

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	947	Press Mis.
Dated	5-8-1967	

Not to be folded or roughly handled

26/10/67

Proceedings of the Madras Government, Public Department,
5th August 1867.

No. 16. Read the following letter from G. A. BALLARD, Esq., Magistrate and President of the Municipal Commission, Calicut, to the Acting Chief Secretary to Government, Fort Saint George; dated Calicut, 10th July 1867, No. 77.

I have the honor to submit statements A, B, and C, explaining the actual municipal collection and expenditure for 1866-67 in the Municipality of Calicut, and estimates of receipts and expenditure for 1867-68, for which latter I request the early sanction of Government.

2. With reference to the inquiry made in the Order of Government, dated 19th June 1867, No. 711, I have the honor to state that the municipal accounts with Government for 1866-67 have not been settled, pending instructions as to the mode of settlement to be adopted. Rupees 1000 out of the Government contribution has been advanced; but the balance due has not as yet been paid to, nor the cost of the Police been recovered from, the Municipality.

3. With regard to the method of settlement, I have already recommended* that the amount proposed by the Commissioners and sanctioned by Government as the expenditure of the year, to

* Dated 19th June 1867.

which Government by the Act contributes 25 per cent., should be taken as a basis; that, at the beginning of the year, Government should advance a moiety of their contribution, calculated as above; and that when the sanctioned municipal collections have reached the moiety of the amount to be raised by the Commissioners, the further sanctioned Government contribution should be paid monthly, proportionately to the actual expenditure up to the sanctioned amount. Of course, if this amount has to be exceeded in any year, further sanction will have to be obtained before the proportionate contribution can be claimed. On further consideration, I think it will be best to make the collections, instead of the expenditure, the standard. The estimated expenditure, in the first instance, will be the same as the estimated collections, and the moiety of the Government contribution should be advanced on this; but the subsequent monthly payments, when half the collections of the year have been realized, should be based on the further collections actually made up to the sanctioned amount.

I propose this modification because the items of collection are already, and must necessarily be, kept separate in account; and the items to which the Government do and do not contribute are consequently readily distinguishable.

But the expenditure will be often incurred without distinction from an aggregate of various items, under some of which Government do not contribute. Hence, if expenditure be taken as the basis, a second set of accounts will have to be kept, or confusion will arise. The contributions should consequently be regulated by the actual collections up to sanctioned amounts.

4. As regards paying the Police, the Act (Section 35) contemplates monthly payments by the Municipality; but it would certainly save much trouble if Government, independently of the arrangement proposed in the preceding paragraph, were pleased to pay the Police direct, sending in bills quarterly, or half-yearly, for the repayments to be made to Government by the Municipality.

5. I think these arrangements, whilst giving the Commissioners reasonable assistance, will tend to ensure collections and expenditure being kept up with regularity and precision, and will involve as little complication in adjustments as the case will admit of.

6. In regard to the inquiry, what check there is over the correctness of the municipal accounts, I beg to state that the Collector, as the Magistrate and President of all the Municipalities, has every facility for securing their correctness.

* Enclosure D.

Instruction* and forms for keeping accounts have been furnished to every Municipality, and from the accounts kept according to them, monthly, half-yearly, and yearly statements will be furnished to the President. Instructions issued for the preparation of the annual statements, which will be followed in the monthly and half-yearly statements, are also enclosed.

7. Before going on to the detailed report of the Calicut Municipality, I must allude to one other point in the general system. It will be seen that the current estimates are based upon the actuals of the year, arrears being brought forward and included in them. This is obviously necessary to ensure correspondence and ready audit with the Imperial accounts, which deal with actuals. But the value of this is much lost by the municipal year not corresponding with the official

† Dated 4th October 1866, No. 133.

year. On this point I addressed† Government before, and I would respectfully urge that the very simple remedy required be applied without delay.

8. I shall now proceed to offer some remarks, first, on the actuals of last year, and secondly, on the estimates for the current one. The proceedings of the last year are shown in the Demand, Collection, and Balance Statement, A, and that of actuals B. The half-year was chiefly devoted to arranging and testing individual assessments, which necessarily occupied much time and attention. Defects and inequalities still exist to some extent, chiefly in the profession and trade taxes, partly owing to the imperfections of the Schedules, and partly to the short-comings of a first attempt.

The Commissioners will respectfully submit a revised Schedule for the consideration of Government before long.

9. The apportionment of the detailed assessment has been almost entirely left to Sub-Committees composed of non-official Commissioners, who, with the aid of trained clerks, whose services were lent to the Municipality, were appointed to revise the original statements prepared by the Amshom Adigaries and Menons, and the revised lists were passed, and appeals and objections were heard, at General Meetings of the Commissioners. Thus, while the preparation of the original assessments fell into trained hands, non-official opinion was brought to bear on their revision.

10. Considerable pains were devoted to this subject by the non-official members who constituted the Sub-Committees. The original lists took a long time to prepare, and the Sub-Committees took considerable time to revise them.

But short space remained for the hearing of appeals. However, inequalities will be gradually corrected, and greater despatch and accuracy secured as we go on.

The provisions of the Act, with regard to appeal, seem to require revision and simplification; but on this subject I propose addressing you shortly.

