M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair 14. 6-40.

(3) Initials of the Referencer _____

Q

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1010. Press Misc.

124-125

Dated 17—6— — 1874.

37/38

Not to be folded or roughly handled

CR

Read the following papers:—

No. 124. From A. MacGREGOR, Esq., President of the Municipal Commission, Calicut, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Calicut, 16th March 1874, No. 39:—

I have the honour to forward the Budget Estimate of the Calicut Municipality for 1874-75, together with a letter from the Vice-President explaining the variations under each item of receipts and expenditure compared with that of 1873-74.

2. The only point that calls for remark is the proposal of the Commissioners to assess paddy-lands, and to raise the present rate of House and Land Tax from five to its maximum rate, seven-and-a half per cent., to meet the deficit caused by the repeal of Tax on Arts, Trades, and Professions.

3. The Vice-President has conclusively shown that no corresponding reduction can be made in the expenditure, and the deficit can only be met by resorting to some other mode of taxation.

4. As a good deal still remains to be done in the shape of New Works and Sanitary improvements, I trust that the proposals of the Commissioners will meet with the approval of Government.

5. The income from Tolls in Calicut is small owing to certain local causes, and the Profession-tax was one of the main sources of revenue. Even with it the average taxation amounted to only 9 Annas and 10 Pies per head.

From P. A. COLE, Esq., Vice-President of Municipal Commission, Calicut, to A. MacGREGOR, Esq., President of the Municipal Commission, Calicut, dated Calicut, 11th March 1874, No. 28.

I have the honour to forward estimates of sums proposed to be raised and expended in the Calicut Municipality during the year 1874-75, and statement called for in G.O., dated 12th December 1871, No. 1854.

2. The income from Profession-tax has been omitted in framing the Budget.

The sum of Rupees 3,000 shown under that head is the probable outstanding balance which will remain uncollected at the close of the current official year.

3. You are aware that the abolition of the Profession-tax would reduce the income of the Municipality by more than Rupees 7,000 a-year, and a corresponding reduction cannot be made in the expenditure without impairing the efficiency of the Commissioners' work.

(*a.*) The only alternative left to them is to resort to some other mode of taxation to meet the deficit caused by the repeal of the Profession-tax.

(*b.*) They have accordingly proposed to assess the paddy-lands which are now exempt even from the payment of Land-cess. The amount which the Commissioners roughly estimate under this head is Rupees 1,000.

(*c.*) They have also proposed to raise the present rate of House and Land Tax from five to its maximum rate, seven-and-a half per cent., which will probably yield Rupees 6,300.

4. If the above proposals are sanctioned, which they trust will be done, the Commissioners will be able to carry out improvements which are needed in the shape of new roads, &c.

5. The other items under receipts being the same as last year call for no remarks.

6. GRANT I., *Expenditure.*—The sum of Rupees 6,500 provided in the Budget are for new roads which are much wanted.

Repairs.—Within the limits there are about thirty-six miles of roads, over most of which there is heavy traffic.

Independent of these the Commissioners have from the commencement of next year to maintain eight miles of the coast road which lie within municipal limits and which have been hitherto maintained by Local Boards.

They have, therefore, allotted Rupees 8,462 under this head.

7. GRANT II., *Education.*—The figures entered under this head are taken from the statement furnished by the Inspector of Schools. The amounts for Normal and Municipal Schools are based on the actuals of the current year.

8. GRANT III., *Civil Dispensary and Leper and Small-pox Hospitals.*—There is a decrease under this head which is due to the figure for 1873-74 having been over-estimated.

Provision has been made for another Hospital Assistant on Rupees 25 for the Civil Dispensary, as the Civil Surgeon strongly urges the necessity for it owing to the amount of work. The Commissioners request that a caste native be appointed. It will be seen from Statment I.-A that the deficit charge that has to be borne by Local and Municipal Boards amounts to Rupees 3,525, respectively.

9. *Vaccination.*—An increased allotment of Rupees 130 has been made to meet charges of extra vaccinators, should there be an occasion for employing them.

10. *Registration.*—The decrease under this head is due to the fact of the Commissioners having proposed to reduce from the next year the number of Divisional Menons, who are also Registrars of Births and Deaths, from eight to four, as they would be relieved of greater part of the scriptory work owing to the repeal of the Profession-tax.

11. *Conservancy.*—The amount is the same as last year, and no reduction can be effected.

12. GRANT IV.—Rupees 1,288 have been allotted for lighting the town, as ordered in paragraph 7 of G.O., dated 27th December 1873, No. 1896, reviewing the annual report for last year.

13. GRANT V.—Reductions are also made under this head.

14. In conclusion, I, on behalf of the Commissioners, request you will be good enough to obtain the sanction of Government at an early date to the proposals of the Commissioners for assessing paddy-lands, and increasing the rate of House and Land Tax, as you will see from the above that no reduction of expenditure can be effected under the several heads to meet the deficit caused by the withdrawal of Profession-tax.

No. 125. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 18th April 1874.

I regret that I cannot agree to this draft.

2. The suspension of the Professional tax will deprive the Municipality of Calicut of Rupees 7,000 a-year—a very moderate license or income tax from the large commercial and professional community of this wealthy sea-port town. That the Commissioners cannot meet the retrenchment without serious detriment to public interest might well be anticipated, and facts before us show conclusively that such is the case.

3. The Commissioners propose very little more expenditure on Public Works than in the last year—total expenditure in 1873-74, 13,950 Rupees; proposed in 1874-75, 14,962 Rupees—and both the Commissioners and President consider the proposed new communications and streets very important. Indeed I can conceive nothing more impolitic than to arrest such work in a close Moplah Town like Calicut. I am not a little surprised to find that it is proposed by this draft to arrest all progress in this direction now and apparently for all future time.

N.B.—With reference to the remark made by His Excellency the President, I may notice that the use of the words "Moplah Town" was merely with reference to the well-known foulness of the quarters inhabited by this sect and the special and exceptional need that there is for sanitary arrangement wherever they are congregated.

4. Grant II., Education, is reduced from Rupees 3,240 in 1873-74 to Rupees 2,320, and Grant III., Sanitation, from Rupees 19,713 in 1873-74 to Rupees 17,190. Both retrenchments ought to be deprecated.

5. In order to meet the deficit and avoid entire collapse of public improvement, the Commissioners propose to assess the rice-land within the Municipality—thereby throwing a burden, which equitably belongs to the commercial and professional classes of the town, on the already sorely-burdened (by Imperial Land-tax) landed proprietors and cultivators. I object to this absolutely as an unfair distribution of taxation. I submit that it is inequitable to remit a most reasonable and ancient form of public contribution by the non-agricultural inhabitants to the public burden, viz., the *Moterfa* or Profession-tax and to endeavour to recoup in part the deficit created thereby by burdening the cultivating classes. I would disallow this increased taxation.

