throughout the Country, this inaccuracy must stand. Another cause of slight inaccuracy will necessarily occur in the case of tolls which are farmed out; in these instances the cost of collection, or profits of the farmer should properly so speaking be included in ascertaining

a

12738

a true incidence. Columns 6 and 7 of the incidence statement should be totalled; Columns 5 and 8 cannot properly be totalled, both on account of the omission of tolls and license fees, and because it will not unfrequently happen that persons included under one form of tax will also at the same time fall under another.

The population entered in Column 2 should always be given according to Census figures.

Statistical

12. The following abstract statement gives

gives some abridged information regarding population and incidences; the total income of each Municipality, including opening balances, is also added. The incidence of taxation is given under two columns, one showing the results when tolls are included, the other showing the results when they are excluded.

Municipalities

Municipalities	Incidence of Taxation (Tolls included)	Incidence of Taxation (Tolls excluded)

Municipalities	Census Population	Income including opening balance	Incidence of taxation excluding tolls	Incidence of taxation including tolls	
Adoni	22,723	23,684	Rs. as. P	Rs. as. P	
Anantapore	4,918	7,298	" 5-11	" -8-0	
Bellary	51,766	63,397	" 5-7	1-2-7	
Berhampore	21,670	17,867	" -9-1	" 14-11	
Bimlipatam	8,744	13,857	" -4-5	" -9-7	
Calicut	47,962	36,331	" -2-10	1-1-0	
Cannanore	9,259	19,018	" -5-8	" -7-0	
Caroor	7,945	3,639	1-" -4	1-5-0	
Chellumbrum	15,519	7,440	" -3-1	" -7-2	
Chicacole	15,587	14,160	" -6-2	" -6-2	
Cocanada	17,839	24,271	" -2-1	" -8-0	
Cochin	13,840	16,431	" -9-11	" -14-5	
Coimbatore	35,310	37,200	" -8-4	" -8-4	
Combaconum	44,444	38,956	" -5-5	" -9-2	
Conjeveram	37,327	25,234	" -5-8	" 11-2	
Coonoor	3,058	10,904	" 4-7	" 6-5	
Cuddalore	40,290	34,316	1-1-5	1-1-5	
Cuddapah	16,275	23,230	" -4-6	" -9-2	
Cumbum	7,295	7,145	" -6-9	" -14-9	
Dindigul	12,865	13,902	" -4-1	" -7-2	
Ellore	25,487	18,383	" -3-6	" -11-"	
Erode	7,847	8,916	" -3-1	" -6-1	
Ghooty	6,730	7,359	" -7-2	" -10-1	
Guntoor	18,033	28,726	" -4-8	" -10-8	
Kurnool	25,570	23,491	" -5-"	" 11-5	
Madura	51,987	98,344	" -5-7	" -8-4	
Manargudi	17,703	19,659	" -4-6	" 12-1	
Mangalore	29,712	22,421	" -3-6	" -10-10	
Masulipatam	36,188	22,076	" -7-7	" -8-6	
Mayaveram	21,165	18,723	" 5-2	" -8-6	
Negapatam	48,575	66,893	" 5-8	" -10-5	
Nellore	29,922	35,897	" 7-4	" -11-1	
Ootacamund	9,982	34,384	" -6-3	" -8-11	
Palamcottah	17,945	21,065	1-10-8	1-10-8	
Palghaut	30,752	27,707	" -4-5	" -11-"	
Rajahmundry	19,738	19,310	" -2-8	" -8-10	
Salem	50,012	42,953	" -5-8	" -7-6	
Srikungum	11,271	17,010	" -6-7	" -9-7	
Tanjore	52,175	45,706	" -11-11	" 11-11	
Tellicherry	20,504	15,131	" -4-11	" -9-10	
Tinnevelly	21,044	16,663	" -5-8	" -8-2	
Trichinopoly	76,530	76,906	" -3-2	" -9-1	
Tuticorin	10,565	21,459	" 5-7	" -8-7	
Vellore	38,022	59,637	" -14-1	1-12-4	
Vizagapatam	32,191	22,817	" -4-3	" -10-8	
Vizianagram	20,169	10,909	" -4-7	" -9-"	
Wallajahpeto	12,103	11,219	" -2-10	" -8-5	
			" -4-9	" -11-9	

It will be seen by a comparison of this state-ment with the statement given in para 2 of G.O. dated 12 April 1875 No 824, that the incidence of taxation including tolls has fallen lightened off between 1873-74 and 1874-75. This might have been expected, owing to the very general abolition of the Trades Tax. There were however some exceptions, as will be seen from the following list:-

Incidence

Incidence 129 Tolls.