11. There was so much preliminary work to do in preparing individual statements, &c., that the collections were commenced very late. They are made by Amshom Adigaries and Menons, who are naturally slow, but who, assisted by occasional extra aid at particular periods of the year, are the most natural, safe, and economical agents that can be employed for the purpose. No alteration, consequently, is contemplated in this arrangement for the present. The cost per annum both for assessment and collection does not exceed 4 per cent upon the demand.

12. Interesting classified details of the assessment under each head are given at the foot of the Statement A.

It will be seen that Calicut has so increased in prosperity that the demand considerably exceeds the estimates framed on Moturpha and other returns of a few

Items.	Estimated for the half-year.	Actual.	Increase.
House and Paramba Tax.....	3,500	6,284	2,784
Profession and Trades.....	2,888	4,656	2,268
Carriages and Animals.....	600	981	881
Carts.....	300	890	90

years back under every item, as noted in the margin.

The number of houses paying upwards of 1 Rupee chiefly calls for remark; the municipal rate of 1 Rupee repre-

sents an estimated annual rent of 20 Rupees, and an estimated cost of construction, at present market value, of Rupees 400, a sum which indicates a very superior style of house to that generally found amongst the poorer classes in this country. The number of the more valuable buildings paying 10 Rupees and upwards, and representing an annual rental and cost of construction of upwards of 200 and 4000

Rupees respectively, is also worthy of note. The total number of houses and vacant premises* assessed to the Municipality (excluding 4752 huts, &c., not brought under assessment on account of the poverty of the owners) is 6870; the half-yearly rate assessed upon them is Rupees 6234†, whilst their rental to proprietors may be taken at Rupees 2,69,360,

and their market value at Rupees 49,87,200, or 50 lakhs nearly.

13. The number of persons assessed to trades and profession is 3629, and they pay an half-yearly assessment of Rupees 4656. This, supposing the rate per annum taken at 1½ per cent. of their annual profits, represents the annual profits of the trade of the Municipality at Rupees 6,20,000; but, as already remarked, the incidence of this tax in detail according to the Schedules is unequal.

There were no assessments under Class I, there being no Joint Stock Companies. A portion of the tax under Class II is contributed by the Vakeels in the Civil and Principal Sudder Ameens' Courts, who are charged at an invariable rate of Rupees 25 each, and similarly by Vakeels of the Moonsiffs' Courts, who are also invariably charged at Rupees 12 each. These rates press heavily, as the incomes in both cases in the Mofussil range low in many cases. The number of persons

* 1288.

	No.	Assessment for half-year.
† Houses and Parambas paying under 1 Rupee per annum...	4,117	894
Do. 1 to 10	2,586	3,118
Do. above 10	187	3,829
	6,870	6,234

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assessed, and the amount of assessment under Classes II, III, IV, and V, and a new sub-

	No.	Assessment for the half-year.
Class 1	...	...
Do. 2	87	1,087
Do. 3	95	570
Do. 4	256	768
Do. 5	1,271	1,271
Do. 6	1,920	960
	3,629	4,656

rate of 1 Rupee under Class V, sanctioned by Government, are as noted in the margin. The great number of petty traders shows a peculiar commercial activity in the town, and is very characteristic of the coast and its population. Those assessed, it must be here mentioned, exclude the laboring population as well as the very small traders.

14. The number of carriages and animals of different descriptions taxed, and the carts registered, are as under—

	No.
Four wheeled, at 9 Rupees for half-year.....	2
Do. at 4½ „ do.	38
Two wheeled, at 3 „ do.	74
Horses, at 4½ „ do.	12
Ponies, at 1½ „ do.	22
Do. at 8 Annas..... do.	13
Carts registered.....	398

This, though not in itself great, is a great increase on the number that existed a few years back, and the municipal improvements will doubtless result in still further advance.

15. Owing to the late period at which the collections commenced, as already remarked, Rupees 1706 of the assessment were alone realized within the year, leaving a balance at its close of Rupees 10,579.*

* NOTE.—Of this, upwards of Rupees 5000 has since been collected.

16. Under expenditure, I have already alluded to the small cost of the collecting establishment. The office and conservancy establishments consist, respectively, of 3 Clerks, 1 Peon, and 1 Mussaljee, and of 1 Overseer and 1 Peon.

17. Of works, the only important one undertaken was the Town Canal (already reported upon) to complete water communication with Beypore. For this, Government sanctioned an absolute grant of Rupees 3000, and an advance of Rupees 3000 to the Municipality. The expenditure incurred for it during the year is as follows:—

	RS.
Amount expended in the employment of the poor on the canal works.....	2,025
By contract laborers.....	1,375
	3,400

The commencement of the work gave timely relief to a considerable number of people; but the urgent call for such relief passed away very soon after sanction for the work had been accorded, and as difficulties in the execution presented themselves, the work was carried on more slowly than was at first intended.

It has made very fair progress, however, and promises to be very useful.

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The remaining expenditure under this head was only Rupees 975, chiefly devoted to very petty works, as detailed in the Statement. The only items calling for note are Rupees 125, in part payment for the repair of the small connecting road called Robinson's road; Rupees 250 for opening the trace of a road in the Paniangara Amshom; and an advance of Rupees 600 for the reconstruction of an utterly dilapidated timber bridge, originally constructed by the Zamorin Rajah, and connecting the Valayanad and Paniangara Amshoms.

18. No sanitary works were attempted, save clearing a few drains; but attention is being paid to the subject, and the Commissioners hope to report progress during the current year.