6. The Commissioners also propose to further burden the house property of the town and to levy the maximum rates allowed by law. I submit that this also ought not to be done in order to meet a deficit deliberately created by relieving that portion of the population which is generally the wealthiest and most prosperous in a town like Calicut.

7. I submit that there is no equitable way of meeting the difficulty save that of continuing the Professional tax which I maintain should be done.

8. I must avow that I see no inconsistency in so doing. Any inconsistency which has occurred, lies, I submit, in abrogating the deliberate action of the legislature in a manner which experience is now showing cannot be maintained without serious detriment to the public interests. And believing as I do that the abeyance must—even if insisted on now—prove but temporary, I am anxious to avoid the difficulties which arise in this country from frequent changes of policy.

(Signed) W. ROBINSON.

No. 126. MINUTE by the Right Hon. the PRESIDENT, dated 22nd April 1874.

A Municipal town, with forty-four miles of road, on the repair of which Rupees 6,940 are expended, cannot be said to be in any ordinary sense a Municipal town ill-provided with roads; and if such an amount of roadmaking as has thus occurred cannot frustrate, so far as roads will do it, the evil designs of Moplahs (from whom I may remark that I have never heard that there was ever any serious danger in Calicut), no conceivable amount of it will do so. I cannot but think that roadmaking in this Presidency (in the absence of any really complete and efficient control) is a fertile source of wasteful expenditure; and I entirely approve of the draft.

2. As regards the Profession-tax, it amounted to little more than one-fifth of the income—a proportion which affords no ground for making an exception to its discontinuance. It is a tax of which (as I think) the theoretical evil is only equalled by the detestation in which it is generally held.

(Signed) HOBART.

No. 127. MINUTE by the Hon. J. D. SIM, C.S.I., dated 28th April 1874.

The Calicut Municipality, according to the Budgets submitted, began the year (just ended) 1873-74 with a balance of Rupees 4,650, and raised within the year Rupees 37,662, of which Rupees 12,500 were derived from the House-tax and Rupees 9,000 from the Tax on Arts, Trades, and Professions. The expenditure in the year appears to have been about Rupees 40,000.

2. The Commissioners expect to begin the current year 1874-75 with a balance of Rupees 2,000, and propose to raise a revenue of Rupees 36,765, recouping the loss consequent on the discontinuance of the Professional tax by raising the House-tax and effecting sundry reductions of expenditure. The proposed expenditure is Rupees 38,640.

3. The abolition of the Professional tax entails a net loss (owing to the existence of arrears) of only Rupees 6,000 this year, but next year the loss will be Rupees 9,000, or nearly one-fourth of the annual income.

4. This is manifestly a very serious state of affairs. The Commissioners and the President (who is Collector and Magistrate of the District and living in Calicut knows it well) unite in declaring that every practicable reduction has been effected in the expenditure. I have examined the Budget carefully, and my personal acquaintance with the town of Calicut convinces me that the loss of the Professional tax, if insisted on, will be attended with serious loss of efficiency, and must be recouped somehow. Calicut is a populous town extending over a considerable area, which accounts for the comparatively large extent of roads, noticed by His Lordship, but all this area, it must be remembered, bears its share of municipal taxation. In parts it is most densely crowded, and this necessitates additional streets, which are absolutely essential for the comfort and health of the inhabitants. No one who has not seen the towns of the West Coast can have any conception of the crowded, ill-ventilated, noisome condition of the quarters inhabited by the lower classes, who are chiefly Moplahs. I think His Lordship has misapprehended the meaning of my honourable colleague's remarks in regard to the Moplahs of Calicut. They are orderly and peaceable, as are the Moplahs of the coast generally, though of course they cannot regard us with peculiar affection, seeing that we have ousted them from their supremacy and are infidels in their estimation. But they are an industrious, thriving, well-to-do class, peaceable and quiet. They are the chief inhabitants of the towns (as the higher classes of Hindoos in Malabar live on their properties), and the lower classes are congregated together in such places as I have described, and Mr. Robinson's remarks, as I understand them, have reference to the necessity of improving these quarters of the town, for the sake of the health and comfort of the inhabitants, and not with the idea of rendering them peaceable subjects which they now are. I have dwelt at this length on the proposed grant for Roads—only £650 in this large and populous town—because it is the only item in which it is possible at any sacrifice to make any reduction, in order to recoup the loss of Rupees 6,000 by the Professional tax. The grant for Repairs is Rupees 8,462, which includes establishment. The assignment for Education is only Rupees 2,320. That for Sanitation is Rupees 17,190, of which Rupees 9,050 is devoted to Hospitals, and Rupees 7,500 to Conservancy. As to the former, it must be remembered that somewhat more than Rupees 5,500 is derived from endowments, &c., other than taxation; and the latter is, on the face of it, a very moderate provision for such a place as Calicut and would, I am sure, be so declared by the Sanitary Commissioner if his opinion were sought. The other grants are trifling and do not need separate notice.

5. For these reasons I am satisfied that the loss of revenue by the Professional tax—if that source of income be wholly withdrawn—must be made good in some way or other. The loss, as I have said, is Rupees 6,000 this year, and will be Rupees 9,000 next year; the former will leave but £50 for improvements; the latter will sweep this away and make a great inroad into the appropriations for Repairs, Education, and Sanitation.

6. This being the case, the question is which is the best course to adopt—to continue the Profession-tax wholly or partially, or to raise and extend the House-tax as proposed by the Commissioners.