	Incidence including Tolls. 1873-74				1874-75		
Arcantapore	1	2	5		1	2	7
Erode	0	9	8		0	10	1
Berhampore	0	8	5		0	9	7
Chicacole	0	7	10		0	8	0
Dindigul	0	10	8		0	11	0
Chellumbrum	0	2	11		0	6	2
Cuddalore	0	8	6		0	9	2
Combaconum	0	10	4		0	11	2
Tuticorin	1	6	1		1	12	4

The trades tax was not in force in 1873-74 in any of these except Berhampore and Tuticorin; and in all of them, except Combaconum and Tuticorin, the increase was due rather to Expansion of revenue than to

increased

increased taxation -
The small town of
Aramtapore raised
a slightly increased
revenue under house-
-tax and tolls - In the
case of Erode, Berham-
-pore, Chicacole, Din-
-digul, and Cuddalore,
the increased incidence
was due either to the
increase in the current
revenue arising from
a more correct re-valua-
-tion of houses, or to
a casual increase un-
der Tolls, or to a larger
proportion of arrears
having been collected
during

during the 2 yrs - In
Chellumbrum the Mun-
-icipality had only
been in existence during
the latter half of
1873-74 - In Combaco-
-num the increase in
the incidence was slight,
being due to the change
in the house rate from
5 to 7½ per cent - In
Tuticorin the increase
in the incidence of
taxation was higher
than in any other Mu-
-nicipality; this was
owing to the house rate
having been raised from
3⅛ to 6¼ per cent. and
the Profession tax
having

having been partially retained as well. The including Tolls.
incidence here was the highest, not excepting even the hill station of Ootacamund, which has always necessarily shown a high figure. The fall in the incidence of taxation at Ootacamund was due to the abolition of the Profession tax.

13. The dates of the receipt by Government of the various Municipal reports for 1874-75 are given in the following list.

All

All these reports were due by the 1st June 1875, but the only reports that were received within that time were those for Karoor, Coimbatore, Erode, Rajahmundry, Bimlipatam, Vizagapatam, and Vizianagram. The most unpunctual reports were those from Ellore, Guntoor, Calicut, Cannanore, Palghaut, Tellicherry, Coonoor, Ootacamund and Shiruvayur; these were received after a delay of more than six months.

A list showing the dates on which the reports on the working of Municipalities for 1874-75 reached the Govt. Offices

Districts	Municipalities	Date of receipt
Bellary	Adoni	3d August 1875
	Anantapore	9th do do
	Bellary	12th July do
	Ghooty	13th do do
Chingleput	Conjeveram	12th August 1875
	Caroor	27th April do
Coimbatore	Coimbatore	7th May do
	Erode	26th April do
Cuddapah	Cuddapah	12th November do
Ganjam	Berhampore	25th October do
	Chicacole	
	Cocanada	31st July do
Godavery	Ellore	11th February 1876
	Rajahmundry	18th May 1875
	Guntoor	28th February 1876
Kistna	Masulipatam	25th November 1875
	Cumbum	12th October do
Kurnool	Kurnool	17th August do
	Dindigul	2d September do
Madura	Madura	30th July do
	Calicut	25th January 1876
	Cannanore	20th do do
Malabar	Cochin	16th December 1875
	Palghaut	20th January 1876
	Tellicherry	5th February do
Nilgiris	Coonoor	11th February do
	Ootacamund	21st January do
Nellore	Nellore	18th December 1875
North Arcot	Vellore	16th November do
	Wallajapetto	16th do do
Salem	Salem	4th October do
South Arcot	Cuddalore	14th November do
	Chellumbram	11th December do
South Canara	Mangalore	27th do do
Tanjore	Coombaconum	1st November do
	Nagaveram	20th October do
	Mannargudi	1st September do
	Negapatam	14th August do
	Tanjore	13th do do
Tinnevelly	Palamcottah	11th September do
	Tinnevelly	
	Tuticorin	
Trichinopoly	Srirungum	28th February 1876
	Trichinopoly	25th October 1875
Vizagapatam	Bimlipatam	28th May do
	Vizagapatam	

135

Revenue Depto 6/11
P. W. 11/
Bd of Revr 14/
Surgn Genl L. M. D. 6/
Sanitary Comr 6/ Desp 579/76
Director of Pub Instr 7/6
Accts General
Presidts of all Municipalities 28/2 Desp 579/76
L. F. Boards

17 July 1876

Govt. of {1876} Madras.

To Financial.

Dated
Recd } 187 , No.

Nos. 1435-9/9-8-1876