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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Not to be folded or roughly handled

Municipal—Reports.

No. 174. Read the following letter from W. LOGAN, Esq., Acting President of the Municipal Commission, Cochin, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Calicut, 11th December 1875, No. 24:—

I have the honor, herewith, to forward the annual report with the necessary statements, received from the Vice-President of the Cochin Municipality, on the working of the Towns Improvement Act in that town during the past official year 1874-75.

2. Taxes were raised from all sources except Tolls, there being no regular wheel traffic in this Municipality.

3. The total collections during the year under report amounted, including the opening balance, to Rupees 16,430-11-10, against an estimate of Rupees 13,850, and the actual expenditure to Rupees 15,604-7-11, leaving a balance of Rupees 826-3-11 at the close of the year, exclusive of the sum of Rupees 221-0-1 remaining to be collected.

4. RECEIPTS.—The particulars of receipts under the several major heads are as specified below:—

	Estimate.		Actuals.	
	RS.		RS.	A. P.
1. Balance	1,400		1,296	3 2
2. Assignments and Allotments by Government	2,180		3,415	8 0
3. Rates and Taxes, &c.	6,940		7,213	0 8
4. Fees in Schools, &c.	960		908	13 0
5. Endowments and sundry Contributions and Donations	1,660		1,882	15 3
6. Miscellaneous	710		1,714	3 9
Total	13,850		16,430	11 10

There is an increase of Rupees 1,235 under Item No. 2, "Assignments by Government," over the amount of estimate, which is due to the credit, in the year under report, of arrears of 1873-74 under Provincial Fund and Port Funds of Rupees 520 and 500, respectively, and also to the increase in the amount of bid for Vypeen Ferry through competition. The other large increase noticeable in the receipts is Rupees 1,004 under item No. 6, Miscellaneous. When the Budget of the year was framed, the Commissioners had in view only the rent on account of the fish-market which they estimated at Rupees 710. There is an increase of Rupees 145 under this item alone, besides Rupees 763-4-11 hire unexpectedly realized on account of the fire engine, and Rupees 95-14-10 under Sundry items, such as avenue, town rubbish, fees from demand notices, &c.

5. On reference to Statement IV (Demand, Collection, and Balance Statement), it will be seen that the collections on account of rates and taxes for the year were satisfactory.

6. During the year under report a sum of Rupees 112-11-8 was written off the accounts as irrecoverable, of which Rupees 29-14-6 is part of the arrear of

1873-74; and Rupees 128-5-8 was refunded on regular appeal, of which Rupees 55-4-10 belongs to the arrears of 1873-74.

7. EXPENDITURE.—The particulars of expenditure according to major heads are given below:—

	Estimate.		Actuals.	
	RS.		RS.	A. P.
Grant I.—Public Works	2,820		2,753	0 7
Grant II.—Education	3,180		3,139	1 3
Grant III.—Sanitation and Medical Services	5,110		6,847	0 4
Grant IV.—Miscellaneous	1,050		1,104	10 8
Grant V.—Supervision and Management	1,690		1,706	13 3
Refund of Taxes			55	4 10
Total	13,850		15,604	7 11

8. Grant III, Sanitation, &c., shows an excess expenditure of Rupees 1,737-0-4 over the receipts which is attributed to the arrears of pay due to the medical subordinates, and to the value of medicines supplied in 1873-74, but paid in the year under report, which alone amounted to Rupees 1,299-5-3.

9. With regard to the working of the Civil Dispensary under the charge of the Municipal Commissioners, the report of the Commissioners and that of the Medical Officer in charge (which is herewith enclosed with the necessary statements), show that the benefits of the institution are fully appreciated, but the Commissioners complain, and with much reason, that the expenses connected therewith are a great drain on the resources of a small and detached Municipality like Cochin. Subjoined is a statement showing receipts and expenditure during the three years since its management was made over to the Commissioners:—

	Receipts.			Charges.		
	RS.	A.	P.	RS.	A.	P.
1872-73	823	15	0	811	15	3
1873-74	2,472	8	2	4,143	13	3
1874-75	3,642	15	3	4,592	15	8
Total	6,939	6	5	9,548	12	2

The Commissioners think that Government should pay the whole deficit annually accruing, but while I am not prepared to recommend this, I am at the same time decidedly of opinion that at least half of the excess expenditure should be borne by Government. If this proposal were sanctioned this detached Municipality would be put on an equal footing with others more favorably situated and in which half the expenses are paid by Local Fund Boards. It is clear that the Local Fund Board of Calicut cannot be asked to contribute to this institution inasmuch as no revenue accrues from the country benefitted by the hospital, and no residents in Local Fund Circle limits are treated there.