7. On the whole I am in favour of retaining the Profession-tax, so far as the well-to-do classes are concerned. Calicut is, as Mr. Robinson remarks, a wealthy commercial town; this is sufficiently proved by its large trade, by sea as well as by rail, and by the large revenue in stamps and those items of taxation which betoken wealth in a community. It is the headquarters of the district; the Bank finds room for a branch; a number of merchants connected with the coffee tracts of Wynaad are located there; and, in short, there is a considerable class of well-to-do persons perfectly able to bear their share of municipal taxation. At the same time there is, as elsewhere, a far more numerous class of persons whose means are limited, and on whom a House-tax—inasmuch as they must have houses—falls with severity. I think it is wrong policy to relieve the former class and throw the whole burden of taxation on the latter. His Lordship remarks that the Professional tax is generally detested. Such is not my experience or belief. It is unpopular as all taxation is, and we hear more of it than we do of other taxes because those liable to it are better able to make themselves heard. So far as my experience goes, the House-tax—though the fairest in our opinion—is the one most generally disliked by natives. We have heard little of it, because it has been very moderately imposed, the rate being generally below the maximum and the valuation extremely low; but the case will be altered when, owing to the abolition of the Profession-tax, we are driven to impose the maximum rate and require a more accurate valuation of property. The Collector says that even including the Profession-tax the taxation per head is but 9 Annas and 10 Pies, which compared with other towns of like importance is very moderate, and it will be observed that neither the Collector nor the Commissioners express any satisfaction at the abolition of the impost. I would, however, as I have suggested in the case of some other Municipalities, restrict the Profession-tax to those classes which can well afford to pay it, exempting the poorer classes as the law permits. This will be the most equitable adjustment of the burden. I by no means underrate the importance of consistency in the policy of the Government, and, although I deprecated the summary discontinuance of the Profession-tax, I have acquiesced in the measure in every case in which greater injury would not, in my opinion, have resulted from adhering to it than from departing from it. Calicut

is one of the few exceptional cases in which, as I believe, the injury resulting from adhering to the policy will be very great, and will far overbalance the possible advantage, and I cannot think we should be justified for the sake of mere consistency in insisting on the abolition of the Profession-tax, and throwing the whole burden on house property.

8. Mr. Robinson, I observe, objects to the paddy-lands within municipal limits being subjected to taxation. They are exempt from Land-cess in consequence of being within municipal limits; and as the law permits it, I do not see why they should not pay their share of municipal taxes. Property in land is quite as valuable as property in houses.

9. I, however, give the preference decidedly to the partial continuance of the Professional tax, to which, I may remark, the people have become habituated, and of which, so far as I am aware, they have never complained.

10. But one measure or the other—a restricted Professional tax as I advocate, or an extended and enhanced House and Land tax—is, as the Commissioners have proposed, in my belief an absolute necessity, if the Municipal Commission is not to lapse into unpopular inefficiency.

(Signed) J. D. SIM.

No. 128. MINUTE by His Excellency the COMMANDER-IN-CHIEF, dated 2nd May 1874.

It appears to me that no hard and fast line of policy can be applied to this question of the Profession-tax in Municipalities. In some it can be well dispensed with, in others its retention seems absolutely necessary to the vitality of municipal action.

2. I fear the withholding of permission to levy this tax would go far towards paralyzing the efficient working of Municipal institutions in Calicut—an important, wealthy, and populous town. Depriving a place like this of the means of making new roads, amounts in fact to depriving it of great means of sanitation, for I have no doubt the roads alluded to as new are generally works required for the widening and straightening of old streets or the formation of streets in crowded localities irregularly built over. These are sanitary measures of the first importance, providing for increased ventilation, and simplifying drainage operations in the future when hitherto it has been impossible. It is difficult to over-estimate the value of works such as these. The remarks by the Army Sanitary Commission (recently received) on Mr. Gover's report on the Census of the Town of Madras prove to us the value of such operations. Our honourable colleague, Mr. Sim, shows the necessity which exists in Calicut for works of this nature. I, therefore, concur with him in the opinion that we should not withdraw from this Municipality the means of carrying them out, and would further agree with him in his proposal to retain the Profession-tax, so far as the wealthier classes are concerned.

(Signed) FRED. P. HAINES.

No. 129. MINUTE by the Right Hon. the PRESIDENT, dated 20th May 1874.

With reference to the minutes of my honourable colleagues upon this subject, and especially to that of His Excellency the Commander-in-Chief, I understand that the continuance of the Profession-tax in this Municipality (which derives rather more than one-fifth of its income from the tax) is advocated on the ground that such continuance is necessary for the purpose, not of repairing roads already made (that purpose being amply provided for already), but of making new roads. In other words, it is proposed that the construction of new roads, in a Municipality in which *forty-four miles of road* have already been constructed shall be continued annually at a cost of at least Rupees 9,000 a-year. I submit that to sanction further taxation for a purpose which the mere statement of figures shows to be so amply provided for, is to encourage the Municipality, at serious cost to the inhabitants, in reckless and useless extravagance. In most of our Municipalities we have abolished the Profession-tax; and we propose to retain it in this, where nothing is more evident than that it is not needed. There have been Municipal Budgets before us in which some case could certainly be made out for the exceptional retention of the tax, and in these we have invariably retained it. I submit that the shadow of such a case has not been presented here.

2. If, in addition to its forty-four miles of road, this Municipality requires more roads at an indefinitely recurring cost of Rupees 9,000 annually, it should be required to state with full explanation for what purpose it requires them; and in the event which is to me scarcely conceivable that the necessity for such works is shown, the object should be provided for by borrowing, rather than by heaping this load of expenditure and taxation upon the present generation of inhabitants. It is necessary that I should enter my protest against the course proposed if I cannot hope for a reconsideration of it.

(Signed) HOBART.

No. 130. MINUTE by His Excellency the COMMANDER-IN-CHIEF, dated 2nd June 1874.

With reference to the further minute by His Excellency the President, I would submit that the construction of new roads which I advocate in the town of Calicut is not for the increase of the mileage which now exists but is specially limited to the "works required for the widening and straightening of old streets, or the formation of streets in crowded localities irregularly built over"—sanitary measures in fact of the highest importance, the furtherance of which is the most valuable feature in Municipal action in this country.

2. I fully concur with His Excellency in thinking that the schemes for Municipal works should be placed before us in greater detail than they are at present.

(Signed) FRED. P. HAINES.

No. 131. ORDER THEREON, 17th June 1874, No. 1010.

The estimated receipts and expenditure of the Calicut Municipality for the year 1874-75 are compared below with those for 1873-74 :—

RECEIPTS.

	1873-74.	1874-75.
	RS.	RS.
Balance	4,650	2,000
Rates on Houses and Lands...	12,500	20,500
Tax on Arts*	9,000	3,000
Tax on Vehicles	1,600	1,600
Registration of Carts	600	600
Tolls	4,000	3,000
Fees	100	300
Fines	...	250
Endowments, &c...	5,350	2,490
Contribution from Local Funds	3,500	4,475
Miscellaneous	1,012	550
Total ...	42,312	38,765

CHARGES.

