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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

8th January 1877, No. 66.

Municipal—Report.

Read the following paper :—

No. 79. *From W. LOGAN, Esq., President of the Municipal Commissions, Malabar District, to the Chief Secretary to Government, dated Calicut, 30th October* 1876, *No.* 33.

I have the honor to submit herewith the annual report on the working of the Towns' Improvement Act in the Municipality of Cochin during the past official year 1875-76, together with the usual statements and the reports of the Municipal Auditor and of the Medical Officer with enclosures.

2. *Receipts.*—The total income of the Municipality during the year under report amounted to Rupees 16,430-11-10 against an estimate of Rupees 12,880. The particulars thereof, as compared with the estimate of the year and the actuals of the previous year, are given below.

* * * *

3. From the above statement it will be seen that the actual receipts of the year under report exceeded the estimate by Rupees 5,249-12-6 and the actuals of the previous year by Rupees 1,699-0-8. This increase is visible mostly under the item " 5, Endowments, Contributions, &c.," the excess under it alone amounted to Rupees 4,551-3-9. The reason for this increase is explained in paragraph 2 of the covering letter of the Vice-President, who states that the invested capital of the Municipal Dispensary, namely, Rupees 4,398-2-3, was withdrawn from the Madras Bank for the purpose of investing the same on a higher rate of interest. Of the above sum, only Rupees 3,300 was invested again on interest of nine per cent. per annum, and the balance, Rupees 1,098-2-3, was appropriated with a view to recoup afterwards for sanitary measures during the outbreak of cholera in the Municipality.

4. As all the items of receipts under the several major heads have been fully explained in the report received from the Municipality, it is unnecessary to notice them in this review. The following is a statement of demand, collection, and balance of rates, taxes, tolls, &c., for the year under report with percentage of collection to demand :—

Year.		Total Demand.	Collection.	Balance.	Percentage of Collection to Demand.
		RS.	RS.	RS.	RS.
1875-76.	Current	6,894	6,316	278	91·61
	Arrear	221	69	21	31·22

5. *Expenditure.*—The total expenditure amounted to Rupees 17,965-1-1 against an estimate of Rupees 1,288. The particulars of the above figures as compared with the actuals of 1874-75 are given below.

* * * *

6. There was an increase of Rupees 5,085-1-1 in the actual expenditure over the estimate, which was mainly under the Grants I and III. The reason for the increase under the former grant was due to excess expenditure necessitated by the outbreak of cholera, and that under the Grant III was due to an investment of Rupees 3,300 on higher rate of interest on account of the hospital. The items of expenditure are also fully explained in the Vice-President's report.

7. Thus the total actual receipts of the Municipality during the year amounted to Rupees 18,129-12-6 against an expenditure of Rupees 17,965-1-1, leaving an unexpended balance of Rupees 164-11-8 at the close of the year. Deducting the credit and debit on account of the funded capital of the dispensary, the receipts and charges of the pure Municipal Fund were respectively Rupees 13,731-10-3 and Rupees 13,566-14-10.

8. *Hospital.*—The number of patients treated at the hospital was 9,610, of whom 517 were in-patients. These numbers show an increase of 737 over those of the previous year. The Medical Officer's report herewith submitted fully describes the working of the hospital and the bad state of public health owing to the outbreak of cholera in the Municipality during the year under report.

9. *Vaccination.*—The number of persons vaccinated was 8·87, of whom 664, or 74·85 per cent., were successfully operated on. Small-pox did not prevail to the same extent as in the year previous.

10. *Mortality.*—The register of births and deaths shows 413 deaths against 372 births. The reason for the increased mortality was due to the outbreak of cholera, the victims to that disease alone numbered 158.

11. The sanction of Government is solicited, with reference to Section 36 of the Municipal Act, for the investment of the dispensary funds as proposed. Copies of the proceedings of the Commissioners authorizing the withdrawal of the amount from the Bank and its investment are enclosed.

ANNUAL REPORT of the COCHIN MUNICIPALITY for 1875-76.

The Commissioners have the honor to submit the annual report of the Cochin Municipality for 1875-76, together with all the statements relating to receipts and disbursements.

2. The total amount of receipts from all sources for the year under notice was Rupees 18,129-12-6. In this is included the opening balance, Rupees 826-3-11, and the dispensary funded capital Rupees 4,398-2-3 withdrawn from the Madras Bank for the purpose of investing the same on a higher rate of interest. The receipts consequently exceed the budget amount sanctioned in G.O. of 19th April 1875, No. 876, Financial Department, by Rupees 5,249-12-6. The balance at the disposal of the Commissioners on the 1st April 1876, after deducting the sums invested and expended during the year, was Rupees 164-11-5.

The *Receipts* may be divided as follows :—

3. *Assignments and Allotments by Government.*—The amount received from the Surplus Pound Fund was Rupees 29-12-11 ; contributions to the Civil Dispensary from "Provincial Services" and "Port Funds" were Rupees 520 and Rupees 500 respectively. The revenue realized from the sale of the Vypeen Ferry Farm was Rupees 1,705, exceeding the result* of the sale of 1874-75 by Rupees 350.

* Rupees 1,355.

4. *Rates on Houses, Buildings, and Lands.*—The total amount assessed under this head was Rupees 4,779-3-2, and the amount collected, inclusive of arrears, Rs. 32-0-11, was Rs. 4,596-5-4. The collection, it is necessary to state, exceeds the budget estimate* by Rupees 96-5-4. This is attributable to assessments on new properties made during the year and the arrears recovored. The sum left uncollected at the close of the year, less the sum of Rupees 15-13-6 remitted on appeals and Rupees 18-1-3 written off as irrecoverable, was Rupees 202-2-0. In this sum is included the balance of demand of previous year, Rupees 21-2-0 after deducting Rupees 7-13-2 as irrecoverable.

* Rupees 4,500.

5. *Tax on Arts, Professions, and Trades.*—The assessment for the year under review was Rupees 2,115, whilst the amount estimated was Rupees 2,120. The net amount collected was only Rupees 1,788-8-0, of which Rupees 37 were arrears. There was a balance at the close of the year of Rupees 97 to be recovered after deducting Rupees 13 remitted on appeals and Rupees 253-8-0 as irrecoverable. It should be stated here that the sum written off as irrecoverable was made in consequence of those traders who were assessed for this amount having discontinued their trade within this Municipality and left the place. The sum of Rupees 160 put down in the report of 1874-75 as recoverable arrears ; only Rupees 37 were so recovered. This is also owing to the same reasons stated above.

6. *Tax on Carriages and Animals.*—The sum of Rupees 159-8-0 was collected in the year, being an excess of Rupees 9-8-0 over the estimated amount.†

† Rupees 150.

7. *Registration of Carts.*—The registration of carts and other vehicles without springs yielded Rupees 78. The budget estimate was only Rupees 50.

8. *License Fees.*—The fees realized by the licensing of slaughter-houses and offensive trades were as follows :—

	RS.
Five slaughter-houses	50
One lime kiln	20
Seven places for storing dry fish	140
Total ...	210

The sum collected under this head exceeds the budget estimate‡ by Rupees 50.

‡ Rupees 160.

9. *Magisterial Fines.*—The fines were estimated at Rupees 40, but the amount actually realized was only Rupees 31-4-0.

10. *Fees from Schools and Training Institutions.*—In the budget the fees from the Municipal School were estimated at Rupees 800, but the actual amount realised, without including the sum of Rupees 77, arrears left uncollected at the end of the year, was only Rupees 563. The budget was framed in the expectation that the number of pupils existing on the rolls of the institution at the time would remain intact during the period under review, and, as this expectation was not realized and some of the pupils having left the school at the early part of the year, the deficiency, Rupees 160, must be partly attributed to it and partly to the reorganization of the classes in the lower department and the reduction of fees thereupon. The average number of pupils on the register roll of the school for the year was 100 and the attendance seventy-nine.

11. *Endowments and Sundry Contributions and Donations.*—The total receipts on account of the dispensary during the year was Rupees 1,292-1-6. This amount is exclusive of Rupees 4,398-2-3, funded capital of the institution withdrawn from the Madras Bank. The receipts may be divided as follows, viz., subscriptions, Rupees 687-14-0 ; admission fees from seamen, Rupees 140 ; sale of medicines, &c., Rupees 172-8-7 ; and interest on funded capital, Rupees 291-10-11. From this it will be seen that the revenue exceeded the budget estimate§ by Rupees 172-1-6. The income derived from the travellers' bungalow during the same period was only Rupees 231, being Rupees 19 less of the estimated amount.‖

§ Rupees 1,120.

‖ Rupees 250.

12. *Miscellaneous.*—Under this head are included the rents of the three fish-markets amounting to Rupees 995 and Sundries Rupees 205-14-7, both together making Rupees 1,200-14-7. The amount estimated for the year was only Rupees 800. The excess is owing to higher rents having been obtained for the fish-markets and to several other incidental incomes derived during the period under review.

13. The incidence of the house-tax per head of the population was Annas 5 and Pies 3·76, and of the tax on trades and professions (exempting the last three classes on which no tax has been sanctioned by Government to be levied), Annas 2 and Pies 0·81.

14. *Expenditure.*—In the budget estimate for the year the expenditure of the Municipality was estimated at Rupees 12,880, while the actual disbursements were Rupees 17,965-1-1. In this is included the sum of Rupees 4,398-2-3, dispensary funded capital withdrawn from the Madras Bank for the purpose already mentioned in this report, of which sum Rupees 3,300 were invested on interest of nine per cent. per annum on good security, and the balance, Rupees 1,098-2-3, was taken for public works which were emergently required for sanitary purposes during the outbreak of cholera at this place and to be replaced hereafter.

15. The expenditure may be divided under the following heads :—

Public Works, Grant I.—The sanctioned amount for public works was Rupees 1,200 and the sum actually expended was Rupees 2,578-14-7, of which Rupees 1,938-14-1 were for new works, viz., reconstructing Calvetty Bridge, Rupees 750 ; opening out new drains, Rupees 607-10-10 ; constructing two masonry latrines, Rupees 250 ; making new dust-boxes, Rupees 98-4-0 ; enlarging wooden latrines, Rupees 142-9-6 ; enclosing paupers' cemetery, Rupees 81-14-8 ; and improving the fish-markets, Rupees 8-7-1. In communications the sum of Rupees 451-11-0 was expended in repairing roads and bridges and Rupees 188-5-6 for sanitary and miscellaneous purposes, such as repairing latrines, privy-boxes, &c. It will be seen that the amount expended on this head exceeded the budget estimate by Rupees 1,378-14-7. The excess must be attributed to the unexpected necessity which had arisen during the year for works for sanitary purposes as said before.

16. *Education, Grant II.*—The amount assigned for the year for the Municipal School was Rupees 3,380, but the sum expended was only Rupees 2,808-11-3. The establishment cost Rupees 2,295-7-0 and contingent expenses, including the cost of repairing the school, Rupees 513-4-3, both making Rupees 2,808-11-3. The school-fees collected during the year were Rupees 563, leaving a balance of Rupees 2,245-11-3, which had to be met from Municipal Funds.

