M.R.O. 1—77,005—8-6-37.

(1) Number of pages 70

(2) Date of repair 19-9-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

[illegible] DEPARTMENT.

G.O. No. 87	Press Mis.
	(86-157)
Dated	18

32/8 E

Not to be folded or roughly handled

Municipal Budgets.

No. 186. Read the following letter from A. MACGREGOR, Esq., President of the Municipal Commissions, Malabar, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Calicut, 19th March 1875, No. 27:—

I have the honor to forward the Budget Estimate of sums proposed to be raised and expended, during the year 1875-76, in the Municipalities noted in the margin, and to offer a few remarks in connection with certain points alluded to in the Vice-President's letters, enclosed.

Calicut.
Palghaut.
Cochin.

2. CALICUT.—The Government considered that the mileage of roads, as given in the Budget of 1874-75, was already excessive. On making a careful survey of the roads within the Municipality, it appears that there are only thirty-four miles of metalled roads. The remaining ten miles, though public ways, are not entitled to be called roads, being the sandy or rocky drains which carry off the rainfall of the monsoon, and form the only existing communications of the localities where they are situated. The metalled roads require a maintenance allowance of Rupees 200 per mile, as the average expenditure on them, during the past five years, has amounted to Rupees 6,940, or Rupees 204 per mile.

3. It must be stated here that the traffic on some of the roads, such as the coast road and Big Bazaar, is very heavy throughout the year; and the maintenance grant for them must be proportionately large. In addition to these, there are many of the unmetalled lines which require widening in parts and metalling throughout.

4. As regards the mileage, the point to be considered is not so much the absolute mileage as the proportion borne by the linear mileage of road to the superficial mileage area of the Municipality. The latter may be roughly stated at $11\frac{3}{8}$ square miles, so that thirty-four miles of road give only three miles to the square mile, *i.e.*, not much more than sufficient to carry a road all round, and then, by crossroads, divide the area into twelve blocks, each a mile square. This cannot be called an excessive average for the subdividing of a Municipal town.

5. *Section of the Great Coast Road from Beypore Railway Station to Quilandy, Badagara, Tellicherry, Cannanore, &c.*—The following remarks suggest themselves on the more important lines. This runs for about six miles through the Municipality. The traffic on this is very heavy and the road lies throughout in sand, all materials having to be brought from a distance. This road is now for the first time handed over to the Municipality, having before been maintained by the Local Fund Board. It involves the upkeep of a large wooden bridge across a wide and deep tidal river.

6. *Beach Road.*—The beach road is now, or ought to be, the main quay of the port from the end of the Big Bazaar Street to the new Custom-house. The position of the road and the character of the soil is such, that, to ensure its stability, a retaining wall should be built to keep the gravel from being swept away by the sea, and from being broken down, by traffic, into the sand on which it is founded. In the absence of this form of construction, it is found absolutely necessary to interdict all *heavy goods traffic*. A glance at the map* will show what a grievance this is to the mercantile interest. I have reported on this in my letter of the 2nd December 1874, No. 279, embodied in G.O., R.D., dated 5th February 1875, No. 196. In the absence of income for new works, it is hopeless to expect to mend matters. The northern part of the beach road was made some years ago, when there was a subsidiary jail in the neighbourhood. After keeping it open for many years with great difficulty, it has now been found necessary to abandon it for want of funds, and it is now impassable, two large bridges being down, and half the breadth of the road having been in places washed away by the sea. Though not of such importance as the southern portion, this beach road formed an agreeable feature in the place, and its final abandonment would be much to be regretted after so much has been done towards establishing it.

* Sent by banghy.

7. *Canal Bank Road from Karaparamba to Nadakavu.*—This is an important road forming part of the main line for coffee coming from the Northern Wynaad road to Calicut. It is in places very narrow and extremely dangerous, as at the narrowest point the canal runs in a rock cutting thirty or forty feet deep, and there is no proper parapet. To widen the road it is necessary to take up valuable garden land, and the Commissioners have never been able to find funds.

8. *Projected road from Church to Beach Road near new Custom-house.*—This line has been rendered very desirable from the altered position of the Custom-house. An immense amount of the coffee exported goes straight from the works at Karaparamba and Malaparamba to the Custom-house, and this road would save it from making a detour through the town, where the roads are narrow and already overcrowded.

9. *Road from Kalai River along Canal Bank to middle of Big Bazaar.*—The canal shown here was a famine work commenced in 1866. The project was never properly examined, and, owing to the nature of the soil—a sort of quicksand in places—the canal is a total failure, and the loan funds expended on it have turned out a dead loss to the Municipality. The whole of this part of the Municipality, which is densely crowded with Moplahs, and the seat of busy industry, is entirely destitute of cart roads. It is proposed, gradually, as funds are available, to give access to the Moplah town which is situated east and south of the Kuttichera tank. Owing to the fact, however, of the houses being crowded together, and the compounds enclosed with high walls, leaving only narrow and tortuous lanes between, which in the monsoon are watercourses, no progress has yet been made in providing practicable roads here.

10. No definite plans have yet been discussed regarding the provision of roads in the tracts of the Municipality lying south of the river. They are densely

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

inhabited by the wealthier Hindus, who contribute largely to the income of the Municipality, and who at present have no alternative but to leave their bandies at the main road and walk. It will thus be seen that there is abundant room for the useful expenditure of funds, and, at their recent Budget Meeting, the Commissioners have expressed a very strong opinion to the effect that, for some years to come, funds must be available for New Works. I entirely concur in this view, and consider that it is hopeless to expect the Commissioners to interest themselves in the affairs of a Municipality, if every scheme for improvement has to be laid aside for want of funds. The Commissioners have suggested three different modes of raising funds. First, by raising the tolls to the full rate, and doubling the registration fees. The toll revenue is at present Rupees 3,700, which is a very small sum for a Municipality having so large an expenditure on roads. The main reasons for the unproductiveness of the tolls, is, *first*, that the Municipality can be entered at several points by water, a contingency which seems to have been overlooked in framing the Act; and, *second*, that a great deal of the coffee from Wynaad is brought down in Calicut carts, registered in the Municipality, and making many trips in the season.

11. The raising of the tolls would not touch the difficulty in either respect, but I think the registration fees might fairly be doubled. This would give an increase of Rupees 500. The registration of carriages is already at the full rate, and yields Rupees 1,500; for the realization of a further increase there are two alternatives, *viz.*, the retention of the Profession-tax or the raising of the House and Land tax. The latter is at five and yields Rupees 13,900, and at the full rate at 7½ would yield Rupees 6,950 more.

12. The Commissioners prefer, of the two measures, the retention of four highest classes of the Profession-tax, which would, it is estimated, yield Rs. 5,000. There is a very numerous commercial class in Calicut, who own no rateable property, and who now escape altogether. The unpopularity of the Profession-tax, and the difficulty found in working it, arose mainly from its inclusion of the lower classes.

13. Under these circumstances, therefore, I recommend that sanction be accorded to levy of registration fees on carts at the full rate, and the reimposition of the Profession-tax under classes 1 to 4, inclusive. Should this not be approved, then, as an alternative, the levy of House and Land tax at the full rate of 7½ per cent. I regret that I have been unable to reply earlier to the call of Government on this report, but it was found necessary to revise and correct the map. The mere cessation of new works for one year is of no great consequence; but to cut off, for the future, all means of progress would be fatal.

14. PALGHAUT.—The variations under each item of receipts and expenditure are shown in the Vice-President's letter.

15. The percentage at which the House-tax is to be levied is not shown in the foot-note to Statement I., as the Commissioners propose revising the House Register. They do not contemplate increasing their revenue, as their present income fully meets the demand of the Municipality. The present rate is six per cent., and sanction is requested for that.