	1873-74.	1874-75.
Grant I.	RS.	RS.
New Works—		
Communications ...	4,500	6,500
Buildings	1,000	..
Repairs—		
Communications	3,000	6,940
Miscellaneous	850	850
Establishment...	4,326	486
Tools and Plant	274	186
Grant II.—		
Training Schools	720	70
Municipal Schools	1,120	850
Salary Grants...	250	120
Results Grants	900	1,100
Inspection	300	180
Grant III.—		
Hospitals and Dispensaries	11,403	9,050
Vaccination	130	250
Registration of Births and Deaths	780	390
Conservancy	7,500	7,500
Grant IV.—		
Lighting	1,000	1,288
Choultries	48	48
Watering Streets, &c. ...	300	200
Other purposes	700	380
Grant V.—		
Supervision	2,500	1,852
Miscellaneous	500	400
Balance	211	125
Total ...	42,312	38,765

2. In reviewing the Budget for 1873-74, the Government directed that the Profession-tax should be dispensed with in preparing the Budget for 1874-75, and added that they trusted it might be found possible to do so by a reduction in the expenditure rather than by proposals for an increase of other taxes. In forwarding the Budget, however, the President, after alluding to the loss of income resulting from the abolition of the Profession-tax, remarks that the Vice-President has conclusively shown that no corresponding reduction can be made in the expenditure, and that the deficit can only be met by resorting to some other mode of taxation. The only ground for the proposal which the Government can find in the

* The entry of Rupees 3,000 against "Tax on Arts" is on account of arrears.

Vice-President's letter is that an allotment of Rupees 6,500 is made in the Budget for new roads which are much wanted. As the Municipality is stated to have already forty-four miles of road requiring an allotment of Rupees 6,940 for repairs, His Excellency the Governor in Council must decline to sanction any increase of taxation for such a purpose without very much fuller explanation, which the President will now submit, together with a map showing the existing roads and the new works which it is now proposed to execute. The sum of Rupees 6,300 which it is expected to realize by raising the rate of House-tax must consequently be struck out, but as the paddy-lands within municipal limits are stated to be exempt from the payment of Local Fund Land-cess, the proposal to levy Municipal rates thereon seems reasonable, and is approved.

3. Subject to the above remarks the Budget is passed as submitted, the allotment for new roads being struck out pending orders on the further report now called for.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J. H. French.

Govt. of Madras.

FINANCIAL.

To THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Calicut,
&c., &c.

Dated June, 17th.

Read.

read.

G.O., 17th June 1874, No. 1010.

JUNE.
Nos. 124—131.

Calicut Municipality.—The Budget Estimates of this Municipality for 1874-75 reviewed and passed.

☆

125 @ 130 Dr

No. 125.

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Rec'd 9/10 June/73 Nos 75-76 with 5 Calendar — " 27/12/73 — " — 216-217

Rec'd 1874 Dept.

From Pro. 17th June /74.
The President
Calicut Municipality
To The Chief Secretary
to Govt.
No 643 Fort St George

Dated 16th March
Rec'd 18 } 1874
No 89.
Encs 3.

Submitting the Budget of the Calicut Municipality for 74/75.

1. Original sent to Coll. 2 July 1874.

No. 124.

1010

will be anticipated and facts before us should conclusively that such is the case.

The

№125/b

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I regret that I
cannot agree to this draft.

The suspension of the
Professional tax will
deprive the Municipality
of Calcutta of Rs: 7000 a year
- a very moderate license
or income-tax from the
large Commercial and
professional Community
of this wealthy Sea-port
town - That the Commissioners
cannot meet the
retrenchments without
serious detriment to
public interest might
well be anticipated and
facts before us should
conclusively that such
is the case -

I

The Commissioners propose very little more Expenditure on Public Works than in the last Year — Total Expenditure in 1873-74 - 13,950 Rs - proposed in 1874-75 - 14,962 Rs — and both the Commissioners and President considers the proposed new Communications and Streets very important. Indeed I can conceive nothing more impolitic than to arrest such works in a close Hot Malarious Town like Calicut. I am not a little surprised to find that it is proposed by this Draft to arrest all progress in this direction now and apparently for all future time.

Grant III Education is

N.B. P.T. Mitchell's remark made to the President that the use of the word "Malarious Town" was merely with reference to the well-known foulness of the quarters inhabited by this sect & the Scientific and Exceptional need that there is of Sanitary arrangements even in a Congregation 28/5-75

is reduced from Rs: 3240 in 1873-74 to 2,320 and Grant III Sanitation from Rs: 19,713 in 1873-74 to Rs: 17,190. Both retrenchments ought to be deprecated.

In order to meet this deficit and avoid entire collapse of public improvement the Commissioners propose to assess the rice land within the Municipality thereby throwing a burden which Equitably belongs to the Commercial and professional classes of the Town, on the already sorely burdened & Imperial by land tax landed proprietors & Cultivators. I object to this absolutely as an unfair distribution of taxation. I submit that it is inequitable to remit a most reasonable and ancient form of public contribution by

by the non-agricultural inhabitants to the public burdens and to endeavour to recoup in part the deficit created thereby by burdening the cultivating classes. I would disallow this taxation.

The Commissioners also proposed to further burden the House property of the town and to levy the maximum rate allowed by law. I agree that this also ought not to be done in order to meet a deficit deliberately created by relieving that portion of the population which is generally the wealthiest and most prosperous in a town like Cabcaih.

I submit that there is no Equitable way of meeting the difficulty save that of continuing the

17 the Professional tax which I submit should be done.

I must avow that I see no reconsideration in Lodging - Any inconsistency which has occurred, Sir, I submit, in abrogating the deliberate action of the legislature in a manner which experience is now showing cannot be maintained without serious detriment to the public interests - And believing as I do that the abeyance must - however if insisted on now - prove but temporary - I am anxious to avoid the difficulties which arise in the Country from frequent changes of policy

I have &c &c

No 126.

A Municipal town with 44 miles of road, on which the repair of which £6940 are

unfunded, cannot be said to be in any ordinary sense a municipal town ill-provided ~~unfortunately~~ with roads; and if such an amount of road-making as has been incurred cannot frustrate (so far as roads will do it) the evil designs of Mr Ripon whom I may remark that I have heard that view very severely denounced in Calicut) - no amount of it will do so. I cannot but think that S.O. 1010 ~~the expenditure on roads~~ in any Presidency (in the absence of really complete efficient control) is an ~~utterly~~ abuse of wasteful expenditure; and I entirely approve of the draft.

As regards the Resolution, it amounts to little more than 5% of the income; and a suspension will afford no ground for ~~making~~ an exception to its discontinuance. It is true of course (as I think) the theoretical evil is only equalled by the ~~popular~~ delusions in which it is generally held.

Hobart 21/12/74

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Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read also the following Minute

dated the 18th April 1874.

21 ~~Dr~~

No. 127

19

Minute

Budget Estimate of the Calicut Municipality for 1874/5.