19. The total expenditure under all heads during the year was Rupees 6006.

20. I proceed to consider the arrangements for 1867-68. It will be seen that the balance of cash to be brought forward to the current year's account is Rupees 2700; arrears of previous year's taxes remaining to be collected is Rupees 10,888; and the Government Grant remaining to be paid thereon, after deducting 10,000 Rupees already paid, is Rupees 3076—making in all Rupees 16,664.

The Commissioners propose to re-impose for 1867-68 the taxes assessed last year, and I have the honor to request the

	RS.
House and Paramba tax.....	12,408
Profession and trades.....	9,313
Carriages and animals.....	982
Carts.....	389
	23,152

sanction of Government to this course. The estimated current collections and expenditure will be as noted, and, calculating the Government grant at 33½ per

cent. upon this amount, i. e., at Rupees 7717, the total available assets for the year will amount to Rupees 48,154.

21. I subjoin a statement exhibiting at a glance the estimated assets and proposed expenditure—

Estimated Assets.	RS.	Proposed Expenditure.	RS.
Balance of cash at the end of last year.....	2,700	Police charge remaining to be paid on account of last year	3,810
Taxes of last year remaining to be collected.....	10,888	Estimated do. for the year 1867-68.....	7,629
Government grant remaining to be paid thereon.....	3,076	<i>Establishment.</i>	
Estimated current collections.....	23,152	Office, inclusive of arrears of pay due.....	1,766
Government grant at 33½ per cent. thereon.....	7,717	Collections.....	1,159
Road Cess for the current year.....	620	Conservancy.....	1,792
		Repayment of Government Loan.....	750
		<i>Works.</i>	
		Canal, including bridges over it, and expenditure on account of last year's sanction.....	5,900
		Beach road.....	3,000
		Repairs and improvements of existing roads.....	12,000
		Dust carts, sanitary conservancy.....	6,200
		Reserve for contingencies.....	4,148
Total	48,154	Total.....	48,154

22. The Police charges for the last year are on the actuals, and those for the current year on the estimates submitted by the Police Superintendent. The office and other establishments are much the same as last year. The sum of Rupees 750 is repayment of advance made by Government for the Canal (Rupees 3000).

23. The principal works specifically determined on by the Commissioners are those noted, and their importance is unmistakable.

CONSTRUCTION OF
* Bazaar Canal.
Beach Road

REPAIRS.
Old Court Road.
Little Bazaar.
Big do.
Kalai do.

Numerous small works are in progress.

The Commissioners are considering the details of expenditure, and its distribution on other works, and there are many calling for attention.

Sanitary conservancy is also being attended to, and, indeed, the funds run considerably short of requirements.

24. I beg, therefore, the early sanction of Government to the contributions noted.*

* Remaining to be paid on the collections on ac-
count of last year, after deducting 1000 Rs. paid 3076
On the estimated current collections of 1867-68 ... 7717

On the principles advocated in paragraph 3 of this letter, a sum of Rupees 5396 should be placed at the credit of the Commissioners.

D.

No. 17. *Extract from the Proceedings of a General Meeting of the Municipal Commissioners of Calicut held at the Collector's Office on the 19th December 1866.*

The following books of accounts shall be kept in the Municipal Commissioners' Office:—

1. A Day Book.
2. An Account Current with the Government Treasury.
3. A Ledger.
4. A File Book of statements.
5. A counterfoil Book of Licenses given for carriages and animals.
6. A counterfoil Book of Receipts given for the fees paid for the registration of carts.
7. A counterfoil Cheque Book for money drawn from the Government Treasury.
8. A File Book of receipts for payments made into the Government Treasury.
9. A File Book of miscellaneous receipts.

2. *Day Book.*—The Day Book shall contain a daily record of all the receipts and expenditure of the Municipal Office as they arise.

The receipts and expenditure shall be carefully classified with reference to the classification required to be observed in the Ledger. Thus, the particulars of the collections of each item of tax shall be detailed in the Day Book, the same being required to be shown in the Ledger.

Further particulars need only be given in those cases for which separate accounts are not kept. Where separate accounts are kept, it will be sufficient to refer to them. Thus, when the collections of taxes are received from the tax collectors, it will be sufficient to particularize the item of taxes, but no details of individuals from whom collected need be given, as separate accounts of them are kept; but in the case of a miscellaneous receipt or disbursement full particulars of the individuals from, or to whom, and the purposes for which, it was received or paid shall be given, there being no other record of its details. Further, every item of receipt in the Day Book shall make a reference in column three to the number and date of the receipt given by the Government Treasury Officer, if the collection has been paid into the Treasury, and, in the case of expenditure, to the number and date of the cheque upon which the money was drawn from the Government Treasury.

At the end of each month the Day Book shall be closed, and the balance in favor or against the Municipality shall be struck and carried forward to the next month's account.

3. The Account Current will show the money paid into, and drawn from, the Government Treasury daily on account of the Municipality, and it will also be closed at the end of each month, and the balance struck and carried forward.

4. *Ledger.*—The Ledger will be a classified book, which will have one or more pages set apart for each item of receipt or expenditure which may require to be separately shown, besides separate pages for the payments into and receipts from the Government Treasury.

The entries in it will be extracted from the Day Book and Account Current from month to month, and, being totalled up for the month and the year, will give the total receipts and expenditure under each head.