16. The only item under Expenditure which calls for remark is the provision of Rupees 8,000 for the construction of the Civil Dispensary. The Commissioners hold a sum of Rupees 1,960, subscribed for this purpose, and the Local Fund Board have promised Rupees 3,000. The balance the Commissioners provide from their own funds.

17. A plan and estimate prepared by the Commissioners, and revised by the District Engineer, has lately been submitted for sanction.

18. In paragraph 5 of the Vice-President's letter, he states that the tolling of the traffic from the Railway Station is illegal, the Railway Station being within Municipal limits, and suggests a Notification altering the limits. On this point I will address Government in a separate communication.

19. COCHIN.—The proposed expenditure of this Municipality calls for no special remarks. The variations are fully explained in the Vice-President's letter.

20. Under Receipts they have included the partial retention of Profession-tax, a measure specially sanctioned for this Municipality.

21. The question of tolling the canal, as referred to in paragraph 15 of my letter, No. 38, dated 2nd March 1874, and embodied in G.O., No. 993, dated 13th June 1874, is under reference, for further information.

No. 187. ORDER THEREON, 19th April 1875, No. 876.

With the foregoing letter, the President submits, the Budget Estimates of the Calicut, Palghaut, and Cochin Municipalities for 1875-76.

2. For the Calicut Municipality three sets of estimates of receipts are submitted, involving three alternative proposals for increasing the revenue, *viz.* :—

(1.) To raise the tolls and the fee for the registration of carts from half to full rates ;

(2.) To reimpose the Profession-tax so far as the first four classes are concerned ; and

(3.) To raise the House-tax from five to 7½ per cent.

3. Besides increasing the revenue by one of the methods above noted, it is proposed also to reduce the expenditure as follows :—

	RS.		RS.
Repairs from	8,462	in 1874-75 to	6,128,
Municipal Schools...	850	,, ,,	600,
Allotment for Sanitary Purposes...	8,140	,, ,,	5,363,
Supervision and Management ...	2,252	,, ,,	2,163,

thus effecting a reduction of Rupees 5,450.

4. The Budget for 1874-75 contained an entry of Rupees 2,000 as opening balance and, Rupees 3,000 arrears of Profession-tax which do not recur in the

present Budget, and, notwithstanding the reductions above mentioned, the allotments exclusive of New Works amount to Rupees 27,804, or Rupees 902 more than can be raised without extra taxation, so that some increase appears to be needed to meet the annually-recurring expenditure alone. With regard to new roads moreover the President makes out a strong case in paragraphs 2 to 10 of his covering letter, and in paragraph 12 he states that the Commissioners would prefer to raise the additional funds required by means of the retention of the Profession-tax with the exception of the four lowest classes, the inclusion of which in previous years was the main cause of its unpopularity, and of the difficulty found in working it.

5. Under the circumstances stated by Mr. MacGregor, and as the Commissioners appear to desire it, the Government will not object to the revival of the Profession-tax as regards the first four classes of Schedule B.

6. An abstract of the Budget sanctioned will then be—

RECEIPTS.	1874-75. RS.	1875-76. RS.
Balance brought forward ...	2,000	87
Assignment by Government..	...	...
Rates on Houses, &c.	14,200	13,900
Tax on Arts, &c.	3,000	5,000
Tax on Vehicles, &c.	1,600	1,500
Registration of Carts	600	500
Tolls	3,000	3,700
Fees	300	200
Fines	250	200
School Fees	100	200
Endowments, &c.	2,490	2,300
Contribution from Local Funds	4,475	3,815
Miscellaneous	450	500
Total ...	32,465	31,902

CHARGES.	1874-75. RS.	1875-76. RS.
GRANT I.		
New Works—		
Communications		3,000
Repairs—		
Communications	6,940	5,192
Educational	850	50
Sanitary and Miscellaneous		500
Establishment	486	486
Tools and Plant	186	100
GRANT II.—		
Training Schools	70	70
Municipal Schools	850	600
Salary Grants	120	120
Results Grants	1,100	1,280
Contribution for Inspection	180	120
GRANT III.—		
Hospitals	9,050	9,530
Vaccination	250	145
Registration of Births, &c.	390	384
Conservancy	7,500	4,834
GRANT IV.—		
Lighting	1,288	1,200
Choultries...	48	120
Other Items	580	910
GRANT V.—		
Office...	1,852	1,728
Miscellaneous	400	435
Balance...	325	1,098
Total ...	32,465	31,902

7. Subjoined is an abstract of the estimated receipts and charges of the Palghaut Municipality for 1875-76, compared with those for 1874-75 :—

Receipts.	1874-75. Rs.	1875-76. Rs.
Balance brought forward—		
Municipal Fund	2,400	3,200
Endowment Fund		1,960
Assignment by Government...	308	500
Rates on Houses, &c.	3,940	4,200
Tolls	11,000	12,000
Fees	10	50
Fines	50	150
School Fees	400	500
Endowments, &c.	257	580
Contributions from Local Funds	2,201	5,200
Miscellaneous	1,707	1,450
Advances recoverable	50	50
Total ...	22,323	29,840

Charges.	1874-75. Rs.	1875-76. Rs.
Grant I.		
New Works—		
Sanitary and Miscellaneous		8,000
Repairs—		
Communications	3,863	4,000
Educational	...	50
Sanitary and Miscellaneous		100
Establishment	1,068	1,068
Tools and Plant	40	40
Contribution to Local Funds (half of Toll Collections)	5,500	6,000
Grant II.—		
Training Schools	180	...
Municipal Schools	926	1,294
Salary Grants	300	48
Results Grants...	900	900
Contribution to Local Funds for Inspection ...	444	350
Grant III.—		
Hospitals	2,353	2,082
Vaccination	400	120
Registration of Births and Deaths	435	288
Conservancy	2,635	1,968
Grant IV.—		
Lighting	730	500
Other Purposes	740	415
Grant V.—		
Office	1,809	1,548
Miscellaneous		359
Reserve...	...	710
Total ...	22,323	29,840

8. The opening balance erroneously includes a sum of Rupees 1,960 invested in the Savings Bank on account of the Hospital which should appear as funded capital in column 2 of Statement I.-A. It has no proper place in Statement I. in which the floating balance only should be shown. From the explanation furnished in paragraph 2 of the Vice-President's letter the so-called Municipal Fund opening balance of Rupees 3,200 appears also to belong to Endowment Funds.

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

9. The contributions by the Local Fund Board, and the sum of Rupees 500 entered against Endowments in Statement I., should have been shown in column 6 of Statement I.-A.

10. An increase of Rupees 260 is estimated under House-tax, and the Vice-President observes, "The Commissioners propose to set to work on the revision of house assessments; when the work is finished the Commissioners will ask the Government to sanction such a rate as will produce Rupees 4,200," but the President says in his covering letter, "The present rate is six per cent., and sanction is requested for that," and in paragraph 6 of G.O., 13th June 1874, No. 993, Government observed, "It does not appear that a higher rate than five per cent. has hitherto been sanctioned." The Government understand that the Commissioners do not desire to have any particular rate sanctioned until the assessment has been revised, but as there may be some delay in the revision they have no objection to accord their formal sanction to the rate of six per cent. which appears to have been informally introduced, provided that the rate is not applied to the enhanced valuation until the Orders of Government have been again obtained on the subject.

11. The Government await the separate communication promised by the President regarding the Vice-President's proposal to exclude the Railway Station from the Municipal limits in view to the traffic therefrom being rendered legally liable to be tolled by the Municipality.