17. *Sanitation and Medical Services, Grant III—Dispensary.*—The amount allotted for the dispensary for the year under review was Rupees 2,970, whilst the sum expended was Rupees 3,131-1-5. This is exclusive of Rupees 3,300 invested as hereinbefore stated. The excess, Rupees 161-1-5, in the expenditure over the estimate is owing to a larger sum of money having been paid for medicines during the period.

18. *Vaccination.*—Under this head a sum of Rupees 174-8-0 was expended, this being less by Rupees 15-8-0 of the sanctioned amount.

19. *Registration of Births and Deaths.*—The budget amount on this account was Rs. 150, and the sum actually expended was only Rupees 120.

20. *Conservancy.*—In respect to the expenditure on this head it is necessary to explain that, in consequence of the outbreak of cholera in this town during the year under notice, Rupees 932-1-7 were spent in excess of the estimate. Every measure conducive to the health of the public and to check the disease was promptly adopted and strenuously carried out, and the strictest attention was paid to the thorough cleanliness of the place.

21. *Miscellaneous, Grant IV.*—The items under this head are as follows :—*Lighting* cost Rupees 794-6-8 ; *watering streets* and *avenues* Rupees 164-2-1 ; repairs to *fire engine*, Rupees 16-14-2 ; *killing dogs*, Rupees 30-12-0 ; and *travellers' bungalow*, Rupees 209-15-3 ; in all making a total sum expended of Rupees 1,216-2-2. The budget amount for the year was Rupees 1,300.

22. *Supervision and Management, Grant V.*—The sum spent for office and contingencies was Rupees 1,455-0-5, and for miscellaneous purposes Rupees 183, viz., house-rent Rupees 108, and remuneration for auditing municipal accounts Rupees 75.

23. *Refunds.*—Rupees 65-9-8 were refunded during the year, being remissions on account of vacant houses on which taxes were levied in the previous year.

24. Before concluding this portion of the report the Commissioners beg to solicit the approval of Government for the withdrawal from the Bank of Madras the funded capital of the dispensary to be invested on a higher rate of interest, the greater portion of which sum, as already explained, has been so invested and the balance taken by the Municipality for urgent public works needed and which is to be replaced hereafter.

25. *The Dispensary.*—The annual report from the Civil Surgeon on the working of this institution is herewith appended. During the period under notice 9,610 patients were treated in the dispensary. In comparing this figure with those in the previous year, it shows an increase in the present of 737 patients. Of this, 517 were in and 9,093 out patients.

26. *Vaccination.*—The work done in this department from the number of vaccine operations performed is satisfactory. There were 887 persons vaccinated during the year. Of these 664 proved successful, 111 unsuccessful, and 112 were reported as "result unknown." Small-pox did not prevail to the same extent as in previous years and the number of deaths which occurred during the year was only 39, being 32 less of the figure reported last year.

27. *Registration of Births and Deaths.*—The registration was attented to carefully. The number of births registered was 368, showing a ratio to the population of 26·59 per mille, and of deaths 413 or 29·84 per mille. It will be observed that the mortality during the year had been greater than what it was last year.

Deaths.—The number of deaths from different causes may be divided as follows :—

Cholera	158
Small-pox	39
Fever	37
Bowel Complaints	3
Accidents	4
Other Causes	172
Total ...	413

28. *Public Health.*—The public health was very unsatisfactory during the year under review ; cholera broke out about the middle of October, and the number of deaths from this disease during the time it prevailed, that is, from 15th October to 31st March, was very great, 158 persons having fallen victims to it. The Mahomedan population were the chief sufferers, 102 persons from this community were carried off, cases of small-pox and fever were less than what it was last year, and the deaths from these diseases were confined entirely amongst the Mahomedan and Native population.

29. *Conservancy.*—The strictest attention was paid to the conservancy of the town, more particularly when cholera broke out at this place. During its prevalence all sanitary works were carefully attended to and the town was kept thoroughly clean.

30. *Auditor's Report.*—The report on the auditing of the Municipal Accounts for the year under review is herewith submitted in original.

31. In concluding this report the Commissioners regret to state that a most destructive fire occurred at Calvetty within the town on the night of the 7th January last in which much valuable property was destroyed consisting of 18 tiled ware-houses and several cadjan sheds and huts. The incident happened through a cadjan hut in the vicinity of the merchants' yards in this locality having accidently caught fire, and, owing to the inflammable nature of the surrounding buildings, it rapidly spread. The fire raged during the whole night, and was only put out next morning.

COCHIN,
23rd October 1876.

(Signed) J. H. ASPINWALL,
Vice President.

1875-76.

CIVIL HOSPITAL AND DISPENSARY, COCHIN.

Miscellaneous Observations with reference to annual return of sick.

There has been nothing unusual in the season hitherto, but the rain during the year was below the average, the monsoon not having lasted so long or been heavy as usual, the rainfall for the year being but 110·753 or 46,884 below that of last year, but I am not aware of any sickness having resulted on this account. It is true cholera broke out here on 15th October about the cessation of the rains, but, as the disease was more or less prevalent elsewhere, I can hardly attribute its appearance to the scantiness of the monsoon.

2. Up to the present date 9,795 cases were treated in the Civil Hospital, of whom 547 were intern and 9,248 were extern patients. Of the intern patients only 58 were dieted by the hospital and the others, 489, dieted themselves, so that the self-supporting outnumbers by eight to one the pauper patients. This proportion would have been still larger but that small-pox patients are included, all of whom were dieted. By this it will be seen that the majority of the intern patients are not paupers, but come to hospital for treatment and not for food.

3. Small-pox, which was so fatal in 1873, is still endemic in Cochin. It is no longer epidemic, but the disease still hangs on, and we are seldom without one or two cases in the Small-pox Hospital. The complaint lingers in the surrounding country, and, as long as this is the case, the town can hardly be exempt. Forty-seven cases of the disease were treated during the year, of which nineteen proved fatal. How far compulsory vaccination would be expedient and compatible with the feeligs of the population I am unable to say, but without it I do not see how such a highly-contagious disease as small-pox is to be extirpated from a town like Cochin. Where people are crowded together it must either be stopped by vaccination or burn itself out. Both ways are in operation at present, but the people are at the best apathetic about vaccination, constantly making excuses to avoid it, and patients, when convalescent or suffering from a mild attack of small-pox, often run away from the hospital during the night, and of course spread the disease. At the present moment, 31st March, there are two cases of small-pox in hospital. On one or two occasions during the year the Small-pox Hospital was without patients for a short time, and on the last occasion, as I began to hope the disease was about to cease, a pattamar came in with a mild case of modified small-pox on board, and I put her into quarantine almost against my will, for I could hardly believe that there were not some cases of the disease lurking about although the hospital was empty. It was well I did so, for, after the vessel was three or four days in quarantine, we had patients again in the hospital. Had I not insisted on the quarantine, doubtless it would have been said that, owing to my remissness, the disease was re-introduced into Cochin. I feared at the time I was unjust to pattamar, but I had no choice. To show how vain precautions in the way of quarantine may be I may state the following :—Two or three days after the above vessel was placed in quarantine I was passing her in a boat with Master Attendant, Collector, &c., on an expedition to choose a quarantine ground, and, as we passed at some distance from vessel, the question was asked what steps were taken to prevent communication with shore ? "A boat has been placed on guard to row round at some distance day and night." We could not see boat, but, on approaching nearer, we saw a boat alongside of vessel, and, on asking our boatmen, they answered it was the guard-boat and the men were sleeping on board !!! On my suggestion I believe the guard was placed in quarantine also, but the question arises, "Who will look after the guardians themselves."

4. I have already sent in a report on cholera for the calendar year 1875 ; but, as with the exception of one sporadic case which occurred in January 1875, the disease did not commence until October last and still continues. I shall resubmit the report already made altering it so as to comprise an account of the official year. Cholera, which was approaching Cochin for some time, appeared at length on the morning of 15th October 1875 in the house of a Moplah in Calvetty, where two persons were attacked, one of whom died on the same day, and the other on the 17th. The third case occurred on the 17th, and from 15th to 20th October six persons suffered from the disease, all in Calvetty. On the latter date a case appeared in the neighbourhood ; on the 25th the disease became general, and from the origin of the epidemic, on the 15th October to the close of the official year on the 31st ultimo, 217 persons were attacked, 129 of whom died. Until 31st December the majority of these cases, ninety-four to fifty-three, appeared in Calvetty, but since the 1st January the disease has become more general, and to the present date 106 cases have occurred in Calvetty and 111 in the rest of the town. This Calvetty is the Mahomedan quarter and the place in which, as far as I can learn, cholera, small-pox, or other epidemics generally commence in Cochin. The dwellings are leaf huts surrounded by leaf enclosures six feet high with narrow paths four to six feet wide between them by which houses may be reached. When standing in one of those lanes the leaf walls, which may be nearly touched on each side with the extended hands, circumscribe vision literally, and one can only see a short way up and down a leaf bounded passage. The place is situated in a cocoanut tope, and houses, privies, and compounds which serve as such, wells, sewers, and trees are all mixed up close together without ventilation, and an epidemic or fire must necessarily spread through the quarter. The recent fire was not in this part of Calvetty, but amongst the godowns and stores ; had it been here, the loss of property would have been comparatively inconsiderable, and the gain in the way of sanitation might have been great. The Moplah inhabitants are highly prejudiced and neither reported their sick at hospital or took European treatment. They even sometimes reviled the Hospital Assistant and Pupils who went round to their houses and urged them to take medicine. Out of the entire number of 217 cases of cholera which occurred in the official year only four were brought to hospital, and but one of these was a Mahomedan. One hundred and sixty-four refused treatment. In fifteen cases medicine was accepted, but probably in some instances at least was not used, and only thirty-seven persons were really treated or known to have taken our medicine. I say our medicine because doubtless many took what they supposed to be native remedies. Of the thirty-seven persons treated twenty-four recovered, and of the fifteen cases in which treatment was doubtful, only six recovered. One hundred and seven out of the 129 fatal cases refused treatment, thirteen were treated, and in nine cases the treatment was doubtful. The great majority of those cases were not reported at the hospital, but were discovered at their houses either by the Municipal servants or the Hospital Assistant and Pupils when making their daily house-to-house visitation in quest of the disease. I have stated above that of the thirty-seven cases treated twenty-four or the majority recovered, and only thirteen died. In so fatal an epidemic this was a most favorable result, more particularly as five at least of the thirteen fatal cases treated were collapsed and four of them were in a hopeless state before the treatment commenced. The treatment consisted in the commencement of the disease of lead and opium pills ; in the more advanced stages Patterson's pills with opium gr. ¼ in each were given, and, as collapse came on with suppression of urine, the cholera saline draught as prescribed in the formulary for hospitals, page 20, was used instead of the pills. This was in many cases mixed with arrack and water and given as a drink. Soup, conjee, &c., were used freely, arrack or brandy was also given, heaters and frictions were applied, &c. In some cases of premonitory diarrhœa chlorodyne was exhibited, and in one case of cholera hypodermic injection of hydrate of chloral, gr. x and aqua m. 100 was employed but without success. Before the arrival of the disease the people were warned by the Municipality to have their houses whitewashed, &c., the yards cleaned, cesspools emptied, but I fear without much effect, and, when the epidemic broke out, medicine was distributed at different places so as to be within easy reach of all willing to use it ; of late I have ceased to issue the lead and opium pills as, rightly or wrongly, the people object to take them, saying that, although they stop the purging, they make their bellies swell and cause suppression of urine. How far the pills may be blamed for this I do not know. I do not think they have this effect, but I now give Patterson's pills with but opium gr. ¼ in each pill instead. I regret to state that the disease still continues, and I do not see any immediate prospect of its ceasing.