10. I am not as yet in a position to offer any general remarks on the manner in which the Commissioners have discharged the duties entrusted to them, but I consider that the report and statements, which I have the honor to submit herewith, reflect credit on the financial management of the Municipality.

ANNUAL REPORT OF THE COCHIN MUNICIPALITY FOR 1874-75.

In submitting the Statements of Receipts and Disbursements of the Cochin Municipality for the year 1874-75, the Commissioners have the honor to report that the total amounts of actual receipts and disbursements during the year under review, including the Profession-tax, have been Rupees 2,580-11-10 in excess of the Budget Estimate sanctioned in G.O., dated 13th June 1874, No. 993, Financial Department, leaving a cash balance of Rupees 826-3-11 on the 31st March in favor of the Commission, as will be seen from the following:—

I have the honor to submit the Annual Report of the Commissioners on the operations of the Combaconum Municipality during the past official year 1874-75, together with the Statements showing the receipts and disbursements in the prescribed forms, and the Statement showing the incidence of taxation called for in G.O., dated 12th June 1873, No. 822.

2. I beg also to forward the report of the Medical Officer in charge of the Dispensary at Combaconum on the working of that institution during the past year.

3. The accounts of the Municipality were, under my orders, audited by Mr. G. T. Oliver, Negapatam. His report is herein enclosed. In it are noticed certain defects in the system of keeping accounts, which are duly accounted for in the report of the Commissioners.

4. It will be seen from Statements I and II that the gross receipts and charges of the Municipality, for the year under report, amounted to Rupees 38,955-10-2 and 33,033-0-4, and that the closing balance was Rupees 5,922-9-10. As the statements give a detailed account of the several items of receipts and disbursements, I consider any further remarks on this head superfluous.

5. The only point requiring notice is the complaint of the Commissioners who want an approved system of account-keeping which should be proof against the remarks of the Auditors. This is simply impossible so long as different Auditors are appointed for different years, and consequently different suggestions are made; and I do not think it incumbent on the Commissioners to adopt each and every one of the Auditor's suggestions. It is to be observed, also, that there is no exact form prescribed by Government for keeping accounts, though, on reviewing the report of this same Municipality for 1870-71, Government was pleased to refer the Commissioners to the G.O., dated 21st October 1870, No. 1334, wherein some information was given. If the Government is disposed to lay down an exact rule of account it will be acceptable to the Commissioners.

From T. GOVINDA, Row, Officiating Vice-President of the Municipal Commission, Combaconum, to H. S. THOMAS, Esq., President of the Municipal Commission, Combaconum, dated 7th August 1875, No. 101.

I have the honor to submit, for transmission to Government, my report on the operations of this Municipality during the year ending 31st March 1875, together with statements of receipts and disbursements according to the forms prescribed by Government in their Order, No. 1646, dated 28th October 1871, and likewise the statement showing the incidence of rates and taxes prescribed in G.O., No. 822, dated 12th June 1873.

2. The annual report on the working of the Dispensary at this station, received from the Apothecary in charge of the institution, is herewith forwarded, as per instructions of Government contained in their Order, No. 209, dated 2nd March 1872. As the statements submitted give a detailed account of the several items of receipts and expenditure, I do not consider it necessary to enter into detail on this head.

schools, making in all 1,126 as the number of children to whom instruction is imparted. From this it will be seen that so large a number as 950 children are still left who receive no instruction whatever, which may be accounted for from the fact that a great many children of the poorer classes of East Indians, Native Christians, Mahomedans, &c., though of school-going age, are engaged in various occupations from which they derive a livelihood. The extreme poverty of some parents compels them to apprentice their children to some trade or other without education even of an elementary nature.

