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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. / ~~B.P. No.~~	514	Press. / Mis.
Dated	27-1-1877	~~197~~ .

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

8th January 1877, No. 66.

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 887, of whom 661, or 74·85 per cent., were successfully operated on. Small-pox did not prev[illegible] 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 In this is included the opening balance, Rupees 826-3-11, and the dispensary funded capital Rupees 4,305-2-5 withdrawn from the Madras Bank for the purpose of investing the same on a higher rate of interest.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.

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 d[illegible]

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.

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 3 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

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 recovered. 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 [illegible] 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 :—

									No.
Five slaughter-houses	...	...	...	...	...	...	...	...	50
One lime kiln	...	...	...	...	...	...	...	...	20
Seven places for storing dry fish	...	...	...	...	...	...	...	...	140
							Total	...	210

‡ Rupees 160.

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

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 departments 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 1,202-1-6. 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 6·81.

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 1,938-11-1 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 183-5-6 for sanitary and miscellaneous purposes, such as repairing latrines [illegible]. It will be seen that the amount on this head exceeded the sanc[illegible] 1,378-14-7. The excess must be [illegible] 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 3,386, 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 :—

Small-pox	158
Fever	39
Bowel Complaints	37
Accidents	3
Other Causes	4
	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, (Signed) J. H. ASPINWALL,
23rd October 1876. *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 feelings 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, c[illegible] making excuses to avoid it, and patients, when convalescent or suffering from a mild 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 suggesting [illegible] 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 these lanes the [illegible] 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, [illegible] treatment was doubtful. The [illegible] 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. ½ 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. ½ 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. Several 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,
1st *April* 1876.

(Signed) W. DOYLE,
Civil Surgeon.

1	2	3	4	5	6	INCIDENCE OF TAX.	
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.	Per Head of Population.	Per Head of Tax-payers.
					Rs. A. P.	Rs. A. P.	Rs. A. P.
Cochin ...	13,840	1. Rate at 4 per cent on Houses and Buildings, No. 9 of 1871, Madras, and G.O. No. per cent. 876, dated 19th April 1875, Fixed Lands at 4 per cent ...	Dwelling Houses and Shops	1,113	3,616 0 2	0 5 3·76	3 6 7·15
			Pattayam Lands, Private Jenmi Lands, and Government Lands.	204	950 5 2		
			I. Class 1 100				
			II. „ 10 500				
			III. „ 21½ 537				
			IV. „ 35 430				
			V. „ 85½ 931				
			VI. „ Exempted (*vide* G.				
			VII. „ 13th June 1874,				
			VIII. „ 903.)				
			Rs. A.				
			No. 1				
			„ 2 4½ ...				
			„ 3				
			„ 4 6½ ...				
			„ 5 8 ...				
			„ 6				
			„ 7				
			„ 8 6½ ...				
			„ 9				
			„ 10 90 ...				
			„ 11				
			Large Carts, 19½ ...				
			Small Carts, 19½ ...				
			.....				
		2. Rate on Professions, Arts, Professions, &c....					
			— Rate				
		3. Taxes on Carriages, Horses, &c...					
		4. Taxes ...		84	159 8 0	0 0 9·21	1 11 1·78
		5. Fees on the Registration of Carts.		15	78 0 0	0 0 1·66	5 3 2·40
		6. Tolls ...		.....	... ...	... ...	... ...

COCHIN,
21st October 1876.

(Signed) J. F. ASPINWALL,
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.	Estimates, 1875-76.	Actuals, 1875-76.
	RS.	RS.	RS.
[illegible]		200	13
Repairs—			
Communications	2,315	700	452
Sanitary and Miscellaneous...	306	200	188
GRANT II.			
Municipal Schools...	3,159	3,380	2,809
GRANT III.			
Hospitals and Dispensaries	4,593	2,970	3,139
Vaccination	175	190	175
Registration of Births and Deaths	120	150	120
Conservancy	1,950	2,000	2,032
GRANT IV.			
Lighting	749	750	794
Avenues, &c.	118	250	164
Travellers' Bungalow	201	200	210
Miscellaneous	37	100	48
GRANT V.			
Assignments by Government	3,416	2,390	2,[illegible]
Rates on Houses	4,841	4,500	4,[illegible]
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.	Estimates, 1875-76.	Actuals, 1875-76.
	RS.	RS.	RS.
GRANT ..			
New Works—			
Communications	1,707	1,690	1,638
Supervision and Management	55	...	66
Refunds	826	...	165
Balance	16,431	12,880	14,830
Total ...			

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 ,, ,,
Sanit[illegible]	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 [illegible] and to the communication [illegible] reduction of the fees. After deducting the cost of [illegible] 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.)

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.

Rec. 1877 Enclosure
No. 923

[illegible]

The PRESIDENT OF THE
MUNICIPAL COMMISSION
[illegible]

&c., &c.,

Dated January, 1877.

Issued

Read. Ent.

C.O., 6th January 1877, No. 43.

JAMAICA.
Nos. 70-80.

Municipal—Reports—Annual Report
Carlton Municipality for 1875-76, received.

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