5. The principal diseases in past year were cholera, small-pox, fever, rheumatism, syphilis, anæmia, dropsy, bronchitis, asthma, dyspepsia, dysentery, diarrhœa, ulcer, and itch.

6. Sevaral operations were performed during the year as per appended list. Owing to the absence of railways, &c., severe accidents are not very common, and the people are unwilling to submit to the knife in the early stages of disease such as cancer, &c., when its use might be beneficial.

7. Of the capital of Rupees 4,398-2-3, which was hitherto in the Bank of Madras at 4 per cent., Rupees 3,300 was lent by the Municipality during the year at 9 per cent., and the balance, Rupees 1,098-2-3, has been taken by the Municipality as a loan but without interest (*vide* financial statement appended).

8. There is no lying-in ward attached to the hospital.

9. No changes were made in the hospital buildings during the year, but some repairs were executed, and new buildings seem to be in good order, but probably it will be necessary to stop some leaks in the roof when they are discovered by the rains.

COCHIN, (Signed) W. DOYLE,
1st April 1876. *Civil Surgeon.*

9

INCIDENCE of the various RATES and TAXES in the Municipality of Cochin for the year 1875-76.

District or Place in which levied.	Population of Place.	Description and Object of Tax.	Classes from and Property upon which levied.	Number of Tax-payers.	Amount of Tax.	INCIDENCE OF TAX.		Act or Order under which and date from which levied.
						Per Head of Population.	Per Head of Tax-payers.	
1	2	3	4	5	6	7	8	9
					RS. A. P.	RS. A. P.	RS. A. P.	
Cochin ...	13,840	1. Rate on Houses and Buildings, at 4 per cent.	Dwelling Houses and Shops	1,143	3,616 0 2	0 5 3·76	3 6 7·15	Act III of 1871, Madras, and G.O., No. 876, dated 19th April 1875, Financial Department.
		2. Rate on Lands at 4 per cent ...	Pattayam Lands, Private Jenmom Lands, and Government Lands.	204	980 5 2			
		3. Taxes on Arts, Professions, &c....	RS. A. P. I. Class 1 ... ... 100 0 0 II. ,, 10 ... ... 500 0 0 III. ,, 21½ ... ... 537 8 0 IV. ,, 35 ... ... 420 0 0 V. ,, 38½ ... ... 231 0 0 VI. ,, } Exempted (*vide* G.O., VII. ,, } 13th June 1874, No. VIII. ,, } 993.)	106	1,788 8 0	0 2 0·81	16 13 11·54	
		4. Taxes on Carriages, Horses, &c...	RS. A. P. No. 1 ... ... ,, 2 4½ ... ... 40 8 0 ,, 3 ... ... ,, 4 6½ ... ... 58 8 0 ,, 5 8 ... ... 9 0 0 ,, 6 ... ... ,, 7 ... ... ,, 8 ... ... ,, 9 6½ ... ... 6 8 0 ,, 10 ... ... ,, 11 90 ... ... 45 0 0	94	159 8 0	0 0 2·21	1 11 1·78	Levied from the official year commencing from 1st April 1875.
		5. Fees on the Registration of Carts.	Large Carts, 19½ ... ... 58 8 0 Small Carts, 19½ 19 8 0	15	78 0 0	0 0 1·08	5 3 2·40	
		6. Tolls at—Rate	....	......	... ...	... ...	... ...	

COCHIN, (Signed) J. H. ASPINWALL,
21st October 1876. *Vice-President.*

No. 80. ORDER THEREON, 8th January 1877, No. 66.

The collections and disbursements of the Cochin Municipality during 1875-76 are compared below with the estimates and with the actuals of the preceding year :—

RECEIPTS.

	Actuals, 1874-75. RS.	Estimates, 1875-76. RS.	Actuals, 1875-76. RS.
Balance brought forward	1,296	500	826
Assignments by Government	3,416	2,390	2,755
Rates on Houses	4,841	4,500	4,596
Taxes on Arts	1,865	2,120	1,789
Taxes on Vehicles	167	150	160
Registration of Carts	86	50	78
Fees	220	160	210
Fines	34	40	31
Endowments, &c.	1,883	1,370	2,390
Miscellaneous	2,623	1,600	1,995
Total ...	16,431	12,880	14,830

CHARGES.

	Actuals, 1874-75. RS.	Estimates, 1875-76. RS.	Actuals, 1875-76. RS.
GRANT I.			
New Works—			
Communications	...	100	750
Sanitary and Miscellaneous	101	200	1,189
Repairs—			
Communications	2,345	700	452
Sanitary and Miscellaneous	306	200	188
GRANT II.			
Municipal Schools	3,139	3,380	2,809
GRANT III.			
Hospitals and Dispensaries	4,593	2,970	3,130
Vaccination	175	190	175
Registration of Births and Deaths	120	150	120
Conservancy	1,959	2,000	2,932
GRANT IV.			
Lighting	749	750	794
Avenues, &c.	118	250	164
Travellers' Bungalow	201	200	210
Miscellaneous	37	100	48
GRANT V.			
Supervision and Management	1,707	1,690	1,638
Refunds	55	..	66
Balance	826	...	165
Total ...	16,431	12,880	14,830

2. Excluding the funded capital of the Dispensary withdrawn from investment, the receipts for the year exceeded the estimates by Rupees 852, and in addition to this the Commissioners temporarily appropriated for Municipal purposes a sum of Rupees 1,098 belonging to the funded capital of the Dispensary. This sum not having been spent on work connected with that institution, should not have been shown in column 10, Statement I-A, and the transactions connected with the Travellers' bungalow, which has no endowment, should not appear in that statement at all.

3. The expenditure of the year was distributed as follows :—

	RS.			
Public Works	2,579	or 17·4	per cent.	of the income.
Education	2,809	or 18·9	,,	,,
Sanitation	6,357	or 42·9	,,	,,
Miscellaneous	1,216	or 8·2	,,	,,
Establishment	1,638	or 11	,,	,,

4. The appropriation of a portion of the Dispensary Capital for Municipal purposes was justified by the urgent necessity of taking speedy measures to meet the outbreak of cholera by extended Conservancy operations, and increased expenditure on drains and latrines and other Public works of a sanitary nature. Under the emergent circumstances of the case, the Government approve the action of the Commissioners, but they trust that arrangements have been made for the repayment of the money during the current year. As regards the application for sanction for the investment of the rest of the Dispensary Capital on tangible security at 9 per cent. per annum, the Government desire to be furnished with more definite information regarding the nature of the investment proposed.

5. The expenditure on the Municipal school amounted to Rupees 2,809, out of an allotment of Rupees 3,380. The short expenditure is ascribed to a falling off in the attendance, and to the reorganization of the lower classes with a consequent reduction of the fees. After deducting the cost of repairs and the receipts from fees, the cost per pupil was no less than Rupees 21-4-8, and the Commissioners should reconsider the propriety of a reduction in the fees which does not seem to have led to any increase in the attendance which is reported to have fallen off in the beginning of the year. It is, however, probably in the higher classes that the fees are inadequate, and the Government must insist on some steps being taken to render the school somewhat more nearly self-supporting than it is at present. The charge for repairs should have been shown separately under Grant I.

6. There was a satisfactory increase of 737 in the attendance at the Dispensary, but the number of vaccinations fell from 1,046 to 887.

7. The Government heard with much regret of the occurrence of the fire which destroyed much valuable property in the town.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. T. O'Connor.

Govt. of 1877 Madras

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Malabar,
&c., &c., &c

Dated January, 8th.
Issued
Recd. *Encl.*

G.O., 8th January 1877, No. 66.

JANUARY.
Nos. 79-80.

Municipal—Reports.—Annual Report of th Cochin Municipality for 1875-76, reviewed.

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Cochin during the Official Year ending 31st March 1876.

				1875-76.		
		Arrear	Current	Detail of minor heads.	Total of Major heads.	Major heads of th Sanctioned Budget
1	Balance brought forward—Municipal Fund in hand on the 31st March 1875			826 3 11	826 3 11	500 . .
2	Assignments and Allotments by Government.					
	Surplus Pound Fund			29 12 11		
	Provincial services			520 . .		
	Port Fund			500 . .		
	Vypeen Ferry Rent			1705 . .	2754 12 11	2390 . .
3	Rates and Taxes, &c					
	Rate on Houses, Buildings and Lands	32 . 11	4564 4 5	4596 5 4		4500 . .
	Tax on Arts, Professions Trades & callings (Classes VI VII & VIII exempted)	37 . .	1751 8 .	1788 8 .		2120 . .
	Tax on Carriages and animals	. . .	159 8 .	159 8 .		150 . .
	Registration of Carts and other Vehicles without Springs	. . .	78 . .	78 . .		50 . .
	Fees for licensing Slaughter Houses and Offensive Trades	. . .	210 . .	210 . .		160 . .
	Magisterial Fines	. . .	31 4 .	31 4 .		40 . .
	Total Rupees	69 . 11	6794 8 5		6863 9 4	
4	Fees in Schools and Training Institutions.					
	Municipal School			563 . .	563 . .	800 . .
5	Endowments and Sundry Contributions and donations.					
	1 Hospitals. Dispensary					
	Sundry Receipts			1292 1 6	1292 1 6	1120 . .
	Funded Capital			4398 2 3	4398 2 3	.
	2 Miscellaneous. Travellers Bungalow				1098 2391	
	Fees from Travellers			231 . .	231 . .	250 . .
6	Miscellaneous					
	1 Fishmarkets—Rent from Fishmarkets			995 . .	995 . .	800 . .
	2 Sundries.					
	Fees from Demand notices & warrants			103 4 .		
	Town Rubbish sold			31 9 11		
	Avenues. Old Trees sold			6 4 .		
	Materials of old bridge sold			46 . .		
	" Privy boxes			1 14 9		
	Disinfecting Powder			11 8 3		
	Charges for cleaning Tank recovered			5 5 8	205 14 7	. .
	Total Rupees				18129 12 6	12880 . .