12. COCHIN.

Receipts.	1874-75. Rs.	1875-76. Rs.
Balance brought forward ...	1,400	500
Assignment by Government ...	2,180	2,390
Rates on Houses	4,400	4,500
Tax on Arts, &c.	2,120	2,120
Tax on Vehicles	150	150
Registration of Carts	100	50
Fees	120	160
Fines	50	40
School Fees	960	800
Endowments, &c.	1,660	1,370
Miscellaneous	710	800
Total ...	13,850	12,880

Charges.	1874-75. Rs.	1875-76. Rs.
Grant I.		
New Works—		
Communications	400	100
Sanitary and Miscellaneous		200
Repairs—		
Communications	2,420	700
Sanitary and Miscellaneous		200
Grant II.—		
Municipal Schools	3,180	3,380
Grant III.—		
Hospitals	2,800	2,970
Vaccination	170	190
Registration of Births and Deaths	140	150
Conservancy	2,000	2,000
Grant IV.—		
Lighting	750	750
Other Purposes	300	550
Grant V.—		
Office	1,690	1,490
Miscellaneous		200
Total ...	13,850	12,880

13. It is not explained how the opening balance has been arrived at. No closing balance was estimated for 1874-75.

14. The entries in the last column of Statement II.-A, New Works, should be for 1875-76, not for 1874-75. The accounts should have been stitched together in a book-form, and not submitted in detached sheets.

15. The estimates do not show any marked variation from those of the preceding year, and are accordingly passed as submitted.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Govt. of 1875 and 1876.

FINANCIAL

To the PRESIDENT of the
MUNICIPAL COMMISSIONERS
Malabar

&c. &c. &c.

Dated April 1876.

Read

Read

G.O. No. dated April 1876. No. 490.

APRIL.
Nos. 186187.

Municipal Budgets—Ballot Estimates of the Calicut, Palghaut, and Cannanore Municipalities 1875-76, reviewed.

Vo. 16. 2/

Municipal Commissioners office
Palghaut 25th January 1875.

From,

H. J. Knox Esqr
Vice President
Palghaut Municipality

To

A. MacGregor Esqr
President of Municipalities
Malabar.

Sir,

I have the honor to forward the Budget of the Palghaut Municipality for 1875-76. Your request that it should be sent in by the 1st January came too late to allow of its being sent in so soon.

2. The balance of Rs 3200 consists of the arrears of the Local Fund contribution to the Hospital amounting to Rs 3000. which did not appear in the current Budget as a receipt. The current allotments will be utilized. The sum of Rs 1960. is invested in the Savings Bank. Sanction for the withdrawal of that sum when required for the Construction of the new Dispensary, is separately requested.

3. Under 2(d), a Rupees 500 is entered, as the Government has in G. O. dated 6th November 1874. for 1877.

under taken

undertaken to give a grant in aid of the said Rate school. The exact amount will depend on what the municipality can afford to grant in addition to the small fixed salary.

4. Under 3(a). The Commissioners estimate an increase from the House Tax. The current year's demand is 39,610. The assessment of Palghaut is, as observed by Government in the review of this year's Budget, so far below the reality. There is a general agreement that mere revision would increase the house rates very largely. The lowest estimate gives 1000 to 2000 Rs. and there is little doubt that the increase would be more than 2000 Rs. My own observation leads me to guess at nearly Rs 3000. It is obvious that such an enhancement would press severely on the house owners if made suddenly. There is no necessity for such an increase as our receipts and expenditure now balance one another. But it is highly desirable that the assessments should be true and not fictitious as they are at present. The Commissioners therefore purpose to set to work on the revision of house assessments. When the work is finished, the Commissioners will ask the Government to sanction such a rate as will produce Rupees

Rupees 42,00 or thereabouts, a very trifling increase on the current demand. The inequalities of taxation, which in some cases are startling, will be redressed and the real resources of the Municipality being known, its finances can be satisfactorily dealt with in future.

For these reason the rate is left blank in the note to Statement I.

5. Under 3 (e) Rupees 12,000 is expected. This is a small ~~increase~~ on the current produce. I proposed to register vehicles animals and carts under sections 63 and 73. But the Commissioners were of opinion that such an operation would so diminish the tolls as to upset all our prospects of revenue, and it was considered safer not to interfere with existing arrangements. It is uncertain how much of the tolls come from carts belonging to the Municipality and how much from the general traffic through Palghaut. The Commissioners were generally of opinion that the through traffic is very small. I observe that the tolls on the Coimbatore road sold for Rs 4000, while the toll gate at Olavacode, catching the traffic coming in from Kongad side and the traffic coming back from the Railway station

[illegible] brought Rupees 3000. The tolling
the Ladder [illegible] Railway Station is illegal.
The Railway Station is within municipal limits.
The toll can only be levied on carts "entering
municipal limits". But that can legally be tolled
at Kalamassery is what comes in on the Kongad
Road. To legalize the levy of tolls on vehicles
returning from the Railway Station in which there
is no access but by the municipal Roads it is neces-
sary that Government issue a notification declaring
the Palghaut Railway Station to be excluded
from Municipal limits. The Toll gate was originally
in its proper place on the Kongad road.

6. Under 5 (b). Rupees 500 consists of a promised
donation of Rs 250 to the new Dispensary to be paid
as soon as the work is started and Rs 250 which
will be probably subscribed readily when once
the work is in hand and people believe that
their money will be utilized.

7. Under 6 (c) The Local Fund Board has promised
to pay a moiety of the cost of the new Dispensary.
Palghaut gives Rs 3000, the Local Fund Board's share
should be the same and that sum has been promised.

8. Under 7 (c); It is proposed to clear away a ruinous
municipal building. The materials will partly be
sold and partly used for the Dispensary. Under (g)
the Bandy Pettahs, I have to observe that our
collections for the current year average Rs 30 monthly
We may fairly expect Rs 300 for the next year,
as it is supposed that the accounts are not always
correct.

9. — On the Expenditure side it is proposed to
spend Rs 5000 on a new Dispensary. The plans and
estimate have been sent to the District Engineer for
approval and transmission to you.

An addition will probably have to be made
to the School, but the estimate has not been received
so no allotment is made.

10. Under Grant II. 2 (a). The result grant is a portion
of the Masters Salaries on experiment. The Salary
grant under 3 is a grant to a Mapla who manages
a Maplah School. The reason for this grant is
that Government has adopted the principle on which
it is based, and it is unfair that the Palghaut
Maplahs should be worse off than the others.

11. Grant III 2 (a) is an allotment for a permanent

Vaccinator,

12. Registration Establishment was too highly paid and it has been reduced to a more reasonable amount.

13. The Conservancy Establishment is reduced by Rs 360. The pay of a Cuisine Inspector whose services have been dispensed with as unnecessary.

14. In regard to Grant II, the reduction to due to a Separate Lighting Establishment being dispensed with. The existing establishment was not fully occupied, and the work can be done by the Conservancy Establishment.

15. The other items call for no remark.

I have the honor to be,
Sir,
Your most obedient Servant

B V Kuru
Vice President

From
The Vice President
Palghaut Municipality

To
The President
of Municipalities
Dindigul

Dated 25 January 1876.

Rec'd

No 17.
Encs 5.

Forwarding the Budget Estimate of the Palghaut Municipality for obtaining the sanction of Government.

Dft 0.97 Dated 29 Jan 1876.

In Jud Dr 695 of 1875
Key 72

Total Grant II.

Grant III Sanitation and Medical Services.

1 Hospitals and Dispensaries.

Civil Expenditure.

(a) Extra Diet		1560					
(b) Medicines		450					
(c) Clothes for patients		250					
(d) Sundries Contingencies		200			970		2860
2 Vaccination							
(a) Establishment		1000					
(b) Contingencies		40			190		190
3 Registration Returns Statistics							
(a) Establishment		120					
(b) Contingencies		50			170		1190
4 Conservancy							
(a) Establishment		10					

Total Grant III.

Killing Dogs ... 100 ...