The Calicut Municipality, according to the Budget now submitted began the year (1st April 1873) with a balance of Rs 4650, and realized within the year Rs 37,662. of which Rs 12,500 have been derived from the

Miscellaneous	1012	550
Total	42,312	38,765
		Charges

suspended, cannot be said to be in any serious sense a municipal town till - provided with roads; and if such an

House Tax and Rs 6000 from the Tax on Arts, Trades & Professions. The extension is the year estimated at Rs 40,000

The Commr expects to begin the current year 1874/5 with a balance of Rs 2000. & proposes to raise a revenue of Rs 38,765 - keeping the loss consequent on the discontinuance of the Professional Tax by raising the House Tax & effecting sundry

reductions in the proposed assessments in which it is generally held.

Herbert 15/4/74.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read also the following Minute

dated the 18th April 1874.

21 The reductions of the assessment is Rs 38.640.

proposed

The abolition of the Pro-

fessional Tax entails a net

loss (owing to the increase of

arrears) of only 6000 this year -

but next year the loss will

be Rs 6000 - or nearly one fourth

of the annual income -

This is manifestly a

very serious state of affairs -

The Govt and the President -

(who is also a Member of the District

Contributions from Local Funds 3500 —— 4475
Miscellaneous —— 1012 —— 550
Total 42,312 38,765
Charges

PROCEEDINGS of the MADRAS GOVERNMENT.
Read also the following Minute
By the Hon. W. Robinson, dated 18 April 1874.

expended, cannot be said that in any ordinary
a Municipal town ill-provided with pure

and living in Calicut knows
it well / unite in declaring
that every practicable method
has been adopted in the Extension
time. I have examined the
Budget carefully, and keep
personal acquaintance with
the town of Calicut since
the that the loss of the Professional
Tax - if insisted on - will be
attended with serious loss of
efficiency. It must be remembered that
the Calicut is a fortunate
the House Tax
yearly by the proposed assessment which is
generally held.

Herbert 18/4/74

23 #5

I / town extension lying over a consid-
-erable area - which ac-
-cent from the comparatively
large extent of roads - Instead
by this Municipality - but all this area,
it must be remembered, bears
its share of Municipal taxa-
-tion. In parts it is most densely
crowded - and this necessitates
additional streets - which
an absolutely essential for
the comfort & health of the
inhabitants - No one who
has not seen the towns of the West

Contribution from Local Funds 3500 —— 4475
Miscellaneous —— 1012 —— 550
Total 42,312 38,765
Charges

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read also the following Minute

By the Hon. W. Robinson, dated 18 April 1874.

expended, cannot be said that in any native
a Municipal town ill-provided with

Coast can have any less
celebration of the crowded, ill-
ventilated native quarters
of the towns [illegible] in ha-
bited by the lower classes.
Who are chiefly Mahomedans.
I think His Lordship's kind
mis-understanding of my Hon'ble Colleagues re-
marks in regard to the Mahomedan
of Calicut. They are orderly
& peaceable - as are the Mahomedan
generally held.

Hobart 18/4/74

of the Coast generally - though [illegible]
cannot be found
in the Province a Mahomedan,
leaving that we have settled them
from their Infancy and
are Infidels in their Estima-
-tion. But they are an indus-
trious - thriving - well-to-do class -
peaceable & quiet. The
are the chief inhabitants
of the Towns - for the higher
classes of Hindoos in Madras
live on their Gardens - and the

Contributions from Local Funds	3500	4475
Miscellaneous	1012	550
Total	42,312	38,765

Charg

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read also the following Minute

By the Hon. W. Robinson, dt. 18 April 1874.

29 16

by the Sanitary Comrs. if this opinion
were sought. The other part are
here sought. The other part are
thriving & do not need to be made
notice -

For these reasons I am
satisfied that the loss of revenue
by the Professional Tax - if that
source of income be totally
withdrawn - must be made
good in some way or other - the
loss, as I have said, is Rs 6000
this year - and will be Rs 9000
next year - the former will be one
lot £ 50 for improvements - the

Contributions from Local Funds 3500 —— 4475
Miscellaneous —— 1012 —— 550
Total 42,312 38,765
Charges

expended, cannot be said that in any ordinary
a Municipal town ill-provided [illegible]

which Rs 9050 is
devoted to Hospitals &
Rs 7500 to Conservancy. As
to the former, it must be
borne in mind that time when
more than Rs 5300 is devoted
from Endowments to other
than Executive - and the
latter is, in the face of it, a
very moderate provision for
such a Town as Calicut &
would I am sure be declared

generally held. Hobart 18/4/74

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read also the following Minute

By the Hon. W. Robinson, dated 18 April 1874.

27

3/ Rs £650 in this large & laborious Town - because it is the only item in which it is better the at any sacrifice to make any reduction, in order to reconcile the loss of Rs 6000 by the Reforms Tax - The Grant for Roads is Rs 8462 - which includes Establishment - The assignment for Education is only Rs 2320 - That for Sanitation is Rs 17,190

Contributions from Local Funds 3500 —— 4475
Miscellaneous — — 1012 —— 550
Total 42,312 38,765
Charges

expended, cannot be said to be in any adequate a Municipal Town ill-provided with proper

lower classes are compelled to - gether in such places as I have described - and the Reasons remarks, as I understand them, have reference to the necessity of improving these quarters of the Town - for the sake of the health & comfort of the inhabi- tants - & not with the idea of rendering them places to which they now are - I have doubt at this stage on the proposed Grant for Roads - only

[illegible] generally held. Hobart 15/4/74

PROCEEDINGS of the MADRAS GOVERNMENT.
Read also the following Minute
By the Hon: W. Robinson, dated 18 April 1874.

4/ 31

Professions Tax. As far as the collection is concerned. Calicut is an unhealthy locality. The Collector remarks that Calicut is a commercial town. This is sufficiently proved by its large trade, by its railway & by the large revenue in Stamps & these items of taxation which in a community

Contributions from Local Funds 3500 —— 4475
Miscellaneous —— 1012 —— 550
Total 42,312 38,765
Charges

unfounded, cannot be said of the many notices a municipal town all-provided

latter will check this decay & make a great increase in the appropriations for the items Education & Sanitation.

This being the case, the question is which is the best course to adopt - to continue the Professions Tax wholly or partially - or to extend the House Tax as proposed by the Govt.

For the whole I am in favour of retaining the

generally & the proposed assessment is not generally held. Herbert 18/4/74

suspended, cannot be said of them in any sense
a Municipal town ill-provided [illegible]

latter will check this decay &
make a great inroad in to
the appropriations for the Services -
Education & Sanitation.