The main heads of collections are—

1. House and ground tax.
2. Tax on trade and profession.
3. Tolls.
4. License tax for carriages and animals.
5. Fees for registration of carts.
6. Fines.
7. Miscellaneous receipts.

The main heads of expenditure are—

1. Office establishments and contingencies.
2. Works.
3. Miscellaneous.

Under each of which main heads such further sub-divisions will be made as may be required.

5. As soon as the house and ground tax and trade and profession taxes are assessed, one copy of the assessment list shall be given to the Amshom Adigary and Menon, or the Tax-gatherers, for collections, and another copy filed in the Municipal Office.

The Tax-gatherers shall keep detailed accounts of individual collections and balances in printed forms, which will be furnished to them from the Municipal Office, nearly in the same form as that adopted for the Government taxes.

The Tax-gatherers shall pay their collections up to date, without any deductions whatever, into the Government Treasury on the 10th, 20th, and the last day of each month on which the Treasury may be open, accompanied by a remittance list which will be initialled and retained by the Treasurer, who will acknowledge the payment in the remittance book kept by the Tax-gatherers. The Treasurer will further furnish the Municipal Office with a receipt for the payment in a printed form.

The Tax-gatherers, at the end of each month, will furnish the Municipal Office a demand collection and balance statement for each item of tax in printed forms to be furnished. These shall be carefully scrutinized by the Municipal Head Clerk, who will be further deputed occasionally to scrutinize the individual collection and balance accounts kept by the Tax-gatherers.

The Tax-gatherers shall duly give receipts for all collections of taxes made by them in printed forms, which will be furnished from the Municipal Office.

6. The counterfoil book of receipts given for fees paid for registration of carts, and the counterfoil book of licenses for carriages and animals will be a sufficient detailed record of the transactions under the respective heads, such further classified registers as may be required being prepared from them from time to time.

The collections from these sources will be in the hands of the Municipal Head Clerk, and will be credited from day to day in the Day Book, but paid by him, without any deduction what-

ever, into the Government Treasury on the 10th, 20th, and the last day of each month, accompanied by a remittance list, which will be initialled and retained by the Treasurer, who will furnish a receipt for the payment to the Municipal Office.

7. The Treasury Officer will likewise give receipts for all other payments whatever made or credited in the Treasury account on account of the Municipality.

Book No. 8 of receipts for payments into Government Treasury

8. All these receipts for the payments made into the Government Treasury will be duly filed in Book No. 8.

9. Money will be drawn by the Municipality from the Government Treasury on cheques duly signed by the President or Vice-President, or three of the Commissioners, as required by the Act, which cheques will be forwarded by the Treasury Officer with his monthly account as voucher for transmission to the Accountant General.

Mode of drawing money from the Government Treasury.
Book No. 7.

In most cases, the cheques will be made payable direct to the party to whom the money is required to be paid; but, in order to diminish the number of transactions with the Government Treasury as much as possible, the salaries of establishments will be drawn upon a single cheque made payable to the Municipal Head Clerk, who will draw and disburse the same obtaining the acquittance of the recipients in the pay abstract.

The amount of salaries actually paid from date to date will alone be entered in the Day Book, and not the whole amount drawn from the Government Treasury, as the Day Book is to be a record of the actual collections and expenditure of the Municipality, whilst its transactions with the Government Treasury are shown by the Account Current.

To meet minor contingent charges a permanent advance shall be left with the Municipal Head Clerk, who will keep a separate account of the expenditure from the same, the amount of which, at the end of each month, will be debited in the Day Book, and drawn in one sum from the Treasury to replace the permanent advance.

10. The counterfoils of the cheques upon which money is drawn (No. 7) and the File Book of receipts (No. 8) will be sufficient vouchers for the transactions with the Government Treasury, and from these the account current will be readily prepared from day to day.

11. The entries in the Government Treasury accounts, as well as in the account current of the Municipal Office, will show simply the amount of receipts and disbursements on account of the Municipality, all further details thereof being kept in the Day Book and the statistical accounts of the Municipal Office.

12. At the end of each month, a Memorandum of receipts and disbursements, and the balance at the credit of each Municipality, will be furnished to it by the Treasury Deputy Collector, which must correspond with the balance of its account current, but differ from that of the Day Book by the amount of the undischarged salaries and permanent advance in the hands of the Municipal Head Clerk.

13. In No. 4 will be filed the assessment lists, the monthly demand collection and balance statements, and all other statistical accounts prepared for the Municipal Office.

14. In No. 9 will be filed all receipts taken for payments made from the Municipal Office, inclusive of the Pay Abstract with the Acquittance Roll of the municipal establishments.

The receipts for payments made direct from the Government Treasury will be taken on the back of the cheques, and will not come in the records of the Municipal Office. The counterfoils of the cheques will be the proof of disbursement.

15. The municipal accounts of each month, closed as above, shall be laid before the Commissioners at their first meeting after the end of the month, and, after such examination as may be considered necessary, shall be initialled by the President at the Meeting.

16. On the first page of the Day Book, Account Current, and Ledger, the number of pages the book contains shall be entered and attested by the signature of the President or Vice-President. The pages shall be numbered consecutively.

Any alterations found necessary in the Day Book and other accounts shall be made in red ink and duly initialled. The original entry shall not be erased, but simply scored through in red ink, so that the original figures may still be seen.