Total Grant IV. ... 1300 ... 1300 ...

Grant V. Supervision and Management.

1 Office.
- (a) Establishment ... 1308 ...
- (b) Contingencies ... 182 ... 1490 ... 1490 ...

2 Miscellaneous.
- (a) Rent of buildings ... 120 ...
- (b) Stationery ... 80 ... 200 ... 200 ...

Total Grant V. ... 1690 ... 1690 ...

Advances Recoverable ...

Repayments other than of Current Loans ...

Grand Total Expenditure ... 12350 ... 13850 ...

Balances.
- (a) Municipal Fund ...
- (b) Endowments ...

Total Expenditure ... 2650 ...

Municipal Offices,
Erection
June 30th 1875.

Borrowing

Grant II. Repairs—

1 Repairs.
- (a) Communication ... 700 ...
- (b) Education ...

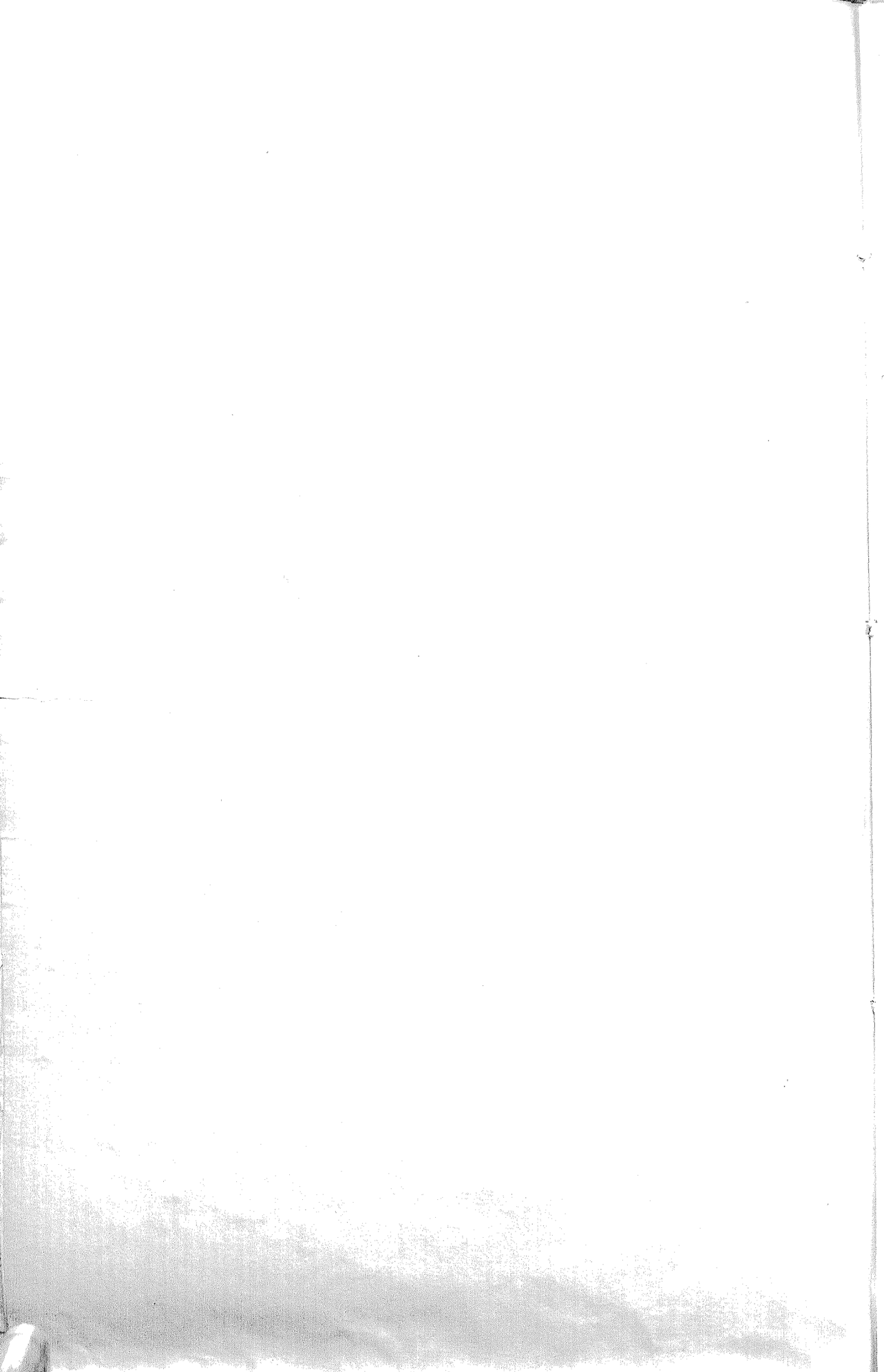
Total Repairs Charged to Revenue ... 700 ...

Total Repairs ...

Grand Total Expenditure ... 3350 ... 7300 ...

Borrowing

Estimate for the year ending 30th June 1875.



Statement showing the Budget Estimates 1875-76 as per G.O. No. 1521 dated 15th Oct. 1874.

Heads.	Actuals Last year.	Budget Estimate	Estimate Current year.	Revised Estimate	Estimate Next year.
1. Opening Balance	3307 " "			400 " "	500 " "
2. Assignments & Contributions by Government	2125 " "	2160 " "	4284 "	2251 8 "	2341 " "
3. Rates & Taxes	7860 " 2	6940 " "	7000 " "	7296 " 3	7520 " "
4. Receipts & Recoveries not coming under any other head	874 2 "	460 " "	619 2 "	440 14 "	500 " "
5. Endowments & Contributions	1714 8 2	1640 " "	827 3 1	852 12 11	1370 " "
6. Contributions from Native States	" " "	" " "	" " "	" " "	" " "
7. Miscellaneous	643 5 3	710 " "	628 11 "	81 5 "	400 " "
Total	16494 15 7	13850 " "	14,111 10	6379 14	2,12880 " "
Fire Engine	" " "	" " "	760 7 11	" " "	" " "
Total Receipts	16494 15 7	13850 " "	8233 6 7	6379 14	2.12880 " "
Opening Balance	" " "	" " "	" " "	" " "	" " "
Grand Total Rupees	16586 7 11	13850 " "	8233 6 7	6379 14	2.12880 " "

Expenditure.

Grant I Public Works	2595 1 6	2820 " "	760 6 7	2059 9 5	1260 " "
II Education	2212 12 4	3180 " "	1930 12 6	1249 3 6	3380 " "
III Sanitary & Medical Services	6624 3 1	5110 " "	2350 11 3	2759 4 9	5311 " "
IV Miscellaneous Municipal purposes	1612 5 6	1050 " "	652 2 6	397 13 6	1300 " "
V Superintendence and Management	1616 14 9	1690 " "	1091 11 11	598 4 1	1640 " "
Total Expenditure	14661 5 2	13850 " "	6785 12 9	7064 3 3	12880 " "
Refunds other than of Current Taxes	40 3 5	" " "	49 3 7	" " "	" " "
Advances recoverable	588 12 2	" " "	" " "	" " "	" " "
Total Rupees	15290 4 9	13850 " "	6835 " 4	7064 3 3	12880 " "
Closing Balance	1296 3 2	" " "	2694 9 7	" " "	" " "
Grand Total Rupees	16586 7 11	13850 " "	9529 9 11	7064 3 3	12880 " "

Provincial Office
the 1st January 1875.

G.O. 219 dated 15th April 1876.

Statement II. Expenditure from the Municipal Fund of the Town of Balghaut for the official year 1875-76.