This being the case, the
Question is which is the best
course to adopt - to continue
the Profession Tax wholly
raise &
or partially - or to ~~abolish it~~
Extend the Trade Tax as far
levied by the Corp.

On the whole I am
in favor of retaining the

the House Tax

question & the ~~proposed~~ resolutions in which it
is generally held. Hobart 18.02/1

4/ 3

Profession Tax, so far as
the rich - & classes are
concerned. Calcutta is as
the Bombay or the wealthy
commercial town - This is
in the vicinity formed by its
large trade, by sea on the
one by Rail & by the large
revenue in Stamps & these
items of taxation which
in other wealth in a community -

Charges

expended, cannot be said to be in any sense
a Municipal town ill-provided ~~with~~ for

It is the head-quarters of the
District - the Bank finds
room for a branch - a number
of merchants connected with
the other trades of Wynaad are
located there - and in short
there is a considerable class
of well-to-do persons benefitted
able to bear their share of
Municipal taxation. At
the same time there is, ~~as~~ as
elsewhere, a ~~fair~~ More numerous

class
~~Utility~~ of persons whose means are
limited - and on whom a trade
tax - in addition to ~~the~~ what they must
have borne - falls with severity.
I think it is very policy to
relieve the former class & throw
the whole burden of taxation
on the latter - this Landholders
Professional
seem to think that the tax is generally
distributed - such is not long
experience a long belief - It
is unfortunate as all taxation
is - and we bear more of it
than we do of other taxes because

the Annual Cess
provision for ~~proposed~~ installations is what is
generally held.

Hobart 18/12/

Charge

suspended, cannot be said to be in any sense a municipal town ill-provided with pleasure

How little but are better able to make their selves heard. As far as my Experience goes, the Hindu Jew, though the priest in our opinion - is the one most fervently by natives disliked - We have heard little of it - because it has been very moderately enforced - the rate of being generally below the maximum & the valuation extremely low. but the rules will be altered when owing to the abolition of

the House Tax [illegible] proposed assessments will shall be generally held. Norbert Rice 22/

35 [illegible]

5/ the Professor Jew we are driven to impose the maximum rate and require a more accurate valuation of property. The Collector says that even in the Big the Professor Jew, the taxation has hardly is but 9.a 10.p - or 1/3d which combined with the other Taxes of like nature is very severe. and it will be considered - and it will then the Collector has the

Charges

unfounded, cannot be said to be in any sense
a reasonable term ill-provided compensation

the Court to be held every
Saturday at the abbeyton
of the week: I would however
as I have suggested in the
case of time after the week-
-ly sittings strict the Jurisdiction
I am to those classes which
can well afford to buy it -
exempting the poorer classes
as the Land Commissioners. This will
be the most equitable adjustment
of the burden. I by no means

the House sent [illegible]
provision from proposed resolutions which
is generally held. Hobart 18.12.81

31/7/85

under-rate the importance
of continuing in the belief
of the Pt. and, although I
do not attach the importance
to continuance of the Parl:
I once did, I have a great dislike
to, I have a great dislike in every case
to the measure in which relief
is asked, in my opinion, to result
from adhering to it than from
departing from it. Caliente
is one of the exceptional
cases in which, as I believe,

Charge

expended, cannot be said to be in any sense
a municipal town ill-provided [illegible]

the inquiry resulting from their
adhering to the ruling will be
very great - and will far out-
balance the pecuniary advantage
and I cannot be blamed to
persisted for the sake of more
consistency in insisting on
the abolition of the Perpetuity
Tax - and throwing the whole
burden on House property.

Mr Robertson, I dare say,
objects to the Parish lands within
Municipal limits being

the House rent [illegible]
[illegible] municipalities in which
is generally held. Harbert Ashcroft

39 H

of to be elected to taxation - They
are exempt from Land Tax
in consequence of being within
Municipal limits - and as
the Town permit it. I do not
see why they should not pay
their share of Municipal
taxes. Property in Land is
private as valuable as property
in houses.

I know pin the reference

charges

a Municipal town ill-provided [illegible]

decidedly to the

partial Commencement

of the Professional Tax - to

which, I may remark, the

people have become habituated

and against which, as far

as I am aware, they have

been conciliated.

But one nature or

the other - a restricted Profes-

sional Tax as I have advo-

cate - or an extended and

Income and House & Land Tax

as the Country has habituated

it, in my belief, an absolute

necessity - if the Municipal

Commission is not to be a

into an imposture inefficiency

L. D. Sullivan

28. 4. 76

41 27

S.O. 1010.

No. 128.—

Calcutta Municipal Budget.

It appears to me that no hard and fast line of policy can be applied to the question of the Professions Tax in Municipalities. In some it can be well dispensed with, in others its retention seems absolutely necessary to the stability of Municipal action.

Were the withholding of permission to levy this tax would go far towards hazardizing the efficient working of Municipal Institutions in Calcutta an important, wealthy and populous Town. Desiring a plan like this of the means of making new roads, removals in fact to effecting of great plans of sanitation, for there is no doubt the roads allowed to us by the Legislature are annually [illegible] required for the widening and straightening of old streets or the formation of new

in crowded localities irregularly built town - There are sanitary measures of the first importance pressing for increased ventilation, and simplifying drainage operations in the future when hitherto it has been impossible - It is difficult to over-estimate the value of works such as these.

The remarks by the Army Sanitary Commissioner (recently named) on Mr Jones report on the Census of the Town of Shalmar prove to us the value of such operations our humble colleague Mr Lin shows the necessity which exists in Calcutta for works of this nature - I therefore concur with him in the opinion that he should not withdraw from this municipality the means of carrying them out, and would further agree with him in his proposal to retain the Profession Tax, so far as the local Urban Classes are concerned -

Rivett Carnac

Commencement
2nd May 1876 -

No 129 -

40

From the Municipal Colonel Secretary Bengal

To the Municipal Colonel Secretary Bengal

With reference to the Minutes of my colleagues upon the subject - & especially to that of H. E. the Commander in Chief, I am understand that the continuance of the Profession Tax in this Municipality (which alone realizes more than 1/5th of its income from the tax) is advocated on the ground that such continuance is necessary for the purpose and for making (Such purpose being amply provided for already) preparing estimates of the cost of works which it is proposed that the corporation should undertake -

new roads in a Municipality should
have already 44 miles of road been
already been constructed, should be
continued annually at a cost of
at least Rs 9000 a year. ~~I am~~
I admit
~~do not~~ that to sanction parties
taxation for a purpose which the ratepayers
~~of the case~~ deem to be so useful
provided for, is to encourage the
Municipality, at ~~the cost of~~ serious cost
to the inhabitants, to reckless and
useless extravagance. I must therefore

Municipalities or have ~~not~~ abolished the
Road Cess: and yet
purpose to retain it as this, where
nothing is more evident than
that it is not needed. Those have
been Municipal Budgets before us
in which some case could certainly be
made out for the exceptional
retention of the tax: I submit
that the abandonment of such a case for
has not been proceeded here-
to, in addition to the 44 miles of
road, this Municipality requires

these or have invariably retained it: the Cess

an indefinitely recurring

more roads at a cost of ~~£~~ £9000

annually - it shd be required to state

with full explanation for what purpose

it expenditure : and in the event,

which is one scarcely conceivable,

that the necessity for such works is

shown, - the sum shd be provided for

by borrowing, rather than by heaping these

load of expenditure & taxation upon

the present generation of inhabitants.