4. It will be observed from Statements I and II that the gross receipts amounted to Rupees 38,955-10-2, and the gross expenditure to Rupees 33,033-0-4, leaving a balance of Rupees 5,922-9-10 at the beginning of the current year. This large balance results from an increase of collections chiefly under the heads of Tolls, Magisterial Fines, Rent of Travellers' Bungalow, and Fees in the Municipal slaughter-house, the receipt during the year of arrears of Local Fund contribution due for the preceding year, and a decrease in the expenditure under New Works, Educational and Hospital Establishments.

5. Receipts.—The gross receipts consisted of the following items:—

	RS.	A.	P.
1. Balance from 1873-74	748	7	7
2. Collections of arrears of previous years	1,544	4	1
3. Collections appertaining to the year under report	36,662	14	6

6. House and Land tax.—The demand under this head was Rupees 13,918-6-9, of which Rupees 12,852-10-1 was collected within the year, leaving a balance of Rupees 1,065-12-8. The arrears of House-tax at the beginning of the year amounted as shown in Statement IV to Rupees 659-9-6, of which Rupees 223-12-1 have been collected. The balance (Rupees 435-13-5) is irrecoverable, and will be written off.

7. Tax on Arts, &c.—This tax was dropped during the year under report; but there were arrears amounting to Rupees 628 out of the previous year's demand, of which Rupees 22 was collected, and the remainder (Rupees 606) was written off.

8. Tax on Carriages, &c.—The collections under this head were Rupees 1,549-8-0 against Rupees 1,400 in the Budget, the increase being mainly due to more stringent supervision exercised by the Commissioners.

9. Tolls.—The toll-gates were put up to auction and knocked to the highest bidder for Rupees 15,200, which is more than the Budget amount by Rupees 1,200. The Commissioners are glad to observe that no complaints of extortion by the Contractors have occurred.

10. License Fees, &c.—The total receipts under this head amounted to Rupees 1,210-13-7, being Rupees 10-13-7 over the estimate. In this item are included license fees for temporary erections, cart-stands, places in which dangerous and offensive trades are carried on, and fees for notices of demand and warrant.

11. Magisterial Fines.—Under this head were received Rupees 833-7-0 against Rupees 200 in the Budget. The increase is due to stricter supervision in detecting and prosecuting cases of omission to take out licenses for vehicles and animals, and to a more strict enforcement of the conservancy provisions of the Act.

12. Voluntary Contributions for Conservancy.—Rupees 356 were contributed by the people towards the improvements of the burning-ground referred to in the Budget report for the year.

13. Contributions from Local Funds.—Rupees 3,270 were received on account of the Civil Dispensary, of which Rupees 1,270 were due for 1873-74, but were only received this year.

14. Miscellaneous Receipts.—The collection under this head amounted to Rupees 1,233-14-0, being Rupees 863-14-0 in excess of the Budget amount. The increase is mainly due to fees paid at the Municipal slaughter-house, and school-fees levied at the Municipal Elementary Schools amounting together to Rupees 421-3-0, and to an increase in the rent of the travellers' bungalow which has been resorted to, to a greater extent than was anticipated, by Engineers and other officers connected with the Railway line now in progress.

15. The other items of receipts detailed in Statement I call for no explanation.

Vaccination.—Vaccine operations in the year under review were carried on as usual. The number of operations performed was 1,046, of which 803 were successful, 129 unsuccessful, and 114 reported as "result unknown." Small-pox was somewhat prevalent during the latter part of the year under review, in consequence of which the number of deaths that occurred from this disease was seventy-one.

Registration of Births and Deaths.—The attention paid to the registration of births and deaths, during the period under notice, was the same as that bestowed on the matter hitherto.