17. Four separate books of correspondence will be conveniently kept by the Municipality, as follows:—

Letters to Government and higher authorities.		
Ditto	from	ditto.
Sent letters of miscellaneous correspondence.		
Received	ditto	ditto.

(Signed) G. A. BALLARD,
President.

No. 18. ORDER THEREON, 5th August 1867, No. 947.

With his letter above recorded, the President of the Calicut Municipality submits statements showing the actual receipts and disbursements during the past year, and estimates of probable receipts and expenditure for the year ending on the 30th April 1868.

2. These statements must be returned for revision, with a view to the errors below specified being rectified, and to the submission of accounts showing the estimated receipts and expenditure for the present year separately from, and exclusive of, outstanding balances remaining uncollected from the past year.

3. In statements A and C, the Government contribution has been calculated at 33½ per cent., while Section 25 of the Act distinctly provides that Government shall contribute at the rate of 25 per cent. only on the amount actually raised and expended during the municipal year. No reason is given for the adoption of the higher and unauthorized rate of percentage. In the revised statements, the Government grant will be calculated, in accordance with the Act, on the sum actually raised and expended during the past year, and on the estimated amount which it is proposed to raise and expend during the current year.

4. The sum of Rupees 3000 sanctioned for expenditure on works for the relief of the poor during 1866 has been taken into account as a source of municipal income. This procedure is incorrect: the amount should have been separately accounted for.

5. Forms have lately been issued to be adopted by all Presidents of Municipal Commissions in submitting their accounts, and it is requested that these may be closely adhered to.

6. The following inaccuracies are noted in detailed Statement A:—The sum realized by a tax on 22 ponies, at Rupees 3 each, would be Rupees 66, not Rupees 69 as entered in the account. The tax on 13 ponies, at 1 Rupee each, is entered as 14 Rupees, instead of 13 Rupees.

In the estimated Police charges for 1867-68, the annual cost of three Head Constables, at 22½ Rupees each per mensem, is given as Rupees 792—it should be Rupees 810; and the annual cost of three Deputy Constables, at Rupees 12 per mensem each, is Rupees 432, not Rupees 450 as entered in the estimates.

7. The correct amount of estimated receipts to be realized by the Commissioners for 1867-68 would appear to be Rupees 23,148-6-0. The Government con-

tribution, at the rate of 25 per cent. on the intended expenditure, is Rupees 48,154 $\div 4$ = Rupees 12,038-8-0. The sum at the disposal of the Commissioners would then be

Rupees 23,148	6	0	
" 12,038	8	0	
" 620	0	0	Road Cess.

Rupees 11,490 14 0, or Rupees 4,346 less than the intended expenditure.

8. The suggestions made by Mr. Ballard, with regard to the mode in which payment of the State contribution should be made, will be considered when the replies of the Presidents of the several Municipalities are received.

9. The desirability of altering the municipal year, so as to correspond with the official year, will be considered when the contemplated revision of the Act is undertaken. The proposed change cannot be effected without legislative enactment.

10. The same remark applies to Mr. Ballard's proposal with regard to the payment of Police, referred to in the 4th paragraph of his letter. The requirements of Section 35 of the Act, which provides that "it shall be the duty of the President to pay, on or before the first day of each month, * * * one-twelfth part of the amount annually fixed by Government for the maintenance of the Police, into the District Treasury", do not appear to have been attended to, the cost of the Police, as stated in the 2nd paragraph of the letter under review, not having been recovered from the Municipality.

11. The sum of Rupees 3810, being the Police charges for the past year, should be at once adjusted from the sum of Rupees 5000, which, as appears from paragraph 15 of Mr. Ballard's letter, has been realized from the balance remaining uncollected from the year 1866-67.

(True Extract).

Acting Chief Secretary.

To the President of the Municipal Commissions in Malabar.
" Inspector General of Police.

Exd. J. H. Burns.

*Malabar Magistrate's & President's Office
Calicut 10th July 1867.*

From

G. A. Ballard Esq.

*Magistrate & President of the
Municipal Commission
Calicut.*

To

The Honble. A. S. Ellis

Ag. Chief Secretary to Government

Fort St. George.

Sir,

*I have the honor to submit Statements
A. B. and C. explaining the actual Municipal
Collection and expenditures for 1866/67 in the Municipality
of Calicut and Estimates of receipts & Expenditures
for 1867/68 for which latter, I request the early
sanction of Government.*

*With reference to the enquiry made in
the order of Government dated 19th June 1867. No. 711,
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pending instructions as to the mode of settlement to
be adopted. Rs. 1000 out of the Government contribution
has been returned, but the balance due has not
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been recovered from, the Municipality.*

With regard to the method of

of Settlement, I have already recommended that
the amount proposed by the Commissioners and
sanctioned by Government as the expenditure of
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contributes 25 % should be taken as a basis; that
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27th June 1872

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accounts. They to state that the Collector as
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pality and from the accounts kept according
to them monthly, half yearly, and yearly statements
will be furnished to the President. Instructions
issued for the preparation of the annual statement
which will be followed in the monthly and
half yearly statements are also enclosed.

7. Before going on to the detailed report
of the Civil Municipality, I must allude to
one other point in the general system. It will
be seen that the current estimates are based
upon the actuals of the year, whereas being brought
forward and included in them. This is obviously
wrong as to ensure correspondence and ready
credit with the Imperial Accounts which
deal with actuals. But the value of this is much
lost by the Municipal year not corresponding
with the Official year. On this point I addressed
(Government before and I would respectfully urge
that the very simple remedy required be applied
without delay.