	Detail of Minor heads	Total of Major heads	Year 1874-75
Grant I. Public Works.			
1. New Works.			
(a) Communications	.. ..		
(b) Educational	.. ..		
(c) Sanitary and Miscellaneous	8000 ..	8000 ..	
2. Repairs.			
(a) Communications	4000 ..		
(b) Educational	50 ..		
(c) Sanitary & Miscellaneous	100 ..	4150 ..	3863 ..
3. Establishment	1068 ..	1068 ..	1068 ..
4. Tools plants & Contingencies	40 ..	40 ..	40 ..
5. Contributions to Local Funds.			
(a) Half of Toll collections	6000 ..	6000 ..	5500 ..
Total Grant I.		19,258 ..	19,258 ..
Grant II. Education.			
1. Training Schools	.. ..		180. ..
2. Municipal Schools.			
(a) Establishment.			
Masters pay fixed	768 ..		
Part Results grants	400 ..		
(b) Contingencies	126 ..	1294 ..	1370 ..
3. Salary grants	48 ..	48 ..	.. ..
4. Results grants	900 ..	900 ..	900 ..
5. Contribution to Local Funds for Inspectorate	350 ..	350 ..	300 ..
6. Miscellaneous			
Total Grant II		2592	

Statement II. Expenditure from the Municipal Funds Continued

	Total of Total of Minor heads	Major heads	For 1974-75

Grant III. Sanitation & Medical Services

1. Hospital and Dispensary.			
(a) Establishment	792 ..		
(b) Medicines and Supplies	850 ..		
(c) Diet of patients	840 ..		
(d) Sundries and contingencies	50 ..		
(e) Hospital Rent	120 ..	2082 ..	2353 ..
2. Vaccination			
(a) Establishment	120 ..		
(b) Contingencies	.. ..	120 ..	400 ..
3. Registration of Births and Deaths			
(a) Establishment	288 ..		
(b) Contingencies	.. ..	288 ..	435 ..
4. Conservancy			
(a) Establishment	84 ..		
(b) Sanitary Service - Cost of conservancy carts	1584 ..		
(c) Cleaning of Tanks, wells & Drains	200 ..		
(d) Contingencies	100 ..	1968 ..	2635 ..
Total Grant III		4458 ..	4458 ..

Grant IV. Miscellaneous Municipal purposes.

1. Lighting			
(a) Establishment	.. ..		
(b) Contingencies	500 ..	500 ..	730 ..
2 Travellers Bungalow			
(a) Establishment	120 ..		
(b) contingencies	20 ..	140 ..	130 ..
3. Public garden			
(a) Establishment	60 ..		
(b) contingencies	15 ..	75 ..	200 ..
4. Watering and Fencing avenue trees	200 ..	200 ..	400
Total Grant IV		915 ..	915 ..

	Details of minor heads	Total of Major heads	For 1974-75

Grant V. Supervision & Management.

1. Office			
(a) Establishment	1425 ..		
(b) Contingencies	120 ..	1549 ..	
2. Miscellaneous			
(a) Auditors fees	75 ..		
(b) Remuneration to the clerk in the Presidents Office	60 ..		
(c) Printing charges, Stationery &c	224 ..	359 ..	
Total Grant V		1907 ..	1907 .. 1809 ..

Advances recoverable

Refund other than of Current Taxes.

Grand total Expenditure	29,130 .. ..
Reserve	710 .. ..
Rupees	29,840 .. ..

W. S. Khan

Vice President

Vth

Statement II A. Detail of allotment for Expenditure on Public works costing Rupees 100 or upwards.

Part I. New Works.

Project	Amount of Estimate	Paid Expenditure	Expenditure in 1874-75.
(c) Sanitary and Miscellaneous.			
The New Hospital at Palghaut	8000	..	..

Statement II. A. Detail of allotment for Expenditure on Public works costing Rupees 100 or upwards.

Part II. Repairs

	Project	Grant	Total	Remarks
(a)	Communications			
1.	Vadacantara road	100 " "		
2.	The road from Travellers Bungalow via weavers street to Terumellai Toll gate	300 " "		
3.	The Coimbatore & Big Bazaar roads	400 " "		
4.	The road from Sullanpettah via Munisiffs Court to Velavancadu	300 " "		
5.	Pattikara road	200 " "		
6.	Yakara road	200 " "		
7.	Petty repairs to several small roads	2200 " "	4000 " "	

Statement II. B. Detail of Municipal Establishments

No.		Salary per Mensem	Salary per Annum	Total Major Head
	Grant I. Public works.			
	Overseer with allowance of Rs 10	1	70 " 840 " "	
	Maistries	2	13 " 156 " "	
	Peon	1	6 " 72 " "	
	Total	4	89 1068 " "	1068 " "
	Grant II. Education			
	Masters (at Rs 25½ / at 15 / at 12 ½ / at 8.	4	59 " 708 " "	
	Servants	1	5 60 " "	
	Total	5	64 " 768 " "	768 " "
	Grant III. Sanitation & Medical Services			
	1. Hospital & Dispensary			
	Hospital Subordinates 3/0/4 Pay	2	33 8 402 " "	
	Allowance to do		10 " 120 " "	
	Servants	5	22 8 270 " "	
	Total	7	66 " 792 " "	792 " "
	2. Vaccination			
	Vaccinator	1	10 " 120 " "	
	Total	1	10 " 120 " "	120 " "
	3. Registration of Births & Deaths			
	Registrars	3	24 " 288 " "	
	Total	3.	24 " 288 " "	288 " "
	4. Conservancy			
	Bandy Maistry	1	7 " 84 " "	
	Scavengers	22.	132 " 1584 " "	
	Total	23.	139 " 1668 " "	1668 " "
	Grant IV. Miscellaneous & purposes.			
	2 Travellers Bungalow.			
	Servants	2	10 " 120 " "	
	Total	2	10 " 120 " "	120 " "
	3 Public Gardens			
	Servants	1	5 " "	
	Total		5 " "	"

Statement II. B. Detail of Municipal Establishment

	No.	Salary per mensem	Salary per annum	Total major head.
Grant I. Supervision & Management				
1. Office—				
Manager				
Clerks (1 at Rs 45 and 1 at Rs 20)	2	15 "	730 "	
Accountants	"	" "	" "	
Masalchi	1	5 "	60 "	
Peons	1	7 "	84 "	
Tax Collectors	2	30 "	360 "	
Peons to do	2	12 "	144 "	
Total	8	119	1428 "	1428 "

Abstract of the sums proposed to be raised and expended in the Municipality of Palghaut during the year 1875-76. 29

	Actual of expired year	Current year Budget	Current year Revised estimate actuals	Regular.	Per year
1. Opening Balance borrowed	5,297 10 7	2,150 "	2,145 15 3		5150 "
2. Assignments/allotments by Government	62 1 7	300 "	" "		320 "
3. Rates and Taxes	13,365 9 9	15,000 "	13029 7 7	4302 4 7	16,400 "
4. Income Schools/Training institutions	406 7 "	400 "	311 14 "	105 "	500 "
5. Endowments/Sundry Contributions and Donations	114 " "	257 " "	132 1 11	15 "	580 "
6. Contributions from Local Funds	1,132 12 4	2201 "	3103 " "	1200 " "	5200 "
7. Miscellaneous	209 2 9	1707 "	1575 12 10	346 4 "	1450 "
8. Advances	50 " "	50 " "	50 " "	" " "	50 "
Total Receipts	22,101 3 7	19223 " "	13202 4 4	6172 13 7	24650 "
Grand Total	27738 14 4	22323 " "	20648 4 "		29,840 "
Expenditure—					
Grant I. Public Works	13,914 9 11	10471 " "	3388 14 4	7022 1 8	19258 "
" II. Education	2527 11 11	2750 " "	2003 11 4	290 " "	2572 "
" III. Sanitation & Medical Services	5697 13 10	5823 " "	4572 5 10	1057 " "	4454 "
" IV. Miscellaneous & purposes	1303 1 9	1470 " "	1157 " "	223 3 "	915 "
" V. Supervision & Management	1849 9 3	1809 " "	1314 14 3	437 " "	1907 "
Total Expenditure	25,292 14 8	22,323 " "	12936 13 9	9029 9 8	
Advances.					
Reserve			30 " "		
Closing Balance	2445 15 8		7681 6 3		710 "
Grand Total	27,738 14 4	22323	20648 4 "		29,840 "

Vice President

Verified

Encs in a letter from the Vice President - Palgrave Municipality dated 21 January 1875

C.G.O. 8 19 April 1875

Palgrave Municipality

Budget Estimate for 1875-76.