Munl. Office,
Cochin,
Octr. 21. 1876

E. H. Stonehewer
Auditor

J. H. Aspinwall
Vice Presid

Note to Statement I.

1 House and Land Rates are levied at 4 per cent
2 Taxes on Arts, &c are levied at the Maximum Schedule rates against First Second. Third. Fourth & Fifth classes only
3 Taxes on Vehicles are levied at the Schedule rates
4 Carts are registered at the following rates. viz:
Large Carts at 1/2 Rs for each registration Yearly 3 Rupees
Small Carts at 1/2 Rs — " — " 1 do
5 Tolls — none —
6 License fees are at the rates sanctioned in G. O. No 131 dated 7th February 1867 —

J. H. Aspinwall
Vice President

Statement II. Expenditure from the Municipal Fund of the Town of Cochin for the Official Year ending 31st March 1876

	1875-76. Detail of minor heads.	1875-76. Totals of Major heads.	Major heads of the Sanction Budget
Grant I. Public Works.			
1 New Works			
Communications			
For reconstructing a large bridge	750 . .	750 . .	100 . .
Sanitary & Miscellaneous			
For 4 Latrines & 10 Dust boxes	490 13 6		
1 Long drain	607 10 10		
Improvement to the Fish market	8 7 1.		
Fencing the Paupers Cemetery	81. 14 8.	1188. 14 1.	200 .
2 Repairs.			
Communications			
For roads	436 3 1.		
Bridges	15 7. 11.	451 11 .	700 . .
Sanitary & Miscellaneous			
For Latrines, Privy boxes & Dust boxes	159 . .		
Drains	3 7. 4.		
Fish markets	16 10 2		
Bandy Shed	9 14 .	188 5 6	200 . .
Total Grant I	Rs	2578 14 7	1200 . .
Grant II. Education			
1 Municipal School			
Establishment	2295 7 .		
Contingencies	513 4. 3.	2808 11 3.	3380
Total Grant II	Rs	2808. 11 3.	3380 . .
Grant III. Sanitation and Medical Services.			
1 Hospitals. Dispensary			
Establishment	1548 4 5.		
Medicines	737 10 6.		
Supplies	84 12 4.		
Diet of patients	329 5 1.		
Contingencies	339 7. 3.		
Sundry works	91 9 10	3131. 1 5.	2970 . .
Investment from Funded Capital	—	3300 . .	. .
2 Vaccination			
Establishment	144 . .		
Contingencies	30 8 .	174 8 .	190 . .
3 Registration of Births & Deaths			
Establishment	120 . .		
Contingencies	. . .	120 . .	150 . .
4 Conservancy			
Establishment	1740 . .		
Sanitary services	140. 6 2		
Cleaning drains	550 4 8.		
Contingencies	68 7. 6		
Cholera expenses	432 15 3.	2932 1. 7.	2000 . .
Total Grant III	1192 Rs	9657. 11. 0	5310 . .

P. T. O.

	1875.76 Detail of Minor heads.	Totals of Major heads.	Major heads of the Sanctioned Budget
Grant IV. Miscellaneous Municipal purposes			
1 Lighting the Town			
Establishment	192 . .		
Contingencies	602 6 8	794. 6. 8.	750 . .
2 Travellers Bungalow			
Establishment	120 . .		
Contingencies	89 15 3.	209. 15 3.	200 . .
3 Watering Streets and Planting Avenues	164. 2 1.	164. 2 1.	250 . .
4 Fire Engine	16. 14 2	16. 14 2	. . .
5 Killing dogs	30. 12 .	30. 12 .	100 . .
Total Grant IV	Rs	1216. 2 2	1300 . .
Grant V. Supervision and Management			
1 Office			
Establishment	1308 . .		
Contingencies	147 . 5.	1455 . 5.	1490 . .
2 Miscellaneous			
Rent of a building	108 . .		
Auditor	75 . .	183 . .	200 . .
Total Grant V	Rs	1638 . 5.	1690 . .
Refunds other than of Current taxes		65. 9 8	. . .
Grand Total Expenditure including refunds	Rs	17965. 1 1.	12880 . .
Balance Municipal Fund in hand on the 31st March 1876		164. 11 5.	. . .
Total Rupees		18129. 12 6	12880 . .

Municipal Office,
Cochin.
Octr 21. 1876.

J H Aspinwall
Vice President
E.H. Stonehewer
Auditor

Statement IA Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official Year 1875-76.

Name of Institution.	Amount of Funded Capital.	Balance of 1874-75.	Interest or Produce of Land	Appropriation from Capital for expenditure	Contributions and donations of all kind.	Sale of Medicines and Sundry property	Total Columns 3-7.	Current Charges (Statement II-III)	Allotted of Public Works Statement IIA	Total Charges	Balance	Balance against the Institution.	Remarks.
1	2	2	4	5.	6	7.	8.	9.	10.	11.	12	13.	14.
1 Hospitals & Dispensaries.													
Civil Dispensary	4398. 2 3.	. .	291. 10 11	1098. 2 3	1847. 14 0	172. 8 7	3410 3 9	3131. 1 5.	1098. 2 3	4229. 3 8.	. . .	818 15 11.	The excessive expenditure on account of the Civil Dispensary was met by the Munici General Fund.
2 Choultries	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	
3 Educational	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	
4 Miscellaneous													
Travellers' Bungalow	. . .	. . .	. . .	. . .	231 . .	. . .	231 . .	209 15 3	. . .	209 15 3	21 . 9	. . .	

Municipal Office,
Cochin, Octr. 21. 1876.

J H Aspinwall
Vice President
E.H. Stonehewer
Auditor

Statement II A Detail of allotment for Expenditure on Public Works estimated to cost Rupees 100 or upwards

Part I. New Works

Project	Amount of estimate for 1875-76			Past expenditure			Expenditure in 1875-76			Remarks
(a) Communications										
1 Road	100	.	.	.	.	.	.	.	.	
2 Bridge	.	.	.	.	.	.	750	.	.	
Petty works & reserve	.	.	.	.	.	.	.	.	.	
Total Rupees	100	.	.	.	.	.	750	.	.	
(b) Educational										
Petty works & reserve	.	.	.	.	.	.	.	.	.	
Total Rupees	.	.	.	.	.	.	.	.	.	
(c) Sanitary & Miscellaneous										
1 Latrines and Dust boxes	100	.	.	.	.	.	490	13	6	
2 Drains	100	.	.	.	.	.	607	10	10	
3 Fishmarket	.	.	.	.	.	.	8	7	1.	
4 Paupers Cemetery	.	.	.	.	.	.	81.	14	8.	
Petty works & reserve	.	.	.	.	.	.	.	.	.	
Total Rupees	200	.	.	.	.	.	1188.	14	1.	
Grand Total Rupees	300	.	.	.	.	.	1938	14	1.	

Part II. Repairs

Project	Grant			Expenditure in 1875-76.			Remarks
(a) Communications							
1 Roads	700	.	.	436	3	1.	
2 Bridges	.	.	.	15.	7	11.	
Petty Repairs & reserve	.	.	.	.	.	.	
Total Rupees	700	.	.	451.	11.	.	
(b) Educational.							
Petty Repairs & reserve	.	.	.	.	.	.	
Total Rupees	.	.	.	.	.	.	
(c) Sanitary & Miscellaneous							
1 Latrines, Privyboxes & Dustboxes	200	.	.	159	.	.	
2 Drains	.	.	.	2	7	4.	
3 Fishmarkets	.	.	.	16	10	2	
4 Bandy shed	.	.	.	9	4.	.	
Petty Repairs & reserve	.	.	.	.	.	.	
Total Rupees	200	.	.	188	5	6.	
Grand Total Rupees	900	.	.	640	.	6.	

Municipal Office,
Cochin,
Octr 21. 1876.

Vice President

Auditor

Statement II. B. Detail of Municipal establishment for the Official Year ending 31st March 1876.

	No	Salary per Mensem			Salary per Annum			Total Major heads		
Grant I Public Works.										
Overseers	.	.	.	.	.	.	.			
Maistry	.	.	.	.	.	.	.			
Road Coolies	.	.	.	.	.	.	.	.	.	.
Total	.	.	.	.	.	.	.	.	.	.
Grant II. Education										
1 Training Schools.										
Masters	.	.	.	.	.	.	.			
Clerks	.	.	.	.	.	.	.			
Servants	.	.	.	.	.	.	.	.	.	.
Total	.	.	.	.	.	.	.	.	.	.
2. Municipal School										
Masters	5	186	4	7	2235	7	.			
Clerks	.	.	.	.	.	.	.			
Servants	1	5	.	.	60	.	.	2295.	7.	.
Total	6	191	4	7	2295	7	.	2295	7	.
Grant III Sanitation and Medical Services.										
1 Hospitals. Dispensary										
Medical Subordinates	2	for 11 months			860	12	5.			
Clerks	1	10	.	.	120	.	.			
Servants	8	47	3	8	567	8.	.	1548.	4	5.
Total	11				1548	4	5	1548	4	5.
2 Vaccination.										
Vaccinator	1	12	.	.	144	.	.			
Peon	.	.	.	.	.	.	.	144	.	.
Total	1	12	.	.	144	.	.	144	.	.
3 Registration of Births and Deaths: Registrar	1	10	.	.	120	.	.			
Peon	.	.	.	.	.	.	.	120	.	.
Total	1	10	.	.	120	.	.	120	.	.
4 Conservancy										
Nuisance Inspector	1	30	.	.	360	.	.			
Maistry	1	15	.	.	180	.	.			
Scavengers	20	78	.	.	936	.	.			
Toties	3	22	.	.	264	.	.	1740	.	.
Total	25	145	.	.	1740	.	.	1740	.	.

p.t.o.

Statement II. B. (concluded)

	No	Salary per Mensem	Salary per Annum	Total Major heads
Grant IV. Miscellaneous Municipal purposes				
1 Lighting				
Massalchies	4	16 . .	192 . .	192 .
Total	4	16 . .	192 . .	192 .
2 Travellers Bungalow.				
Servants	2	10 . .	120 . .	120 .
Total	2	10 . .	120 . .	120 .
Grant V. Supervision and Management.				
1 Office				
Manager	1	65 . .	780 . .	
Clerks	.	. . .	. . .	
Accountants	.	. . .	. . .	
Peons	2	14 . .	168 . .	
Tax collectors	2	30 . .	360 . .	1308 .
Total	5	109 . .	1308 . .	1308 .

Municipal Office,
Cochin,
Octr 21. 1876

J H Aspinwall
Vice President

E.H. Stonehewer
Auditor

Statement IV. Municipality of Cochin Demand, Collection and Balance Statement for the Official Year ending 31st March 1876.

Current

	1. Demand assessed	2 Collected	3. Remitted on appeal or otherwise	4 Written off as irrecoverable.	Total Columns 2. 3 and 4.	Balance
Rate on Houses, Buildings and Lands	4779 3 2	4564 4 5.	15. 13 6	18. 1 3	4598. 3 2	181 . .
Taxes on Arts, Professions, &c	2115 . .	1751 8 .	13 . .	253 8 .	2018 . .	97 . .
Total Rupees	6894 3 2	6315 13 5	28. 13 6	271. 9 3	6616 3 2	278 . .