8. I shall now proceed to offer some
remarks first on the actuals of last year
and

L. L. & Co. Ltd.
1890 & 1891

Secondly on the estimates for the current year.
The proceedings of the last year are shown in the
Demand, Collection & Balance Statement A. and
that of Actuals B. The half year was chiefly
devoted to arranging and testing individual
assessments which necessarily occupied much time
and attention. Defects and inequalities still exist
to some extent chiefly in the profession and trade
taxes partly owing to the imperfections of the
Schedules and partly to the shortcomings of
a first attempt.

The Commissioners will respectfully
submit a revised schedule for the consideration
of Government before long.

9. The appointment of the detailed
assessors has been almost entirely left to an
ad hoc Committee composed of non-official Com-
missioners, who with the aid of trained Clerks
whose services were lent to the Municipality
were appointed to revise the original statements
prepared by the Muslim Adjudicators & Menons &
the revised lists were passed after appeals & objections
were heard at General Meetings of the Com-
missioners. Thus while the preparation of the original
statements fell into trained hands, non-official
opinion was brought to bear on their revision.

10. Considerable pains were devoted to

this Subject by the non-official members who constituted the Sub Committees. The original list took a long time to prepare and the Sub Committees took considerable time to revise them.

But short space remained for the hearing of appeals. However inequalities will be gradually corrected and greater regularity and accuracy secured as we go on.

The provisions of the Act with regard to appeals seem to require revision & simplification, but on this subject I propose addressing you shortly.

11. There was so much preliminary work to do in preparing individual Statements &c. that the collections were commenced very late. They are made by a Sushun, a Thugait, and a Sushun, who are naturally slow but who assisted by occasional extra aid at particular periods of the year are the most rational, safe and economical agents that can be employed for the purpose. No alterations consequently is contemplated in the arrangement for the present. The cost for running both for Assessment and Collection does not exceed 10 Rupees the annum.

12. Interesting classified details of the Assessment under each head are given at the foot of the Statement A:

It will be seen that Calcutta has so increased in prosperity that the demand is

Considerably

Actual - Revenue	Estimated for the half year	Actual - Revenue	Estimated for the half year	Actual - Revenue	Estimated for the half year
2784.	3500.	2784.	3500.	2784.	3500.
4656.	2855.	4656.	2855.	4656.	2855.
981.	600.	981.	600.	981.	600.
390.	300.	390.	300.	390.	300.

Considerably exceeds the estimates framed on the basis and other returns of a few years back under every item as noted in the margin.

The number of houses paying upwards of 1 Rupee chiefly calls for remark; the Municipal rate of 1 Rupee represents an estimated annual rent of 20 Rupees and an estimated cost of construction at present market value of Rs 400, a sum which indicates a very superior style of house to that generally found amongst the poorer classes in this country. The number of the more valuable buildings paying 10 Rupees and upwards and representing an annual rental & cost of construction of upwards of 200 to 400 Rs collectively is also worthy of note. The total number of houses and vacant premises assessed to the Municipality (excluding 4752 huts &c. not brought under Assessment on account of the poverty of the owners) is 6840; the half yearly rate applied upon them is Rs 6840. whilst their rental to proprietors may be taken at Rs 269360 and their market value at Rs 4987200 or 50 lakhs nearly.

13. The number of persons assessed to trades and profession is 3629, and they pay a half yearly assessment of Rs 4656. This supposing the rate per annum taken at 1 1/2 % of their annual profits represents the annual profits of the trade of the Municipality at Rs 62000. But as already

already remarked the incidence of this tax in detail according to the schedules is unequal.

There were no assessments under Clasp I there being no joint stock Companies. A portion of the tax under Clasp II is contributed by the Vahils in the Civil and Principal Sudda Amind Courts who are charged at an invariable rate of Rs 25 each and similarly by Vahils of the Munsiff Courts who are also invariably charged at Rs 12 each. These rates press heavily, as the rates in both cases in the Mofussil range low in many cases. The number of persons assessed and the amount of assessment under Claps 2, 3, 4 & 5; and a new Sub Part of 1 Paise under Clasp 5 sanctioned by Government are as noted in the margin. The great number of petty traders shows a peculiar commercial activity in the town and is very characteristic of the Coast & its population. These assessed, it must be here mentioned, exclude the laboring population as well as the very small traders.

14. The number of Carriages & animals of different descriptions taxed and the Carts registered are as under.

Four wheeled at 9 Rs for half year	80
Do at 4 1/2 Rs	38
Two wheeled at 3 Rs	74
Horses at 4 1/2 Rs	12
Donkeys at 1 1/2 Rs	22
Do at 8 Annas	10
Carts registered	398

Clasp I	0
2	84
3	98
4	251
5	1371
6	1921
	3629

This, though not in itself great, is a great increase on the number that existed a few years back and the Municipal improvements will doubtless result in still further advance.

15. Owing to the late period at which the collections commenced as already remarked Rs 1706 of the assessment were alone realized within the year leaving a balance at its close of Rs 10579.
 . Note of this sum of Rs 5000 is since been collected.

16. Under expenditures I have already alluded to the small cost of the Collecting Establishment, the Office and Conservancy Establishments consist respectively of 3. Clerks 1. Pore & 1. Masalcher and of 1 Overseer and 1 Pore.