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Palghaut during the year 1875-76.

	1875-76. Detail of Minor Heads	1875-76. Total of major heads	For 1874-75.
1. Balance brought forward			
(a) Municipal Fund	3200		2400
(b) Endowments	1960	5160	
2. Assignments & allotments by Government			
(a) Surplus Pound Fund			
(b) Ferry Rents			
(c) Fishery Rents			
(d) Grants to Municipal School of middle class at			
Kulpathy at half fixed Salary & half by results	500	500	308
Arrears Current			
3. Rates & Taxes.			
(a) Rate on Houses (Sections 40)	4200		3740
(b) Taxes on arts &c (Sections 57)			
(c) Taxes on vehicles &c (Sc. 62)			
(d) Registration of carts (Sc. 73)			
(e) Tolls (Sections 77)	12000		11000
(f) Fees Sec. 106 123 125 130 131 136 Bye-laws & Schedule A	50		10
(g) Magisterial Fines	150	16400	50
4. Fees in Schools & Training Institutions	500	500	400

Statement I

Revenues and Receipts of the Municipal Fund continued

	1875-76. Detail of Minor heads	1875-76. Total of major heads	For 1874-75
5. Endowments Sundry contributions & Donations.			
(a) Hospitals	500		
(b) Educational			
(c) Miscellaneous	80	580	257
6. Contributions from Local Funds.			
(a) For Public works Communications	55		
(b) Educational			
(c) Sanitary & Miscellaneous			
Hospital Maintenance	1650		
Do. new Building	3000	5200	2201
7. Miscellaneous			
(a) Rents of Municipal Markets	350		
(b) Rents and fees in Municipal Slaughter Houses	250		
(c) Sale of sweepings (Sections 98)	150		
(d) Private scavenging			
(e) Sale of materials tools & plants	250		
(f) Sundries	50		
(g) Fees in Municipal Bandy Stables	300		
(h) Rents & Fees in Travellers Bungalow	100	1450	1707
8. Advances recoverable		50	50
Total Rupees		29,840	

Statement I. A. Endowments entrusted to the Municipal Commissioners of Palghaut under section 15 & 16 for the official year 1875-76.

Name of Institution	Amount of Funded capital	Balance.	Annual or triennial Land	Appropriations from capital for expenditure	Contributions and donations of all kinds.	Sale of Endowments or Sundry property	Total (Columns 3-7)	Current charges. Statement II & III	Amount allotted for Public works Statement II A	Total charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals & Dispensary		1651			5750 30895		1960		1960	1960		
2. Choultries												
3. Educational												
4. Miscellaneous												

P. S. Kuran
Vice President

Statement II. Rules to be observed at Dispensaries, &c. &c.

1. Houses and Buildings. Rules to be observed at Dispensaries, &c. &c.
2. Fees to be found at each Hospital
3. Natives fees to be found at an annual fair every November (Kaveri)
4. Yearly pollah fees to be found at 3 fair per week Boundy and Pair Cattle per day.
5. Market Place Regarding to be found,

For each head of cattle 6 pie per day.
Do. sheep or goat 3 pie — Do.
Do. Poultry Trader 3 pie — Do.

P. S. Kuran
Vice President

G. O. 719 April 75 No. 876.

Municipal Establishment

No 27.

President's Office
Calicut, 19 March 1875

From,

A. Mac Gregor Esq.
President of the
Municipal Commissions
Malabar

To

The Hon: W. Nedderton
Chief Secretary to Government
Fort St. George

Sir,

I have the honor to forward the Estimate of sums proposed to be raised and expended during the year 1875-76 in the Municipalities noted in the margin, and to offer a few remarks in connection with certain points alluded to in the Vice Presidents letters enclosed

Calicut
Palghaut
Cochin.

Calicut 2. The Government considered that the mileage of roads as given in the Budget* was already excessive. On making a careful survey of the roads within the Municipality, it appears that there are only 34 miles of metalled roads. The remaining

*of 1874-75.

10

10 miles, though public ways, are not entitled to be called roads, being the sandy or rocky drains which carry off the rainfall of the monsoon, and form the only existing communications of the localities where they are situated. The metalled roads require a maintenance allowance of Rupees 200 per mile, as the average expenditure on them during the past 5 years has amounted to ~~Rs~~ 6940 or ~~Rs~~ 214 per mile.

3 It must be stated here that the traffic on some of the roads, such as the coast road and Big Bazaar is very heavy throughout the year, and the maintenance grant for them must be proportionately large. In addition to these there are many of the unmetalled lines which require widening in parts, and metalling throughout.

4 As regards the mileage, the point to be considered is not so much the absolute mileage as the proportion borne by the linear mileage of road to the superficial mileage area of the Municipality. The latter may be roughly stated at 11 3/8 square miles,

miles, so that 34 miles of road give only 3 miles to the square mile, i.e., not much more than sufficient to carry a road all round, and then, by cross roads, divide the area into 12 blocks, each a mile square. This cannot be called an excessive average for the sub-dividing of a municipal town.

5 The following remarks suggest themselves on the more important lines:—

Section of the great coast road from Beypore Railway Station to Quilandy, Badagara, Tellicherry, Tamanore &c.

This runs for about 6 miles through the Municipality. The traffic on this is very heavy, and the road lies throughout in sand, all materials having to be brought from a distance. This road is now, for the first time, handed over to the Municipality, having before been maintained by the Local Fund Board. It involves the upkeep of a large wooden bridge across a wide and deep tidal river.

Beach Road.

6. The Beach Road is now, or ought to be, the main quay of the port, from the end of the Big Bazaar Street to the new Custom House. The position of the road and the character of the soil is such, that, to

ensure

ensure its stability, a retaining wall should be built to keep the gravel from being swept away by the sea, and from being broken down by traffic into the sand on which it is founded. In the absence of this form of construction, it is found absolutely necessary to interdict all heavy goods traffic.

A glance at the map will shew what a grievance this is to the mercantile interest. I have reported on this in my letter of the 2nd December /84 No. 279, embodied in G.O. G.O. dated 5th February 1875 No. 90. In the absence of income for new works, it is hopeless to expect to mend matters. The northern part of the Beach Road was made some years ago when there was a Subsidiary Jail in the neighbourhood. After keeping it open for many years with great difficulty, it was now been found necessary to abandon it for want of funds, and it is now impassable, two large bridges being down, and half the breadth of the road having in places, washed away by the sea. Though not of such importance as

× Sent by Bangby

as the Southern portion, this Beach Road formed an agreeable feature in the place and its final abandonment would be much to be regretted, after so much has been done towards establishing it.

Canal Bund Road from Karaikamba to Nadaduru.

7. This is an important road forming part of the main line for coffee coming from the Northern Wynaad road to Calicut. It is, in places very narrow and extremely dangerous, as, at the narrowest point, the canal runs in a rock cutting 30 or 40 feet deep, and there is no parapet. To widen the road, it is necessary to take up valuable garden land, and the Commissioners have never been able to find funds.

Projected road from Church to Beach Road near New Custom House.