Arrears

	1. Balance of old demand	2 arrear of previous Year.	3. Total demand	4 Collected	5. Remitted.	6. Written Off.	Total Columns 4. 5. & 6.	Balance
Rate on Houses Buildings and Lands	21 12 8	39 3 5.	61 . 1	32 . 11	. . .	7. 13 2	39 14 1.	21. 2 .
Taxes on Arts, Professions, &c	. . .	160 . .	160 . .	37 . .	. . .	123 . .	160 . .	. . .
Total Rupees	21. 12 8	199 3 5.	221 . 1	69 . 11	. . .	130 13 2	199 14 1.	21. 2 .

Municipal Office,
Cochin,
Octr 21. 1876.

J H Aspinwall
Vice President

E.H. Stonehewer
Auditor

Cochin Municipality
Comparative Statement of Revenues & Receipts

		Actuals of the preceding Year			For 1875-76.					
					Budget estimate			Actuals		
1	Opening Balance	1296	2	2	500	.	.	826	3	11
2	Assignments and allotments by Government									
	Surplus Pound Fund	20	8	.	20	.	.	29	12	11
	Provincial services	1040	.	.	520	.	.	520	.	.
	Port Fund	1000	.	.	500	.	.	500	.	.
	Vypeen Ferry Rent	1355	.	.	1350	.	.	1705	.	.
3	Rates and Taxes, &c									
	Rate on Houses, &c	4840	12	8	4500	.	.	4596	5	4
	Taxes on Arts, &c	1865	.	.	2120	.	.	1788	8	.
	Tax on Carriages & animals	167	8	.	150	.	.	159	8	.
	Registration of Carts	86	.	.	50	.	.	78	.	.
	Fees for licensing Slaughter Houses & Offensive Trades	220	.	.	160	.	.	210	.	.
	Magisterial Fines	33	12	.	40	.	.	31	4	.
4	Fees in Schools and Training Institutions									
	Municipal School	908	13	.	800	.	.	563	.	.
5	Endowments and Sundry Contributions & donations.									
	1 Hospitals. Dispensary									
	Refund from Government on Account of Salaries of Medl. Subordinates paid in excess in 1873-74	447	13	11	.	.	.	.	.	.
	Interest from Funded Capital	177	5	10	170	.	.	291	10	11
	Subscriptions and Admission fees from Sailors	760	2	.	750	.	.	827	14	.
	Sale of Medicines, &c	217	9	6	200	.	.	172	8	7
	Funded Capital	.	.	.	.	.	.	4398	2	3
	2 Miscellaneous									
	Travellers Bungalow	280	.	.	250	.	.	231	.	.
6	Miscellaneous									
	Rent from Munl. Fish markets	855	.	.	800	.	.	995	.	.
	" — " — Fire Engine	763	4	11	.	.	.	.	.	.
	Fees from Demand notices and warrants	63	.	.	.	.	.	103	4	.
	Municipal Cart hire	2	.	.	.	.	.	.	.	.
	Avenues	26	.	.	.	.	.	6	4	.
	Town rubbish sold	4	14	10	.	.	.	31	9	11
	Materials of old bridge sold	.	.	.	.	.	.	46	.	.
	— " — " privy boxes "	.	.	.	.	.	.	1	14	9
	Disinfecting powder "	.	.	.	.	.	.	11	8	3
	Charges for cleaning a tank, recovered	.	.	.	.	.	.	5	5	8
	Total Rupees	16430	11	10	12880	.	.	18129	12	6

Munl. Office,
Cochin, Octr 21. 1876.

Vice President

Cochin Municipality

Comparative Statement II. Expenditure

	Actuals of the preceding Year			For 1875 76. Budget estimates			Actuals		
Grant I. Public Works.									
New Works									
Communications	.	.	.	100	.	.	750	.	.
Educational									
Sanitary & Miscellaneous	100	7	8.	200	.	.	1188	14	1.
Repairs									
Communications	2344	13	2	700	.	.	451	11.	.
Educational									
Sanitary & Miscellaneous	306	4	9	200	.	.	188	5.	6.
Total Grant I	2751.	9.	7	1200	.	.	2578	14	7.
Grant II Education									
1 Municipal School									
Establishment	2687	.	4	3000	.	.	2295	7.	.
Contingencies	426	4	11.	380	.	.	513	4	3.
Inspection charges	25	12	.	.	.	.	.	.	.
Total Grant II	3139	1	3.	3380	.	.	2808	11.	3.
Grant III. Sanitation and Medical Services.									
1 Hospitals. Dispensary									
Establishment	2668	14	10	1560	.	.	1548	4	5.
Medicines	1034	2	3.	450	.	.	737.	10	6.
Supplies	98	10	9	80	.	.	84	12	4
Diet of patients	318	14	10	480	.	.	329	5.	1.
Contingencies	269	15	3.	400	.	.	339	7.	3.
Sundry works	202	5	9	.	.	.	91.	4.	10
Investment from Funded Capital	.	.	.	.	.	.	3300	.	.
Total	4592	15.	8.	2970	.	.	6431.	1.	5.
2 Vaccination.									
Establishment	144	.	.	144	.	.	144	.	.
Contingencies	30.	14	.	46	.	.	30	8.	.
Total	174	14	.	190	.	.	174.	8.	.
3 Registration of Births and Deaths.									
Establishment	120	.	.	120	.	.	120	.	.
Contingencies	.	.	.	30	.	.	.	.	.
Total	120	.	.	150	.	.	120	.	.
4 Conservancy.									
Establishment	1764	.	.	1680	.	.	1740	.	.
Sanitary services	85	2	8.	80	.	.	140	6	2
Cleaning drains	60	.	.	170	.	.	550	4	8.
Contingencies	50	.	.	70	.	.	68.	7.	6
Cholera expenses	.	.	.	.	.	.	432	15	3.
Total	1959.	2	8.	2000	.	.	2932	1.	7.
Total Grant III	6847	.	4	5310	.	.	9657.	11.	.

P. T. O.

	Actuals			For 1875 76.					
	of the preceding Year			Budget estimates			Actuals		
Grant IV. Miscellaneous Municipal Purposes									
1 Lighting									
Establishment	186	.	.	210	.	.	192	.	.
Contingencies	562	11	5.	540	.	.	602	6	8.
Total	748.	11	5	750	.	.	794	6	8.
2 Travellers Bungalow									
Establishment	120	.	.	144	.	.	120	.	.
Contingencies	80	9	8.	56	.	.	89	15	3.
Total	200	9	8	200	.	.	209	15	3.
3. Watering Streets and Planting Avenues	118.	5.	3	250	.	.	164	2	1.
Total	118	5	3	250	.	.	164	2	1.
4 Fire Engine	5	8.	4	.	.	.	16	14	2
Total	5	8	4	.	.	.	16	14	2
5 Killing dogs	21	8.	.	100	.	.	20	12.	.
Total	21.	8	.	100	.	.	20	12.	.
Total Grant IV	1104	10	8.	1200	.	.	1216	2	2
Grant V. Supervision and Management.									
1. Office									
Establishment	1308	.	.	1308	.	.	1308	.	.
Contingencies	158	8	4	182	.	.	147.	.	5.
Total	1466	8	4	1490	.	.	1455	.	5.
2 Miscellaneous									
Rent of a building	102.	.	.	120	.	.	108	.	.
Auditor	75	.	.	80	.	.	75	.	.
Remuneration to the Office servants	63	4	11.	.	.	.	.	.	.
Total	240	4	11.	200	.	.	183	.	.
Total Grant V.	1706	13	2.	1690	.	.	1638.	.	5.
Refunds. oth[illegible] than of Current taxes	55.	4	10	.	.	.	65	9	8.
Grand Total expenditure including refunds	15604	7.	11.	12880	.	.	17965	1.	1.
Balance at the end of the Year	826	3.	11.	.	.	.	164	11	5.
Total Rupees	16430	11.	10	12880	.	.	18129	12	6.

Municipal Office,
Cochin,
Oct. 21. 1876.

J. H. Aspinwall
Vice President

of it be appropriated for emergent purpo

2

In a letter from the President
Municipl Commissrs Malabar
No 33 dated 30 October 1876

Statements accompanying the
Annual Report of the Cochin
Municipality for the years
1875-76—

L Prol A 25-5-1
76.

1875-76

Recd 25-1
76

Register of Births and Deaths in the Municipality of Cochin for the Official Year 1875-76.

1	2			3																									4																				5		
				Causes of Deaths																									Age at the time of death.																						
												Injuries																																							
Classes.	Population			Cholera.		Small Pox		Fever		Bowel Complaints		Suicide		Wounds		Accidents		Snake-bite		Killed by wild beasts		All other Causes		Total deaths in each unit of class		Total.	Born dead		Not exceeding 1 year		1 to 6 years		6 to 12 years		12 to 20 years		20 to 30 years		30 to 40 years		40 to 50 years		50 to 60 years		Exceeding 60 years.		Births		
	Males	Females	Totals	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F		M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	Male	Female	Total
Christians – Europeans	62	63	125	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	1	2	1	3.	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	2	..	
Christians – East Indians	652	748	1400	2	2	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	6	3	10	5	15.	1	..	..	..	1	1	..	..	1	2	1	..	2	1	2	..	..	..	2	1	17	22	
Christians – Native Christians	5169	4963	10132	16	25	8	3	3	8	1	2	..	..	..	..	1	..	..	..	..	..	55	43	84	81	165.	3	3	15	9	13	11	3	6	2	10	11	20	11.	6	12	5	8	3	6	8	127	98	
Hindus				9	2	9	9	5	2	..	..	..	..	..	..	2	..	..	..	..	..	20	14	45	27	72.	..	..	4	..	5	4	4	1	2	2	8	4	9	4	2	2	3	3	8	7	36	28	
Mahomedans	1102	1081	1288	41	61	5	5	8	9	..	..	..	..	..	..	1	..	..	..	..	..	21	7	76	82	158.	..	..	5	1	19	9	7	13	3	10	18	19	11	12	5	8	4	5	4	5	22	20	
Other Classes	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total	6953	6855	13840	68	90	22	17	18	19	1	2	..	..	..	..	4	..	..	..	..	..	104	68	217	196	413	4	3	25	10	38	25	14	20	8	24	38	48	33	28	21	16	15	11	21	21.	204	168	

Monthly Returns of Choleras.

Classes.	Total	1875 April	May	June	July	August	September	October	November	December	1876 January	February	March.	Remarks
Christians – Europeans	..	..	..	..	..	..	..	..	..	..	..	..	..	
Christians – East Indians	4	..	..	..	..	..	..	..	..	..	..	..	4	
Christians – Native Christians	41	..	..	..	..	..	..	..	11	7	1	..	22	
Hindus	11	..	..	..	..	..	..	1	2	3	1	..	4	
Mahomedans	102	..	..	..	..	..	..	15	42	29	16	..	..	
Other Classes	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total	158.	..	..	..	..	..	..	16	55	39.	18.	..	30.	