17. Of works the only important one undertaken was the Town Canal (already reported upon) to complete water communications with Bayford. For this Government sanctioned an absolute grant of Rs 5000 and an advance of Rs 3000 to the Municipality. The expenditure incurred for it during the year is as follows:

Amount expended in the employment of the poor on the Town Canal Works	Rs 2025
By Contract laborers	1375
	3400

The commencement of the work gave timely relief to a considerable number of people, but the urgent call for such relief passed away very soon after sanction for the work had been accorded, and as difficulties in the execution presented

presented themselves the work was carried on more slowly than was at first intended.

It has made very fair progress, however, and promises to be very useful.

The remaining expenditures under this head was only Rs 775 chiefly devoted to very petty works as detailed in the statement. The following for notes are Rs 125 in part payment for the repair of the small connecting road called Robinson's road, Rs 250 for opening the bank of a pond in the Panimangara Division, and an advance of Rs 600 for the reconstruction of an utterly dilapidated timber bridge originally constructed by the Panimangara Rajah connecting the Vallygama & Panimangara Divisions.

18. No sanitary works were attempted save clearing a few drains, but attention is being paid to the subject and the Commissioners hope to report progress during the current year.

19. The total expenditures under all heads during the year was Rs 6006.

20. I proceed to consider the arrangements for 1867/68. It will be seen that the balance of Cash to be brought forward to the current year account is Rs 2700, arrears of previous years taxes remaining to be collected is Rs 10,888 and the Government Grant remaining to be paid thereon after deducting 10,000 Rs, already paid is Rs 775, making in all Rs 16,664.

Rs 125/00
 9/12
 9/12
 5/12
 26/12

The Commissioners propose to reinforce for 1867/68 the taxes apportioned last year and have the honor to request the sanction of Government to this course. The estimated current collections and expenditure will be as noted and calculating the Government Grant at 33 1/3 per cent upon this amount i.e. at Rs 7717, the total available apportioned for the year will amount to Rs 48,154.

21. I subjoin a statement exhibiting at a glance the estimated apportioned and proposed expenditure.

Estimated Assets.	Rs.	Proposed Expenditure	Rs.
Balance of Cash at the end of last year	2700.	Police charges remaining to be paid on account of last year	3810.
Taxes of last year remaining to be collected	10,888.	Estimated Rs for the year 1867/68	4629.
Good Government remaining to be paid thereon	3076.	Establishment	1766.
Estimated current collections	23152.	Police charges & salaries of try dees	1159.
Good Government of 1867/68	7717.	Conservancy	1792.
Arrears for the current year	120.	Repayment of Government Loan	750.
Total	48,154.	Works	
		Canal including bridges over it & expenditure on account of last year sanction.	5900.
		Brack road	2000.
		Repairs & improvements of existing ponds	1200.
		Dust Cart, Sanitary & Conservancy	620.
		Reserve for contingencies	4168.
		Total	48,154.

The Police charges for the last year are on the estimate and those for the current year are the estimate submitted by the Police Superintendent. The Office and other establishments are much the same as last year. The sum of Rs 750 is repaid by Government for the Canal (Rs 5000).

23. The principal works specifically determined on by the Commissioners are those noted and their importance is unmistakable.

The Commissioners are considering the details of expenditure & its distribution on other works and there are many calling for attention.

Sanitary Conservancy is also being attended to and indeed the funds run considerably short of requirements.

24. They therefore the early sanction of Government to the Contributions noted.

On the principles advocated in para 2 of this letter a sum of Rs 5396. should be placed to the credit of the Commissioners.

(I have the honor to be,

Sir,

Your most obedient servant.

G. S. S. S. S.

Magistrate & President
of the Council
Municipal Commission

Continuation of

Bazar Canal
Bazar Road

Repairs

Old Canal Road

Little Bazar

Big Bazar

Water Bazar

numerous small
works are in progress

* Remaining to be
paid on the collections
on account of last
year after deducting
1000 Rs paid. Rs 3076.
to the estimated
current collections
of 1867/68. - 7717.

24

24

From
G. A. Ballard Esq.
Mayor & Pres. of the
Municipal Comm.
Cahoon.
The Hon. S. S. Ellis
Mg. Chief dep. to Gov.
Fort M. George

dated 10 July 1867
H. C. C. C. C.

Encab

No 11. No 1097

Submit report on the
working of the Municipal
Commission of Cahoon.
during 1866-67

9 No 1310

29 July 1867

Statement of Collections and Expenditure for 1866/67 for the Municipality of

Expenditure actually paid

1. Maintenance of Police
 2. Establishment & Contingencies
 3. Making and repair of roads
 4. Construction and repair of drains, Salaries \$8 40
 5. Cleaning of Drains, roads, Salaries \$5
 6. Other purposes not contemplated by section 26, but provided under sec. 29.
- Total expenditure
Balance remaining to the Credit of
the Municipality

Collections realized

Balance at the beginning of the year
The details given in the Collection Column
of the H. C. C. B Statement are then to
be entered here.