The number of births was 268, showing a ratio to the population of 26-59 per mille, and of deaths 11, showing a ratio of 11-59 per mille. eight latrines (four for males and four for females) were constructed at a cost of Rupees 994-9-11 in thickly-inhabited parts of the town where they were greatly needed. A sum of Rupees 1,150 was advanced to a Sub-Committee composed of members of the Commission for constructing a parapet wall and three flights of steps to the river (Cauvery) at the burning-ground. The work is still going under the supervision of the Sub-Committee. The estimate for the work, amounting to Rupees 3,495, was prepared by the Range Officer of the station. Of this amount the Commissioners, as stated in the Budget report for the year, will give only one half, the other half being contributed by the people. A sum of Rupees 145-5-6 was spent in constructing steps to the Mission tank, and another sum of Rupees 434-6-2 for constructing parapet walls and steps to the Thackal tank, both which being situated in crowded localities and at a considerable distance from the Arasalar and Cauvery are much resorted to by the people, the former for drinking water, and the latter for bathing-purposes. The latter work was finished only at the beginning of the current year.

17. Repairs.—Rupees 3,153-14-11 were expended in repairing some of the metalled roads of the town; Rupees 452 in repairing the female ward attached to the Hospital; and Rupees 70 in repairing and whitewashing the Apothecary's house. The allotment of Rupees 1,600 for restoring the southern parapet wall and platform of Poithamare tank was advanced to a Sub-Committee of Municipal Commissioners who have requested to superintend the work, which is still in progress.

Rupees 4,074-7-10 were spent on the conservancy establishment consisting of two Nuisance Inspectors, six Sub-Inspectors, six peons, one tank watchman, twenty-four sweepers, and eleven toties. The rubbish carts and the bullocks for the latrine carts were as usual hired on contract.

24. Cleansing Tanks, &c.—The Thackal tank being situated in a thickly-inhabited part of the town, and much used by the people, Rupees 121-9-10 were spent in bailing and clearing the tank.

25. GRANT IV—Miscellaneous Municipal Purposes—Lighting.—The cost of lighting the town amounted to Rupees 1,800-4-2. The establishment consisting of one Maistry and seven Massalgies cost Rupees 446. Rupees 822-6-11 were spent in the purchase of kerosene oil, and Rupees 488-10-9 in fixing lamp-posts and making and repairing lanterns. The increase under this head is due to more lights having been maintained this year than the year before.

26. Travellers' Bungalow.—Rupees 132-15-7 were spent on account of the travellers' bungalow establishment and the purchase of furniture.

27. Avenues.—The upkeep of the establishment, together with the cost of new young plants purchased and planted, came to Rupees 216-10-9.

28. Slaughter-house.—The granting of licenses for private slaughter-houses having been disallowed, the Commissioners constructed one of their own where a fee of 6 Pies is levied on each sheep killed. The establishment consisting of a fee collector and a sweeper cost Rupees 94-1-0, and the contingent charges Rupees 7-11-2.

29. Water Pandal.—The summer of this year having been exceedingly hot, and the rivers and tanks all dry, the Commissioners thought it desirable to open two water-pandals whither people of all classes could resort to quench their thirst. Of these, one was located near the Taluq Cutcherry and the Munsif's and Small Cause Courts, and the other by the side of the Tanjore road in the heart of the town. The expenditure on this account was Rupees 54-0-11.

30. Two pairs of bullocks and a cart were purchased at a cost of Rupees 235 for Municipal work. Their maintenance including the pay of two drivers amounted to Rupees 115-5-0.

31. Rupees 60 were spent in rewards for killing stray dogs and venomous snakes.

32. GRANT V—Supervision and Management.—Under this grant Rupees 2,079-14-0 were spent, Rupees 1,481-1-0 on account of Municipal Office Establishment, Rupees 113-8-0 on Contin-

3/16/74

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21st June 1876. No. 1131.

Miscellaneous.—The amount expended under Grant IV was Rupees 1,104-10-8, which is a little in excess of the budgeted amount. The various items under this head are lighting which cost Rupees 748-11-5, raising avenues Rupees 118-5-3, painting the fire engine Rupees 5-8-4, killing dogs Rupees 31-8-0, and Rupees 200-9-8 on account of the travellers' bungalow.

Supervision and Management.—The sum expended under Grant V was Rupees 1,466-8-4 for the maintenance of the office, and Rupees 240-4-11 which may be divided as follows: for auditing the Municipal accounts Rupees 75, office-rent Rupees 102, and remuneration to servants

child-birth, the people seem reluctant to avail themselves of her services except in difficult cases which call for instrumental interference. A comparison, however, of the midwife's work during the last few years shows that this reluctance is slowly giving way.