Municipal Office
Cochin. Oct. 21. 1876.

C. A. Cousin
Registrar of Births & Deaths.

Vice President

Extracts from Proceedings of a meeting of the Municipal Commissioners of Cochin held on Tuesday the 19th day of October 1896.

Present.

Messrs J. H. Aspinwall, Vice President.
" M. A. Platel.
" B. Frank.
Captain J. H. Graves.
Surgeon Major Wm Doyle

x x x x x

3. The Vice President brought to the notice of the meeting that as a certain sum of the Funded Capital belonging to the Cochin Civil Dispensary now invested in the Madras Bank as a fixed deposit falls due on the 22nd Instant, he desired to know whether this money should be allowed to remain in the Bank as it now is or withdraw and a portion of it be appropriated for emergent purpos

and the rest invested in a more profitable way.

Resolved that the money be withdrawn and kept for the present until some other arrangement can be arrived at.

Extract from Proceedings of a meeting of the Municipal Commissioners of Cochin held on Tuesday the 2nd day of November 1875.

Present

Messrs J. H. Aspinwall, Vice President
" M. A. Platel
" Edavalath Kunhomed Hadjee

× × × ×

5. The Vice President informed the meeting that he had withdrawn from the Madras Bank the deposit amounting to Rs 3846—9—3 belonging to the Dispensary and credited the same

same to the Municipal Fund Account.

Resolved that the Vice President and Mr Platel be authorized to invest the above money at 9 per cent per annum on such tangible security as may seem to them advisable—

× × × × ×

(True extracts)

W Logan
President

7

In a letter from the Resd^t. Municipal Commiss^{rs} Malabar No. 33 dated 30 October 1876

Extract from the Proceedings of a meeting of the Municip^l Council of Cochin held on the 19^{th} Octr and 2 November 1876.

L Fol Ls 25-51

Cochin, 21st October 1876

The Vice President,
Cochin Municipality,
Cochin.

Sir,

In accordance with the duties entrusted to me, as per your letter of the 11th instant, I have the honor to report that I have duly audited the Accounts of the Cochin Municipality for the Official year ending 31st March 1876.

2. I have carefully compared the entries in the Day Book with their corresponding vouchers and found them regular and in order. The Registers and other Books of the Municipality have likewise been examined and found correct, and the balance to be recovered in each register found to agree with the entries in Statement IV.

3. The Collections and Disbursements made during the year, have been carried to the proper heads of accounts. The former have been remitted to the Treasury, from time to time, as per receipts granted under the signature of the Agent of the local Branch Bank of Madras; and the latter made by

cheques drawn on that institution by the Vice President.

4. The Ledger Balances correspond with the various entries in the Balance Sheet issued, which has been carefully gone through, and I consider such Balance Sheet is a full and fair one, and exhibits a true and correct view of the state of the Cochin Municipal affairs.

5. The total receipts for the year, with the balance of cash on hand on the 31st March 1875, viz Rs 826–3–11, amounts to Rs 18.129–12–6. The Expenditure, including the sum of Rs 3300, under "Dispensary Account" invested at 9 per cent per annum on the security of Mortgage Bonds on House Property in Cochin and insured, (for which according to Act III of 1871 Sec 36, the sanction or approval of Government should have been obtained), aggregates Rs 17.965–1–1, thus leaving a balance of Rs 164–11–5 on the 1st April 1876 at the disposal of the Commissioners for the current year, as per Treasury Pass Book. In addition to this sum there have to be collected two items, one of Rs 202–2–.. on account of Taxes on Houses & Lands, and the other Rs 97–..–.. on account of Taxes on Arts Professions &c, which if recovered will increase the said balance of Rs 164–11–5 to Rs 463–13–5.

6. In conclusion I have to state that

the Accounts, books &c are kept very clearly and accurately combined with neatness. Begging you will convey my thanks to your Manager Mr. D'Costa for his ready explanations and able assistance rendered me in the examination of the accounts,

I have the honor, to be,
Sir,
Your Most Obedient Servant,
E H Stonehewer
Auditor

2

In a letter from the President Municipal Commissioners Malabar No 33 / 50 Dated 1876.

Cochin

Cochin Municipal Commissioners Report for the year 1875-76.

[illegible] 2551 / 76

Annual Report
# of the
Cochin Municipality
for 1875-76.

1 The Commissioners have the honor to submit the Annual Report of the Cochin Municipality for 1875=76. together with all the statements relating to Receipts and Disbursements.

2 The total amount of receipts from all sources for the year under notice, was Rs 18129. 12. 6. In this is included the opening balance Rs 826. 3. 11 and the Dispensary funded capital Rs 4398. 2. 3. withdrawn from the Madras Bank for the purpose of investing the same on a higher rate of interest. The receipts consequently exceed the Budget amount sanctioned in G. O. of 19th April 1875, No 576. Financial Department by Rs 5249. 12. 6. The balance at the disposal of the Commissioners on the 1st April 1876, after deducting the sums invested and expended during the year, was Rs 164. 11. 5.

The ___Receipts___ may be divided as follows:-

3 ___Assignments and Allotments by Government.___ The amount received from the surplus Pound Fund was Rs 29. 12. 11. Contributions to the Civil Dispensary from "Provincial Services" and "Port Funds" were Rs 520 and Rs 500 respectively. The revenue realized from the sale of the Vypeen Ferry Farm was Rs 1705, exceeding the result* of the sale of 1874-75 by Rs 350.

*Rs 1355

4 **Rates on Houses, Buildings and Lands.** The total amount assessed under this head was Rs 4779. 3. 2 and the amount collected inclusive of arrears Rs 32. 0. 11, was Rs 4596. 5. 4. The collection, it is necessary to state, exceeds the budget estimate* by Rs 96. 5. 4. This is attributable to assessments on new properties made during the year, and the arrears recovered. The sum left uncollected at the close of the year, less the sum of Rs 15. 13. 6 remitted on appeals, and Rs 18. 1. 3 written off as irrecoverable, was Rs 202. 2. 0. In this sum is included the balance of demand of previous year Rs 21. 2. 0 after deducting Rs 7. 13. 2 as irrecoverable.

*Rs 4500

5 **Tax on Arts, Professions and Trades.** The assessment for the year under review was Rs 2115, whilst the amount estimated was Rs 2120. The net amount collected was only Rs 1788. 8. 0 of which Rs 37 were arrears. There was a balance at the close of the year of Rs 97. to be recovered, after deducting Rs 13 remitted on appeals, and Rs 253. 8. 0 as irrecoverable. It should be stated here that the sum written off as irrecoverable was made in consequence of those traders who were assessed for this amount having discontinued their trade within this municipality and left the place. The sum of Rs 160, put down in the report of 1874-75 as recoverable arrears, only Rs 37 were so recovered. This is also owing to the same reasons stated above.

6 **Tax on Carriages and animals.** The sum of Rs 159. 8. 0 was collected in the year, being an excess of Rs 9. 8. 0 over the estimated* amount

*Rs 150.

Registration of Carts. The registration of Carts and other vehicles without springs yielded Rs 78. 0. 0. The budget estimate was only Rs 50.

8 **License Fees.** The fees realized by the licensing of slaughter-houses and offensive trades were as follows:-

5 Slaughter-Houses	Rs 50.
1 Lime Kiln	20.
7 Places for storing dry fish	140.
	Rs 210.

The sum collected under this head exceeds the budget estimate* by Rs 50.

*Rs 160.

9. **Magisterial Fines.** The fines were estimated at Rs 40, but the amount actually realized was only Rs 31. 4. 0.

10. **Fees from Schools and Training Institutions.** In the Budget the fees from the Municipal School were estimated at Rs 800, but the actual amount realized, without including the sum of Rs 77. arrears left uncollected at the end of the year, was only Rs 563. The budget was framed in the expectation that the number of pupils existing on the rolls of the institution at the time would remain intact during the period under review and as this expectation was not realized and some of the pupils having left the school at the early part of the year, the deficiency Rs 160 must be partly attributed to it and partly to the reorganization of the classes in the lower department and the reduction of fees thereupon. The average number of pupils on the register roll of the school for the year was 100 and the attendance 79.

11. **Endowments and Sundry contributions and donations.** The total receipts on account

Rs 3380. But the sum expended was only Rs 2808. 11. 3. The establishment cost 2295. 7. 0 and contingent expenses including the cost of repairing the school Rs 513. 4. 3 both making Rs 2808. 11. 3. The school fees collected during the year were Rs 563, leaving a balance of Rupees 2245. 11. 3 which had to be met from Municipal Funds.

17. Sanitation and Medical Services. Grant III. Dispensary. The amount allotted for the dispensary for the year under review was Rs 2970 whilst the sum expended was Rs 3131. 1. 5. This is exclusive of Rs 3300 invested as hereinbefore stated. The excess* in the expenditure over the estimate is owing to a larger sum of money having been paid for medicines during the period.

* Rs 161. 1. 5

18. Vaccination. Under this head a sum of Rs 174. 8. 0 was expended; this being less by Rs 15. 8. 0 of the sanctioned amount.

19. Registration of Births and Deaths. The budget amount on this account was Rs 150. and the sum actually expended was only Rs 120.

20. Conservancy. In respect to the expenditure on this head, it is necessary to explain that in consequence of the outbreak of Cholera in this town during the year under notice, Rs 932. 1. 7 were spent in excess of the estimate. Every measure conducive to the health of the Public and to check the disease was promptly adopted and strenuously carried out and the strictest attention was

paid to the thorough cleanliness of the pla

21. Miscellaneous. Grant IV. The items under this head are as follows:- Lighting cost Rs 794. 6. 8. Watering Streets and Avenues Rs 164. 2. 1. Repairs to Fire Engine Rs 16. 14. 2 Killing dogs Rs 30. 12. 0 and Travellers' Bungalow Rs 209. 15. 3; in all making a total sum expended of Rs 1216. 2. 2. The Budget amount for the year was Rs 1300.

22. Supervision and Management. Grant V. The sum spent for office and contingencies was Rs 1455. 0. 5, and for Miscellaneous purposes Rs 183. viz:- House rent Rs 108. and remuneratio for auditing Municipal Accounts Rs 75.

23. Refunds. Rs 65. 9. 8 were refunded during the year, being remissions on account of vacant houses on which taxes were levied in the previous year.

24. Before concluding this portion of the report the Commissioners beg to solicit the approval of Government for the withdrawal from the Bank of Madras the funded capital of the Dispensary to be invested on a higher rate of interest. The greater portion of which sum, as already explained, has been so invested and the balance taken by the Municipality for urgent public works needed, and which to be replaced hereafter.

25. The Dispensary. The annual report from the Civil Surgeon on the working of this institution is herewith appended. During the period under notice 9610 patients were treated in the Dispensary. In comparing this figure with th

in the previous year, it shows an increase in the present of 737 patients. Of this, 517 were in, and 9093 out patients.