8. This line has been rendered very desirable from the altered position of the Custom House. An immense amount of the coffee exported, goes straight from the works at Karaikamba and Malaikamba to the Custom House, and this road would save it from making a detour through the town, where the roads are narrow and already overcrowded.

The

9. The canal shown here was a famine work commenced in 1866. The project was never properly examined, and owing to the nature of the soil, a sort of quicksand, in places, the canal is a total failure and the loan funds expended on it have turned out a dead loss to the Municipality. The whole of this part of the Municipality, which is densely ~~living~~ crowded with Moplahs, and the seat of busy industry, is entirely destitute of cart roads. It is proposed, gradually, as funds are available, to give access to the Moplah town which is situated east and south of the Kuttichera tank. Owing to the fact however, of the houses being crowded together and the compounds en=closed with high walls, leaving only a narrow and tortuous lanes between, which, in the monsoon, are watercourses — no pro=gress has yet been made in providing practicable roads here. ~~No definite plans~~

10. No definite plans have yet been discussed regarding the provision of roads in the tracts of the Municipality.

Road from Kalai river along canal Bank to middle of Big Bazar

53

Municipality lying south of the river. They are densely inhabited by the wealthier Hindus who contribute largely to the income of the Municipality, and who at present have no alternative but to leave their bandies at the main road and walk. It will thus be seen that there is abundant room for the useful expenditure of funds, and at their recent Budget meeting, the Commissioners have expressed a very strong opinion to the effect that, for some years to come, funds must be available for new works. I entirely concur in this view, and consider that it is hopeless to expect Commissioners to interest them=selves in the affairs of a Municipality, if every scheme for improvement has to be laid aside for want of funds. The Commissioners have suggested three dif=ferent modes of raising funds. First by raising the tolls to the full rate, and doubling the registration fees. The toll revenue is at present 3700 Rs. which is a very

very small sum for a Municipality having so large an expenditure on roads. The main reasons for the unprotectiveness of the Tolls is first - that the Municipality can be entered at several points by water, a contingency which seems to have been overlooked in framing the Act. and second that a great deal of the coffee from Wynaad is brought down in Cabinet carts registered in the Municipality, and making many trips in the season.

11. The raising of the tolls would not touch the difficulty in either respect, but I think the registration fees might fairly be doubled. This would give an increase of Rs 500. The registration of carriages is already at the full rate and yields 1500. For the realization of a further increase, there are two alternatives, viz, the retention of the profession tax or the raising of the House and land tax. The latter is at 5 and yields 13,900 and at the full rate at 7½ would yield 6,950 more.

The

12. The Commissioners prefer of the two measures, the retention of 4 highest classes of the profession tax, which would, it is estimated, yield 5,000. There is a very numerous commercial class in Calicut, who own no rateable property, and who now escape altogether. The unpopularity of the profession tax, and the difficulty found in working it arose mainly from its inclusion of the lower classes. —

13 Under these circumstances, therefore, I recommend that sanction be accorded to levy of registration fees on carts at the full rate, and the re-imposition of the profession tax under classes 1 to 4, inclusive. Should this not be approved, there is an alternative, the levy of house and land tax at the full rate of 7½ per cent. I regret that I have been unable to reply earlier to the call of Government on this report, but it was found necessary to revise and correct the map. The mere cessation of new works for one year is of no great

consequence

consequence, but to cut off, for the future, all means of progress would be fatal.

Balgriffin.

14. The variations under each item of receipts and expenditure are shewn in the Vice Presidents letter.

15 The percentage at which the house tax is to be levied is not shewn in the foot note to Statement I as the Commissioners propose revising the house register. They do not contemplate increasing their revenue, as their present income fully meets the demand of the Municipality. The present rate is 6 per cent, and sanction is requested for that.

16 The only item under expenditure which calls for remark is the provision of £8000 for the construction of the Fever Dispensary. The Commissioners hold a sum of £1,900, subscribed for this purpose, and the Local Fund Board have promised 3000. The balance the Commissioners provide from their own funds.

17. A plan and estimate prepared by the Commissioners and revised by the District Engineer has lately been submitted for sanction.

18 In para 5 of the Vice Presidents letter he states that the tolling of the traffic from the Railway station is illegal, the Railway station being within the municipal limits and suggests a notification altering the limits. On this point I will address Government in a separate communication.

Cochin.

19 The proposed expenditure of this Municipality calls for no special remark. The variations are fully explained in the Vice Presidents letter.

20 Under receipts they have included the partial retention of profession tax

tax a measure specially sanctioned for this Municipality.

21 The question of tolling the Canal as referred to in para 15 of my letter No 38 dated 2d March 1874, and embodied in G.O. No 993 dated 13th June 1874, is under reference for further information

I have the honor &c,

Sir,

Your most Obt Servt

Alexander

President

D.P.W.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipalities, Malabar dy 19th March 1875 No 27.

Order thereon. 19th June 1875. No 876.

With the foregoing letter the President submits the Budget Estimates of the Calicut, Palghaut and Cochin Municipalities for 1875/76.

~~Orders are prescribed upon~~ For the Calicut Municipality ~~consideration~~ three sets of estimates of receipts are submitted involving three alternative proposals for increasing the Revenue, viz:-

1. To raise the Tolls and the Fee for the Registration of Carts from half to full rates.

2. To re-impose the profession Tax so far as the first four classes are concerned.

and

Hd. Submit that the most equitable tax will be the reimposition of the Trade tax on the wealthy classes of this prosperous port of Trade. The increase of the Bone tax on the large number of poor Mopla hut-owners will prove most unpopular Tolls are already at half rates and are evaded by bullock carts

Financial Department. 1875. Sept. 1 to 15. No 1107 to 1170. 64 Nos.

From the Municipal Commissioner Palghaut dy 19th March 1875. Rect 22nd ditto.

Submitting the estimates of Calicut, Palghaut & Cochin Municipalities for 1875/76.

No 876 dy 19th June 1875.

Sent to the Chief Secretary to Govt. for information.

Sept 9th 1875.

From the Vice President Municipal Commissioner Palghaut

To the Chief Secretary to Government Fort St George

Dated 19th March 1875

Received 22nd ditto

Sir

I have the honor to submit herewith the Budget Estimates of the Municipalities of Calicut, Palghaut and Cochin for the year 1875/76.

2. The Estimates of Receipts are submitted involving three alternative proposals for increasing the Revenue, viz:-

1st To raise the Tolls and the Fee for the Registration of Carts from half to full rates.

2nd To re-impose the Profession Tax so far as the first four classes are concerned.

3rd To re-impose the Trade Tax on the wealthy classes of this prosperous port of Trade.

3. The Municipal Council of Calicut have recommended the adoption of the first proposal, but the Vice President is of opinion that the Tolls are already at half rates and are evaded by bullock carts

4. The Municipal Council of Calicut have recommended the adoption of the first proposal, but the Vice President is of opinion that the Tolls are already at half rates and are evaded by bullock carts

ands. To raise the house tax from
5 to 7½ per cent.

Besides increasing the
Revenue by one of the methods
above noted, it is proposed also
to reduce the expenditure as follows.

Repairs from 8462 in 1874/75 to 6128
Municipal Schools-850 do — do- 600
Allotment for Sanitary purposes 8140 do — do 5363.
Supervision & Management 2252 — do — do 2163.
Thus effecting a reduction of
Rs 54-50.

The Budget for 1874/75 contained an entry of Rs 2200 as opening balance and Rs 3000 arrears of Income Tax which do not appear in the present Budget, and notwithstanding the reductions above mentioned the allotments exclusive of New Works amount to Rs 27804 or Rs 902 more than can be raised without extra taxation so that some increase appears to be needed ~~in the~~ over the annually recurring expenditure items. ~~To meet this~~ ~~I propose~~ With regard to new Roads ~~however~~ the President makes only a sweeping case in paras 2 to 10 of his covering letter and

Cost per Mile Rs
Depreciation per -

I think the Proposition bad in principle. Can bad under the circumstances stated by Mr Morgan, and as the Commissioners appear to desire it. I shall to the reduction objected to (as proposed) except (as proposed) the lowest class.