21. *Vaccination.*—One vaccinator is employed who works under the supervision of the Apothecary. The total number of cases vaccinated during the year was 1,764, of which 1,280 were successful, 300 unsuccessful, and 184 unknown. The number vaccinated in the previous year was 1,123, of which 983 were successful, 101 unsuccessful, and 39 unknown. I occasionally visited the elementary and the pial schools in the town with the vaccinator, and by the offer of a reward of 1 Anna for each child in accordance with G.O., No. 308, dated 18th March 1874, to the parents of children brought up for vaccination, had most of the children vaccinated. The expenditure in the shape of rewards came to Rupees 74-14-0. There has been a considerable diminution in the number of deaths by small-pox, a result probably due in some measure to the increased activity of vaccinating operations. The total expenditure under this head was Rupees 224-1-0, giving an average cost of nearly 2 Annas and 9 Pies for each successful operation.

22. *Registration of Births and Deaths.*—One thousand four hundred and ninety-nine births and 1,435 deaths were registered during the year under report against 1,261 births and 1,574 deaths in the previous year, showing an increase of 238 births and a decrease of 139 deaths.

23. *Construction of the new bridge.*—The total cost under this head came to Rupees 2,717-4-4. Of this amount progress. The estimate for the work prepared by the Assistant Engineer in charge of this Range amounts to Rupees 2,900. The Commissioners in consequence have made a further allotment of Rupees 1,300 in their current year's Budget to complete the work, and it will be finished during the current official year. Rupees 231 were spent in repairs to the travellers' bungalow, which were urgently required.

18. *GRANT II—Education.*—Under this head Rupees 2,105-4-6 were spent, being Rupees 900 less than the Budget amount. The decrease is due to the three Municipal Schools provided for in the Budget not having been opened until a part of the year had elapsed, and to the non-payment during the year of the contribution to the Local Fund Board on account of Educational Inspection. Rupees 603 were paid on account of results grants to four schools against Rupees 483 in the Budget, the excess being met from the unexpended balance left out of the previous year's provision. Rupees 1,137-9-6 were spent in connexion with the Municipal Schools. To the Girls' School and the Mahomedan and low-caste Boys' Schools already in existence the Commissioners added, during the year under reference, three elementary schools for boys. The total number of boys that attended the schools at the close of the year was 321, and the total number of girls 110. All these schools have, I am glad to say, worked satisfactorily under the occasional inspection of one of the Commissioners, M.R.Ry. T. Gopala Row, Acting Principal of the Combaconum College, to whom the thanks of the Commissioners are due for the interest he taken in their progress. The annual examination of the Girls' School for 1874 was conducted, at my request, by Messrs. V. Strinivasa Iyer, B.A., and Regunatha Chariar, B.A., Assistant Masters of the College. Both these gentlemen expressed themselves satisfied with the result of their examination. The Municipal Schools were also, I understand, inspected by the Inspector of Schools and his Deputy, but not having been favored as yet with copies of their reports, I regret my inability to communicate the results of their inspection.

19. *GRANT III—Sanitation and Medical Services.*—The expenditure under the head of Hospital Establishment came to Rupees 3,146-1-0 against Rupees 4,134 in the Budget. The pay of the second-class Apothecary was estimated at Rupees 2,760, but Government contributing one-fourth of his salary, allowance, and house-rent, only Rupees 1,851 were paid. Besides, the first-class

Proceedings of the Madras Government, Financial Department,
21st June 1876. No. 1131.

3. The President will request the Commissioners to enable him to submit their annual report more expeditiously to Government in future.

(True Extract.)

Handwritten signature
Chief Secretary.

To the President of the Municipal Commission, Cochin.

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

Exd. J. Wright.

Handwritten signature

Ch. 9898
Revenue 1890 21st June
Bolt of 1876 21st June

FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,

Sec.,
Sec.,
Cochin,

Dated June, 21st.

Issued 11/7

Recd. 18 July

Appt.

G.O., 21st June 1876, No. 1131.

JUNE.
Nos. 174-175.

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Municipal—Reports.—The Annual Report on the
working of the Cochin Municipality for 1874-75
recorded with remarks.

Ch. 1644
Aug 1876

13 July 1876

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