26. Vaccination. The work done in this department, from the number of vaccine operations performed, is satisfactory. There were 887 persons vaccinated during the year. Of these 664 proved successful, 111 unsuccessful and 112 were reported as "result unknown". Small-pox did not prevail to the same extent as in previous years and the number of deaths which occurred during the year was only 39, being 32 less of the figure reported last year.

27. Registration of Births and Deaths. The registration was attended to carefully. The number of Births registered was 368 showing a ratio to the population of 26·59 per mille and of deaths 413 or 29·84 per mille. It will be observed that the mortality during the year had been greater than what it was last year.

Deaths.- The number of deaths from different causes may be divided as follows:-

Cholera	158
Small-pox	39.
Fever	37
Bowel complaints	3.
Accidents	4.
Other causes	172.
	413.

8 Public Health. The public health was very unsatisfactory during the year under review. Cholera broke out about the middle of October, and the number of deaths from this disease during the time it prevailed, that is, from 15th October to 31st March, was very great, 158 persons having fallen victims to it. The Mahomedan population were the chief sufferers, 102 persons from this community were carried off. Cases of Small-pox and fever were less than what it was last year and the deaths from these diseases were confined entirely amongst the Mahomedan and native population.

29. Conservancy. The strictest attention was paid to the Conservancy of the town, more particularly when Cholera broke out at this place. During its prevalence all sanitary works were carefully attended to and the town was kept thoroughly clean.

30. Auditor's Report. The report on the auditing of the Municipal Accounts for the year under review is herewith submitted in Original.

31. In concluding this Report, the Commissioners regret to state that a most destructive fire occurred at Calvetty within the town on the night of the 7th January last in which much valuable property was destroyed, consisting of 18 tiled warehouses and several cadjan sheds and huts. The incident happened through a cadjan hut in the vicinity of the merchants' yards in this locality having accidentally caught fire, and owing to the inflammable nature of the surrounding buildings, it rapidly spread. The fire raged during the whole

night and was only put out next morning.

J. H. Aspinwall

Vice President

Municipal Office,
Cochin,
October 23rd, 1876.

No 1

In a letter from the Presdt, Municipal Commission, Malabar, dated 30 Octr 76 No 33.

Report of the Cochin Municipality for the official year 1875/76 d Feb 1 25/1/76

1875/76

Civil Hospital and Dispensary Cochin

Miscellaneous Observations with reference to Annual Return of Sick.

There has been nothing unusual in the season hitherto, but the rain during the year was below the average, the monsoon not having lasted so long or been heavy as usual the rain fall for the year being but 110.753 or 46.884 below that of last year, but I am not aware of any sickness having resulted on this account_ It is true cholera broke out here on 15th October about the cessation of the rains, but as the disease was more or less prevalent elsewhere I can hardly attribute its appearance to the scantiness of the monsoon.

2. Up to the present date 9795 Cases were treated in the Civil Hospital of whom 547 were intern and 9,248 were extern patients. Of the intern patients only 58 were dieted by the Hospital and the others 489, dieted themselves so that the self supporting outnumbers by eight to one the pauper patients. This proportion would have been still larger, but that small-pox patients are included all of whom were dieted. By this it will be seen that the majority of the intern patients are not paupers but come to Hospital for treatment and not for food.

on my suggestion I believe the guard was placed in quarantine also, but the question arises "Who will look after the guardians themselves."

4 I have already sent in a report on Cholera for the Calander year 1875, but as with the exception of one sporadic case which occurred in January 1875, the disease did not Commence until October last and still continues, I shall resubmit the report already made altering it so as to comprise an account of the official year. Cholera which was approaching Cochin for some time appeared at length on the morning of 15th October 1875 in the house of a Moplah in Calvetty, where two persons were attacked, one of whom died on the same day, and the other on the 17th. The 3rd Case occurred on the 17th and from 15th to 20th October six persons suffered from the disease, all in Calvetty. On the latter date a case appeared in the neighbourhood on the 25th the disease became general, and from the origin of the epidemic on the 15th October to the close of the official year on 31st Ultimo 217 persons were attacked, 129 of whom died. Until 31st December the majority of these cases, 94 to 53, appeared in Calvetty, but since the 1st January the disease has become more general and to the present date 106 cases have occurred in Calvetty and the rest of the town. This Calvetty is the Mahomedan quarter and the place in which as far as I can learn, Cholera, Small-pox or other epidemics generally commence in Cochin. The dwellings are leaf huts surrounded by leaf enclosures six feet high with narrow paths four to six feet wide between them by which houses may be reached. When standing in one of those lanes the leaf walls, which may be nearly touched on each side with the extended hands, circumscribe vision laterally and one can only see a short way up and down a leaf bounded passage. The place is situated in a cocoanut tope, and houses, privies, and Compounds which serve as such, wells, sewers and trees are all mixed up close together without ventilation, and an epidemic or fire must necessarily spread through the quarter. The recent fire was not in this part of Calvetty, but amongst the godowns and stores, had it been here the loss of property would have been Comparatively inconsiderable and the gain in the way of sanitation might have been great. The Moplah inhabitants are highly prejudiced and neither reported their sick at Hospital or took European treatment. They even sometimes reviled the Hospital assistant and Pupils who went round to their houses and

them to take medicine. Out of the entire number 217 Cases of Cholera which occurred in the official year only four were brought to Hospital and but one of these was a Mahomedan. One hundred and sixty four refused treatment. In 15 cases medicine was accepted, but probably in some instances at least was not used and only 37 persons were really treated, or known to have taken our medicine. I say our medicine because doubtless many took what they supposed to be native remedies. Of the 37 persons treated 24 recovered, and of the 15 cases in which treatment was doubtful only six recovered. One hundred and seven out of the 129 fatal cases refused treatment, thirteen were treated and in 9 cases the treatment was doubtful. The great majority of those cases were not reported at the Hospital, but were discovered at their houses either by the Municipal Servants or the Hospital assistant and Pupils when making their daily house to house visitation inquest of the disease. I have stated above that of the 37 cases treated 24 or the majority recovered, and only 13 died. In so fatal an epidemic this was a most favourable result, more particularly as five at least of the 13 fatal cases treated were Collapsed and four of them were in a hopeless state before the treatment Commenced. The treatment Consisted in the commencement of the disease of lead and opium pills, in the more advanced stages Patterson's pills with Opii gr: ¼ in each were given and as Collapse Came on with suppression of urine the Cholera Saline draught as prescribed in the Formulary for Hospitals page 20 was used instead of the pills, This was in many Cases mixed with arrack and water and given as a drink. Soup, Conjie &c were used freely, arrack or brandy was also given, heaters and frictions were applied &c. In some Cases of premonitory diarrhœa Chlorodyne was exhibited, and in one case of Cholera Hypodermic injection of Hydrate of Chloral gr: X ad aqua m 100 was employed but without success. Before the arrival of the disease the people were warned by the Municipality to have their houses whitewashed &c, the yards cleaned, cesspools emptied, but I fear without much effect, and when the epidemic broke out medicine was distributed at different places so as to be within easy reach of all willing to use it. Of late I have ceased to issue the Lead & Opium pills as rightly or wrongly, the people object to take them, saying that although they stop the purging they make their bellies swell and cause suppression of urine. How far the pills may be blamed

Financial Statement exhibiting the working of the Cochin Civil Dispensary under the Municipality for the Official year ending 31st March 1876

In-patients 517 } Total 9610
Out-patients 9093 }

1876				
March 31	To Balance in hand 1st April 1875	"		
	" Amount of Funded Capital vested in the Bank of Madras up to Oct. and Decr. 1875 @ 4 %	1398	2	3
	" Amount received during the year. From Government on a/c of Provincial Fund 520 " " Port Fund 500	1020	"	"
	From interest of vested Fund up to Octr. and Decr. 1875 @ 4 % 177.10.11. and up to March 1876 @ 9 % 114 . "	291	10	11
	From European subscriptions and admission Fees from sailors	827	14	"
	From sale of Medicines &c.	172	3	7
	From Municipal Fund	818	15	11
	Rupees	7529	3	8

1876				
March 31	By Amount paid during the year on a/c of Salaries of Medical Subordinates for 11 months	868	12	5
	" Servants wages for 12 months	687	8	"
	" European Medicines from Medical Stores	737	10	6
	" Half yearly supplies	84	12	4
	" Dieting sick	320	4	1
	" Spirits	9	1	"
	" Monthly perishable articles &c.	339	7	3
	" Miscellaneous.			
	For repairing and altering a shed for Cholera patients	55	6	4
	For erecting a fence round the Small-pox Hospital Compound	36	3	6
	Amount appropriated for Public Sanitary works emergently required *	1098	2	3
	Amount invested @ 9 %	3300	"	"
	Rupees	7529	3	8

I certify the above to be correct return of the Income and Expenditure of the Cochin Civil Dispensary for the year 1875-76

* by the Municipality and will be returned.

Municipal Office
Cochin, April 1st 1876

Boyle
Civil Surgeon

(Signed) J. H. Aspinwall
Vice President

5

4

In a letter from the
President Municipl Commissn
Malabar No 33 d/ 30 Octobr 76

Report of the Civil Surgeon
Cochin for the year 1875/76

L Jud A 2551
76

5

In a letter from the President
Municipl Commissr Malabar
No 33 dated 30 October 1876

Incidence of the Various Rates
of Taxes in the Cochin Munici
palities for the year 1875/76.

L Jud A 2557
76

Incidence of the various Rates and Taxes in the Municipality of Cochin for the Year 1875-76

District or place in which levied	Population of place	Description and Object of Tax	Classes 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
1	2	3	4	5.	6.	7.	8.	9.
Cochin	13840.	1. Rate on Houses and Buildings, @ 4 per cent	Dwelling Houses and Shops	1143.	3616 . 2	0. 5. 3 76	3 6 7 15	Act III of 1871. Madras and G. O. No 876. dated 19th April 1875. Financial Department
		2 Rate on Lands @ 4 per cent	Pattayam Lands, Private Jenmom Lands and Government Lands	204	980 5 2			
		3 Taxes on Arts, Professions, &c	I Class 1. Rs 100 . . II — " — 10 — 500 . . III — " — 21½ — 537. 8 . IV — " — 35 — 420. . . V — " — 38½ — 231. . . VI — " — VII — " — Exempted vide G. O. June 13. 1874. No 993. VIII — " —	106	1788 8 .	0 2 0 81	16 13. 11 54	
		4 Taxes on Carriages Horses, &c	No 1 0 . . . " 2 4½ 40 8 . " 3 0 . . . " 4 6½ 58 8 . " 5 3 9 . . " 6 0 . . . " 7 0 . . . " 8 0 . . . " 9 6½ 6 8 . " 10 0 . . . " 11. 90 45 . .	94	159 8 .	0 0 2 21	1. 11. 1 78	Levied from the Official Year. commencing from 1st April 1875.
		5 Fees on the Registration of Carts	Large Carts 19½ 58. 8 . Small Carts 19½ 19. 8 .	15	78 . .	0 0 1 08.	5. 3. 2 40.	
		6 Tolls at — Rate		—	— — —	— — —	— — —	

Municipal Office,
Cochin.
October 21. 1876.