Mr 14/4

Mr

I can give my own entire concurrence with the plan & the views of the President - that on moderately but

Under the circumstances stated by Mr Morgan and as the Commissioners appear to desire it, I shall with the object to the reduction of the Inspection Tax as regards the first four classes of Schedule B.

An abstract of the budget sanctioned will then be :-

and in para 12 he states that the Commissioners would prefer to raise the additional funds required by means of the retention of the profession tax with the exception of the 4 lowest classes the inclusion of which in previous years was the main cause of its unpopularity, and of the difficulty found in working it.

An additional point seems to deserve notice namely that no explanation is given of the small estimated opening balance. That shown is not a mere repetition of the closing balance of the budget of the previous year so that it may be presumed that it was arrived at after a consideration of the circumstances of the current year as known up to date including the fact that the opening balance exceeded the estimate by Rs 3064. At the same time if the year 1873-74 can be taken as a criterion, it is exceedingly improbable that the opening balance for 1875-76 will

will be as small as estimated.

~~The following is an abstract of the budget framed on the supposition that the renewal of the professorships will be sanctioned.~~

Receipts

	1874/75	1875/76
Balance brought forward	2000	8/.
Abatement by Government	"	"
Rate on horses 1/2	14200	13,900
Tax on arts 1/2	3000	5000
Tax on vehicles 1/2	1600	1500
Registration of Carts	600	500
Tolls.	3000	3/00.
Fees.	300	200.
Fines	250	200.
School Fees.	100	200.
Endowments 1/2	2490.	2300.
Contribution from Local Fund.	44/5	3515
Miscellaneous	450	500.
	32,465	31,902

Charges.

9

Charges.

Grant I.

Sewers.

Communications	"	3000
Repairs		
Communications	6400	5192
Educational		50
Sanitary and Miscellaneous	850.	500.
Establishments	456	486.
Tools and Plant	186	100.

Grant II

Training Schools	70	70.
Municipal Schools.	850	600.
Salary Grants	120	120.
Results Grants	1100.	1280.
Contribution for Inspection	180	120

Grants

Grant III.

Hospitals	9030	9530.
Vaccination	250	145
Registration of Births &c.	390	384
Conservancy	7500	4834.

Grant IV.

Lighting	1200	1200
Chowkidari	48	120.
Other items	580	910

Grant V.

Office	852	1428
Miscellaneous	401	435
Balance	325	1098
	32465	31,902

Subjoined

67 10

Subjoined is an abstract of the estimated receipts and charges of the Balgharit Municipality for 1875-76 compared with those for 1874-75.

Receipts	1874-75	1875-76
Balance brought forward		3200
Municipal Fund } Endowment Fund }	2400	1960
Assignment by Govt.	308	500
Rates on houses &c.	3940	4200
Octroi	11000	12,000
Fees	10	50
Fines	50	150
School fees	400	500
Endowments &c.	257	580
Contributions from Local Funds	2201	5200
Miscellaneous	1707	1450
Advances, recoverable	50	50
Total	22323	29840

Charges		
Grant I		
New Works		
Sanitary & Miscellaneous		8000
Repairs		
Communications	3863	4000
Educational	"	50
Sanitary & Miscellaneous	"	100
Establishment	1068	1068
Tools and plant	40	40
Contribution to Local Fd.		
Half of Toll collected	5500	6000

Charges (Contd)	1874-75	1875-6
Grant II		
Training School	180	"
Municipal Schools	926	1294
Salary Grants	300	48
Results Grants	900	900
Contributions Local Funds for Inspection	444	350
Grant III		
Hospitals	2,353	2082
Vaccination	400	120
Registration of births & deaths	435	288
Conservancy	2635	1968
Grant IV		
Lighting	430	500
Water purposes	740	415
Grants		1548
Office		350
Miscellaneous	1809	710
Reserve	"	
Total	22323	29840

The opening balance erroneously includes a sum of Rs 1960 invested in the Savings Bank on account of the Hospital which should appear as expended capital in Col 2 of Statement II. It has no proper place in Statement I in which the footing balance only should be shown. From the explanation furnished in para 2 of the Vice Resident's letter the so called Municipal Fund opening balance of Rs 3200 appears also to belong to Endowment Funds.

The contributions by the Local Fund Board and the sums entered against Endowments in Statement I should have been shown in Col 6 of Statement IA

An increase of Rs 1260 is estimated under House Tax and the Vice President observes "the Commissioners propose to set to work on the revision of house assessments, when the work is finished the Commissioners will ask

the Government to sanc-
tion such a rate as will
produce Rupees 4200".
but the President says
in his covering letter
"The present rate is 6
per cent and sanction
is requested for that"
and in para 6 of G.O
13th June 1874 No. 993 Govern-
ment observed "It does not
appear that a higher
rate than 5 per cent has
hitherto been sanctioned"
The Government understand
that the Commissioners
do not desire to have
any particular rate sanctioned
until the assessment
has been revised but
as there may be some
delay in the revision
they have no objection
to accord their formal
sanction

Sd. Sanction thus - the
valuation - any low a 7th
beg a. Lakh proportion of
the Town warrants this

Sd. Sanction

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sanction to the rate
of 6 per cent which
appears to have been
informally introduced,
provided that the rate
is not applied to the
enhanced valuation
until the orders of
Government have been
again obtained on
the subject.

The Government
await the separate
communication promised
by the President regard-
ing the Vice Presidents
proposal to exclude the
Railway station from
the Municipal limits
in view to the traffic
therefrom being rendered
legally liable to be
tolled by the Municipality

GO Civil

Cochin

Receipts	1874-75	1875-76.
Balance brot forwd	1400	500
Assignment by Govt	2180	2,390
Cess on houses	4400	4500
Tax on Arrack	2120	2120
Tax on Vehicles	150	150
Registn of Carts	100	50
Fees	120	160
Fines	50	40
School fees	960	800
Endowments &c	1660	1370
Miscellaneous	710	800
Total	13850	12,880

Charges			
Grant I			
New works	Communicns	400	100
	Sanitary &c		200
Repairs	Communicns	420	700
	Sanitary &c		200
Grant II			
Municipal schools.		3180	3380
Grant III			
Hospitals		2800	2970
Vaccination		170	190
Registn of births & deaths		140	150
Conservancy		2000	2000
Grant IV			
Lighting		750	750
Other purposes.		300	550
Grant V			
Office		1690	1490
Miscellaneous			200
Total.		13850	12,880

It is not apparent how the opening balance has been arrived at. No closing balance was estimated for 1874-75.

The entries in the last column of Statement II A New works should be for 1875-76 not for 1874-75. The accounts should have been detached together in a book form and not submitted in detached sheets.

The Estimates do not show any marked variation from those of the preceding year and are according by passed as submitted.

To Secretary Municipal Commn Legislative
Public Works Dept
Revenue Dept
Board of Revenue
Audit general
Sanitary Commr
Surgeon Genl I. Med. Dept
Director of Pub Instruction
Conservator of the Local Fund Circles

Govt. of {1875 / 1876} Madras.

Fasc.

to

Dated 19 April 1875. No. 876.
Recd.

Nos. 186-187.

Mem^m - Budget to - Budget Estimates of the Cabinet, Palghaut (Police Immunities) for 1875-76, forwarded.

2 Enclosures from collr

To Publishing the Proceedings of the Board of Revenue

Cabinet Establishments

Police Immunities

Palghaut Cabinet Estimates.