~~I am to~~ It is necessary that I should

enter my protest against the course

proposed, if I cannot induce you to reconsider it

of it.

Yours truly

Aug 20/74

S.C. 1010

2. Calicut Municipality.

With reference to the further Minute of this Meeting the President should submit that the construction of new roads which Calicut is in the town of Calicut is not for the increase of the Mileage which now exists but is specially limited to the "works required "for the widening and "straightening of old "streets, or the formation "of streets in crowded "localities irregularly "built over" Sanitary measures in front of the highest importance. The Superintendence of which is the most valuable

feature

expended, cannot be said of the in any other
a Municipal town ill-provided with

feature
in Municipal Life
in this Country -

Ottacamund
2-6-74.

I fully concur with his
Ex^y. in thinking that
the schemes for Municip.
Works should be planned
before us in Detail
detail than they are at
present

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read also the following Minutes:

By the Hon. W. Robinson, dated 18 April 1874.
" Hon. the President " 22 April 1874.
" Hon. J. D. Sim " 28 April 1874
" Hon. Mr. Chief Secretary " 2 May 1874
" Hon. the President " 20 " 1874
" Hon. the Chief Secretary " 22 May 1874

Read the following letter from the Municipal Commissioner, Calicut, dated 16th March 1874, No. 39.

Order thereon. Ootacamund, 17th June April 1874. No. 1010

The estimated receipts and expenditure of the Calicut Municipality for the year 1874-75 are compared below with those for 1873-74.

Receipts	1873-74 Rs.	1874-75 Rs.
Balance	4650	2000
Rates on houses & lands	12,500	20,500
Tax on Carts	9000	3000
Tax on Vehicles	1600	1600
Registration of Carts	600	600
Tolls	4000	3000
Fees	100	300
Fines	4	250
Endowments &c.	5350	2490
Contribution from Local Funds	3500	4475
Miscellaneous	1012	550
Total	42,312	38,765

The Entry of Rs 3000 against "Tax on Carts" is on account of arrears.

Charge

Charges		1873-74 Rs	1874-75 Rs
Grant I.			
New Works	Communications	4500	6500
	Buildings	1000	"
Repairs	Communications	3000	6940
	Miscellaneous	850	850
Establishment		4326	486
Tools and Plant		274	186
Grant II			
Training Schools		720	70
Municipal Schools		1120	850
Salary grants		250	120
Results' grants		900	1100
Inspection		300	180
Grant III			
Hospitals & Dispensaries		11403	9050
Vaccination		130	250
Registration of births & deaths		780	390
Conservancy		7500	7500
Grant IV			
Lighting		1000	1288
Charities		48	48
Watering Streets &c		300	200
Other purposes		700	380
Grant V			
Supervision		2500	1852
Miscellaneous		500	400
Balance		211	125
	Total	42,312	38,765

2. In reviewing the Budget for 1873-74, the Govt directed that the Profession tax should be dispensed with in preparing the Budget for 1874-75, and added that they trusted it might be found possible to do so by a reduction in the expenditure rather than by proposals for an increase of other taxes. In forwarding the Budget, however, the President, after alluding to the loss of income resulting from the abolition of the Profession tax, remarks that the Vice President has conclusively shown that no corresponding reduction can be made in the expenditure, and that the deficit can only be met by resorting to some other mode of taxation. The

The only ground for the proposal which the Govt. can find in the Vice Re-sident's letter, is that an Allotment of Rs 6,500 is made in the budget for new roads which are much wanted. As the Municipality is stated to have already forty four miles of road requiring an allotment of Rs 6,940 for repairs, his Excellency the Governor in Council must decline to sanction any increase of taxation for such a purpose without very much fuller explanation, which the Re-sident will now submit together with a map show-ing the existing roads and the new works which it is now proposed to execute.

The

57 7

The sum of Rs 6,500 which it is expected to realize by raising the rate of house tax must consequently be struck out, but as the paddy lands within Municipal limits are stated to be exempt from the payment of local fund land cess, the proposal to levy Municipal rates thereon seems reasonable, and is approved.

Subject to the above remarks the budget is passed as submitted, the allot-ment for new roads being struck out pending orders on the further report now called for.

H

To

The President of the Municipal Commission Calicut
" Public Works Department 21
" Revenue Department 6
" Board of Revenue 14
" Accountant General 6
" Sanitary Commissioner for Madras 6
" Surgeon General Indian Medical dept. 6
" Director of Public Instruction 7
" President of the Local Fund Board, Malabar 6

Govt. of 1874 Madras.

From

To

Dated 15 March 1876.

Rcvd.

1874, No 1110.

Nos. 124-131

Collector of Canara & Sth Kanara

Re Budget Estimates of this Province for 1876-77 - Revised and Corrected

For the Chief Secretary, order

It is submitted that this amended draft may be despatched as being in accordance with the order in Council

15/6

1876

Re Estimates for the Canara Districts

Copy

My dear Mr Carmichael,

I send this into Council with reference to this Lordship's remarks in blue pencil at the beginning of the draft. If such be the case it seems clear that the original draft may go out.

In Statement II A the new towns are described as

follows

Killain Road West	Rs 2500
Canal Road	2000
Settlement & Beach Road	1000
Church Road	1000
	6500

Yours truly

J. Hancock

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Calicut, dated 16th March 1874 No 39.

Order thereon 6th April 1874.

The estimated receipts and Expenditure of the Calicut Municipality for the year 1874-75 are compared below with those for 1873-74.

	1873-74	1874-75
	Rs	Rs
Balance	4,650	2,000
Rates on Houses & Lands	12,500	20,500
Tax on Arts (arrears for 1874-75)	9,000	3,000
Tax on Vehicles	1,600	1,600
Registration of Carts	600	600
Tolls	4,000	3,000
Fees	100	300
Fines	—	250
Endowments &c	5,350	2,490
Contribution from Local Funds	3,500	4,475
Miscellaneous	1,012	550
Total	42,312	38,765

Charges

Note.