J. H. Aspinwall
Vice President

as compared with the estimate of the year and the actuals of the previous year are given below:—

	Actuals 1874'75.			Estimate 1875'76.			Actuals 1875'76.		
1. Balance	1,296.	3.	2.	500.	..	..	826.	3.	11.
2. Assignments & allotments by Government	3,415.	8.	..	2,390.	..	..	2,754.	12.	11.
3. Rates and Taxes	7,213.	..	8.	7,020.	..	..	6,863.	9.	4.
4. Fees in Schools	908.	13.	..	800.	..	..	563.	..	..
5. Endowments, Contributions &c.	1,882.	15.	3.	1,370.	..	..	5,921.	3.	9.
6. Miscellaneous	1,714.	3.	9.	800.	..	..	1,200.	14.	7.
Total	16,430.	11.	10.	12,880.	..	..	18,129.	12	6.

Omit

3. From the above statement it will be seen that the actual receipts of the year under report exceeded the estimate by Rs. 5249-12-6 and the actuals of the previous year by Rs. 1699-„-8. This increase is visible mostly under the item "5 Endowments, Contributions &c," the excess under it alone amounted to Rs. 4,551-3-9. The reason for this increase is explained in para 2 of the covering letter of the Vice President who states that the invested capital of the Municipal Dispensary, namely, Rs. 4398-2-3. was withdrawn from the Madras Bank for the purpose of investing the same on a higher

rate

rate of interest. Of the above sum, only Rs. 3,300. was invested again on interest of 9 per cent per annum and the balance Rs. 1098-2-3 was appropriated, with a view to recoup afterwards, for sanitary measures during the outbreak of Cholera in the Municipality.

4. As all the items of receipts under the several major heads have been fully explained in the Report received from the Municipality, it is unnecessary to notice them in this review. The following is a Statement of Demand, Collection and Balance of Rates, Taxes, Tolls &c for the year under report, with percentage of Collection to Demand.

Year.	Total Demand	Collection	Balance	Percentage of Collection to Demand.
75/76 Current.	6,894.	6,316.	278.	91. 61.
Arrear.	221.	69.	21.	31. 22.

Expenditure 5. The total expenditure amounted to Rs. 17,965-1-1. against an estimate of Rs. 12,880. The

The particulars of the above figures as compared with the actuals of 1874'75 are given below:-

	Actuals 1874'75.	Estimate 1875'76.	Actuals 1875'76.
Grant I. Public Works	2751. 9. 7.	1200.	2578. 14. 7.
Grant II. Education	3,139. 1. 3.	3,380.	2808. 11. 3.
Grant III. Sanitation & Med. Services	6847. .. 4.	5310.	9657. 11. ..
Grant IV. Miscellaneous	1104. 10. 8.	1300.	1216. 2. 2.
Grant V. Supervision & Management	1706. 13. 3.	1690.	1638. .. 5.
Refunds	55. 4. 10.	.. .. ..	65. 9. 8.
Total	15,604. 7. 11.	12880.	17,965. 1. 1.
Balance	826. 3. 11.	.. .. ..	164. 11. 5.
Total	16,430. 11. 10.	12,880.	18,129. 12. 6.

omit

6. There was an increase of Rs. 5085. 1. 1. in the actual expenditure over the estimate which was mainly under the Grants I. and III. The reason for the increase under the former Grant was due to excess expenditure necessitated by the outbreak of Cholera and that under the Grant III. was due to an investment of Rs. 3300 on higher rate of interest on account of the Hospital. The items of

expenditure are also fully explained in the Vice President's report.

7. Thus the total actual receipts of the Municipality during the year amounted to Rs. 18129 - 12 - 6. against an expenditure of Rs. 17,965. 1. 1. leaving an unexpended balance of Rs. 164. 11. 5. at the close of the year. Deducting the credit and debit on account of the funded Capital of the Dispensary, the receipts and charges of the pure Municipal Fund were, respectively, Rs. 13,731. 10. 3. and 13,566. 14. 10.

Hospital 8. The number of patients treated at the Hospital was 9610, of whom 517 were Inpatients. These numbers show an increase of 737 over those of the previous year. The Medical Officer's report herewith

herewith submitted fully describes the working of the Hospital and the bad state of Public Health owing to the out break of Cholera in the Municipality during the year under report.

Vaccination

9. The number of persons vaccinated was 887 of whom 664 or 74.85 per cent were successfully operated on. Small-pox did not prevail to the same extent as in the year previous.

Mortality

10. The register of births and deaths shows 413 deaths against 372 births. The reason for the increased mortality was due to the outbreak of Cholera, the victims to that disease alone numbered 158.

11. The sanction of Government is solicited with reference to Section 36. of the Municipal Act for the investment of the Dispensary Funds as proposed, copies of the proceedings of the Commissioners authorising the withdrawal of the amount from the Bank and its investment are enclosed.

I have the honor to be,
Sir,
Your most obd! Servant

Wm Cragan

President.

21 June 76 Rs. 1131.
23 May 76 Rs. 908.
19 April 76 Rs. 876.

Finl. (1876) Repts
Munl. Repts

From
The President
Municipal Commission
Malabar

G.O. 66/77

To
The Chief Secretary to Government
Madras

Dated 30th October 1876
Despd 8th do
Recd 11 Nov 1876
No. 33
Encloses 7

1253

Annual Report of the Cochin Municipality for the year 1875/76

No. 7

Municipal - Rept

79

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission, Cochin dated 30th October 1876 No. 33.

ORDER. 8th Jany/77. No. 66

The Collections & disbursements of the Cochin Municipality during 1875-76 are compared below with the Estimates & with the actuals of the preceding year.

Receipts.	Actuals 1874-75	Estimate 1875-76	Actuals 1875-76
Balance brought forward ...	1296	500	826
Assignments by Government ...	3416	2390	2755
Rates on Houses	4841	4500	4596
Taxes on Arts	1865	2120	1789
Taxes on Vehicles	167	150	160
Registration of Carts	86	50	78
Tolls	"	"	"
Fees	220	160	210
Fines	34	40	31
Endowments, &c.	1883	1370	2390
Contribution from Local Funds ...	"	"	"
Miscellaneous	2623	1600	1995
Advances Recoverable	"	"	"
Total ...	16431	12880	14830

Charges.	Actuals 1874-75	Estimates 1875-76	Actuals 1875-76	
GRANT I.				
New Works.				
Communications	"	100	750	
Educational	"	"	"	
Sanitary and Miscellaneous ...	101	200	1189	
Repairs.				
Communications	2345	700	452	
Educational	"	"	"	
Sanitary and Miscellaneous ...	306	200	188	
Establishment	"	"	"	
Tools and Plant	"	"	"	
Contributions to Local Funds ...	"	"	"	
	2752	1200	2579	17·4
GRANT II.				
Training Schools	"	"	"	
Municipal Schools	3139	3380	2809	
Salary Grants	"	"	"	
Results Grants	"	"	"	
Contribution to Local Funds for Educational Inspection ...	"	"	"	
Miscellaneous	"	"	"	
	3139	3380	2809	18·9
GRANT III.				
Hospitals and Dispensaries ...	2593	2970	3130	
Vaccination	175	190	175	
Registration of Births & Deaths.	120	150	120	
Conservancy	1959	2000	2932	
	6847	5310	6357	42·9
GRANT IV.				
Lighting	749	750	794	
Markets	"	"	"	
Choultries	"	"	"	
Avenues, &c.	118	250	164	
Travellers' Bungalow	201	200	210	
Miscellaneous	37	100	48	
	1105	1300	1216	8·2
GRANT V.				
Supervision and Management ...	1707	1690	1638	11
Advances Recoverable	"	"	"	
Refunds	55	"	66	·5
Balances	826	"	165	1·1
Total ...	16431	12880	14830	

Excluding the funded capital of the Dispensary withdrawn from investment, the receipts for the year exceeded the estimates by Rs 852 and in addition to this the Commissioners temporarily appropriated for Municipal purposes a sum of Rs 1098 belonging to the funded capital of the Dispensary. This sum not having been spent on work connected with that institution should not have been shown in Col. 10 Statement I A, and the transactions connected with the Travellers Bungalow which has no endowment, should not appear in that statement at all.

The expenditure of the year was distributed as follows:—

~~On~~ Public Works Rs 2579 or 17·4 per cent of the income
Education — 2809 or 18·9 —
Sanitation — 6357 or 42·9 —
Miscellaneous — 1216 or 8·2 —
Establishment 1638 or 11 —

The appropriation of a portion of the Dispensary Capital for Municipal purposes was justified by the urgent necessity of taking speedy measures to meet the outbreak of Cholera, by extended Conservancy operations, and increased expenditure on drains and latrines and other public works of a sanitary nature. Under the emergent circumstances of the case the Govt approve the action of the Commissioners, but they trust that arrangements have been made for the repayment of the money during the current year. As regards the application for sanction for the investment of the rest of the Dispensary Capital on tangible security at nine per cent per annum the Govt desire to be furnished with more definite information regarding the nature of the investment proposed.

The expenditure on the Municipal school amounted to Rs 2809 out of an allotment of Rs 3380. The short expenditure is ascribed to a falling off in the attendance and to the re-organization of the lower classes with a consequent reduction of the fees. After deducting the cost of repairs and the receipts from fees the cost per pupil was no less than Rs 21-4-8 and the Commissioners should reconsider the propriety of a reduction in the fees which does not seem to have led to any increase in the attendance which is reported to have fallen off in the beginning of the year.

This however probably in the higher classes that the fees are inadequate and the Govt must insist on some steps being taken to render the school somewhat more nearly self supporting than it is at present.

The charges for repairs should have been shown separately under Grant I.

There was a satisfactory increase of 737 in the attendance at the Dispensary but the number of vaccinations fell from 1046 to 887.

The Govt ~~have learnt~~ learn with much regret of the occurrence of ~~the~~ the fire which ~~is stated to have~~ destroyed much valuable property in the town.

25/12

It was unfortunate at the time.

Presdt Ml Commr Malabar	6
Reve Deptt	6
P W —	3
Bd. of Reve	16
Dir of Pub Instn	6
Sur Genl I.M.D.	6
San Commr	6
Acctt Genl	6
Pdt L F Bd Malabar Dist	6

Desp— 26/1/77.

90 [illegible]

Govt of {1877} Madras.

FINANCIAL.

To

Dated 8th } Jany. 1877, No. 66
Recd. }

Nos. 79 - 80.

Munl. - Reports. Annual Report of the Cochin Municipality for 1875-76, reviewed.

to Chief Secretary
with [illegible] in sense
suggested by Sir William Robinson

Seen

Disposed