The entry of Rs 3000 against "Tax on Arts" is on account of arrears.

No 3. The Commissioner of Calicut appears to apprehend that we in the spirit of retrenchment ordered by the Govt. may curtail the new works undertaken by the Municipality. In this connection what are the new works which it proposes to undertake?

23/5

Charges.	1873.74. Rs.	1874.75 Rs.
Grant I		
New works — Communications	4,500	6,500
New works — Buildings	1,000	
Repairs — Communications	3,000	6,940
Repairs — Miscellaneous	850	850
Establishment	4,326	486
Tools and Plant	274	186
	13,950	14,962
Grant II		
Training Schools	720	70
Municipal - do.	1,120	850
Salary Grants	250	120
Results - do.	900	1,100
Inspection	300	180
		2,320
Grant III		
Hospitals & Dispensaries	11,403	9,050
Vaccination	130	250
Regn of Births & deaths	700	390
Conservancy	7,500	7,500
		17,190
Grant IV		
Lighting	1,000	1,288
Cleantries	48	48
Watering Streets &c	300	200
Other purposes	700	380
		1916
Grant V		
Supervision	2,500	1,852
Miscellaneous	500	400
Balance	211	125
		2377

65

2. In reviewing the Budget for 1873.74 the Govt directed that the Profession Tax should be dispensed with in preparing the Budget for 1874.75, and added that they trusted it might be found possible to do so by a reduction in the expenditure rather than by proposals for an increase of other taxes. In forwarding the Budget, however, the President after alluding to the loss of income resulting from the abolition of the Profession Tax, remarks, that the Vice President has conclusively shown that no corresponding reduction can be made in the expenditure, and that the deficit can only be met by resorting to some other mode of taxation. A perusal of the Budget as submitted, has satisfied the Government that this opinion is correct, but rather than ~~take it obligatory on~~ oblige the Commissioners to throw an increased burden on house property, the Govt ~~resolve to give them the option~~ authorize them to retain the Profession Tax, except as regards the 6th, 7th and 8th classes specified in Schedule B. As the paddy lands

Note

As the Commissioners do not impose the Profession Tax the draft only makes it very optional. - It is doubtful how far Govt can legally do more. JL

are stated to be exempt from the payment of local fund land cess the proposal to levy Municipal rates thereon seems reasonable and is approved. Subject to the above remarks the Budget is passed as submitted.

JH
11/4

Budget Estimates
Calicut Municipality
for 1874-75.

Govt. of 187 } Madras.

To _____

Dated
Read. } 187 , No.

Nos.

Amended Draft.
H
2/11/5 11/4

Recirculated with a further
Minute of H. E. the Governor.
H
28/5

JDS
29/5

1/6

Recommitted for the orders of
H. E. the Governor as to whether the
suggestion may be carried

Rec 9/5 Rep 5
C 11/5 A 26/5 Amended Draft

69

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Calicut, dated 16th March 1874, No. 39.

Order thereon, Cotacamund, April 1874.

The estimated receipts and expenditure of the Calicut Municipality for the year 1874-75 are compared below with those for 1873-74:

Receipts	1873-74 Rs	1874-75 Rs
Balance	4,650	2,000
Rates on Houses and Lands	12,500	20,500
Tax on Arts	9,000	3,000
Tax on Vehicles	1,600	1,600
Registration of Carts	600	600
Tolls	4,000	3,000
Fees	100	300
Fines	"	250
Endowments &c	5,350	2,490
Contribution from Local Funds	3,500	4,475
Miscellaneous	1,012	350
Total	42,312	38,765

The entry of Rs 3000 against "Tax on Arts" is on account of arrears.

Charges

Charges	1873-74 Rs	1874-75 Rs
Grant I.		
New Works { Communications	4,500	6,500
New Works { Buildings	1,000	"
Repairs { Communications	3,000	6,900
Repairs { Miscellaneous	850	850
Establishment	4,326	486
Tools and Plant	274	186
	13950	14.962
Grant II		
Training Schools	720	70
Municipalities &c	1,120	850
Salary Grants	250	120
Results &c	900	1,100
Inspection	300	180
		2320
Grant III.		
Hospitals & Dispensaries	11,403	9,050
Vaccination	130	250
Reg[n] of births & deaths	780	390
Conservancy	7,500	7,500
		17.190
Grant IV.		
Lighting	1,000	1,288
Cemeteries	48	48
Watering streets &c	300	200
Other purposes	700	380
		1916
Grant V		
Superintendence	2,500	1,852
Miscellaneous	500	400
Balance	211	125
		377
Total	42,312	38765

How can the amount for the additional works referred to in the road cesses be shewn under establishment & last year

71

for 1873-74 the Govt directed that the Profession tax should be dispensed with in preparing the Budget for 1874-75, and added that they trusted it might be found possible to do so by a reduction in the expenditure rather than by proposals for an increase of other taxes. In forwarding the Budget, however, the President, after alluding to the loss of income resulting from the abolition of the Profession tax, remarks that the Vice President has conclusively shown that no corresponding reduction can be made in the expenditure, and that the deficit can only be met by resorting to some other mode of taxation. ~~The only ground for the proposal which the Govt can find in the Vice President's letter, is that an allotment~~

allotment of Rs 6500 is
made in the budget, for
new roads which are much
wanted, to the Municipa-
lity is stated to have
already forty four miles
of road requiring an allo-
ment of Rs 6,960 for
repairs, His Excellency
the Governor in Council
must decline to sanction
any increase of taxation
for such a purpose without
very much fuller explanation

The sum of Rs 6,300
which it is expected to
realize by raising the rates
of house tax must come
out but
as the paddy lands within
Municipal limits are
-empt from the payment
of local fund land cess, the
proposal to levy Municipal
rates

A Perusal of the
budget of Municipality
satisfies the Council that
taxation
Such
privilege is given
rating other matter it
Chairman of the Municipality
appears to be unequal
that one in occupied Indian house
property should
pay the Cart register &
give them
the return of property
purpose tax except as
regards the
& 7 & and of Class
specified in schedule B.

which the President will
now submit together with a
map showing the existing
road and the new lines
which it is now proposed
to execute.

rates thereon seem rea-
sonable, and is approved.

subject to the above remarks
the budget is passed as
submitted to the allotment
for new roads being struck off
until pending orders
on the further
report now called for

Govt. of {187} Madras.

To

Dated } 187 , No.
Recd.

Nos.