Total Collections and Balance

N. B. Further particulars under each head of charge
should be entered in detail under it or if too
numerous, should be detailed in an Appendix.
The Establishments can be divided into office,
Collections, and Sewerage.
It is one intended to show the expenditure
on works as distinct from sewerage works.
It must be
Lighting must fall under 6.
Any charges of the year remaining to be
disbursed should be specified in a footnote

1. True copy

Respectfully
President

Demand, Collection, and Balance Statement for 1866/67 for Municipality of

Slaves	Demand or assessed in cut	Collection during the year	Remission	Balance at the end of the year remaining to be realized	Remarks
1 Rates on Houses, Buildings and Lands					
2 Tax on trades and professions					
3 Tax on Carriages and Animals					
4 Fees for registration of Carts					
5 Tolls					
6 Road cess					
7 Miscellaneous					
8 Government Contribution					
					Total

A. B. Further details of the several taxes should be given at the foot of the statement as follows.
Under item 1 can be given the number of estates and the amount of assessment, classified into several grades as those paying a tax of one Rupee and below, paying 1 to 5 Rupees, from 5 to 10 Rupees, from 10 to 20, from 20 to 50, from 50 to 100, from 100 to 200, from 200 to 500, from 500 to 1000.
Under item 2 can be entered the number of persons taxed, and the amount of assessment under each class of the schedule.
Under item 3 the number of carriages and animals of different descriptions licensed and the tax on each.
Under item 4 the number of Carts registered.
Under item 5 the number of carriages and animals which pay for inward and outward at each toll gate.
Under item 7 the various items comprising it should be specified, as fairs, sale of lands, or other property of the Municipality &c. &c.
If the Municipality has any Government grant, if not paid, can be entered under demand, and brought forward under balance to be realized.
W. H. M. 21/1

Dr. Estimate of Income and Expenditure for 1867/68 for the Municipality of

Dr. Collections

Expenditure

The several items of expenditure estimated for the year as well as any remaining to be paid on account of the previous year should be detailed here under the several headings and in the manner shown for the statement of actuals accompanied by any appendices and foot note remarks necessary.
The expenditure sanctioned for any year should be considered to lapse at its end. So that when required for the completion of works already sanctioned and undertaken should be provided for in the estimate for the new year.
A reserve equal to 10 per cent of the annual income should be provided for

Balance at the end of last year brought forward
Arrears of taxes in last year remaining to be realized
Estimated Current Collections
These must be detailed under the several heads as in the statement of actuals

Total expected for the year

(True copy)
W. H. M. 21/1
President

(copy)

Circular to all Vice Presidents of Municipalities in Malabar

The President observes that the Municipal estimates for 1867/68 received from the several municipalities do not bring forward the balance and arrears collections remaining to be made on account of last year, nor provide for expenditure therefrom, and no statement of collections and expenditures for 1866/67 has been received, except from Cochin, which however does not show the demand or the amount assessed.

The President requests that revised estimates for 1867/68 and the statements of the actuals of 1866/67 may be sent in the accompanying forms as early as practicable for submission to Government.

The statement of actuals for 1866/67 should comprise Demand, Collection, & Balance Statement for the Municipalities and a Dr & Cr statement showing the collections realized and expenditures disbursed on opposite sides and the balance remaining at the credit of the Municipality at the end of the year; any expenditure incurred for the year but not actually paid, should not be charged as actual expenditure, but may be provisionally noted at the foot of the statement, to be carried forward to the next year's estimates.

The estimate for 1867/68 should show the estimated assets and expenditure for the year on opposite sides. The former should embrace the balances of cash remaining at the end of the previous year, the balance of taxes

remaining

27
remainings to be collected on account thereof
as shown in the Demand, Collection and Balance
Statement, as well as the estimated Collection
for the current year and the Government
Grant and the amount of road cess trans-
ferred to the municipality under recent
orders.

The expenditure should be so arranged
as to leave a reserve equal to 10 per cent
of the annual income to meet unexpected
falling off in the collections or increase of
expenditures.

The reports on the Municipal opera-
tions for 1866/67 have been received except
from Cochin. No particular instructions seem
to be required for the preparation of the
reports. It is requested that the actual
and estimates now called for may not be
delayed on account of the reports, which
can follow afterwards.

The statement of actual and
estimated expenditure for the Police received
from the Police Department should be sent
in original with the estimate.

Cashant } signed/ G. A. Ballard.
22nd June 1867 }

(True copy) President

G. A. Ballard
President.

Send the following letter from the President of the
Calicut Municipal Commission - dated 10th July 1867

August
order thereon, 5 July 1867. No 917.

With his letter above recorded the President
of the Calicut Municipality submits—
Statements showing the actual receipts
and disbursements during the past
year, and estimates of probable
receipts and expenditures for the year
ending on the 30th April 1868.

1. The statements must be returned for
revision, with a view to the errors being
pointed out being rectified, and better
submission of accounts showing the actual
receipts & expenditures for the present year,
separately from, and exclusive of,
outstanding balances remaining
uncollected from the past year.
2. In statements A and C the Government
Contribution has been calculated
at 33 1/3 per cent, while Section
25 of the Act distinctly provides that
Government shall contribute at the
rate of 25 per cent only on the
amount actually raised and
expended during the official
Municipal year. No reason is

June 5
This letter from the Mayor
and President of the Calicut
Municipal Commission dated 10th July
1867.

Copy of letter has
been placed before the President
of the Municipal Commission

Two 5th August 1867

In Feb. 1868

given for the adoption of the higher and unauthorized rate of percentage. In the revised statements the Government grant will be calculated, in accordance with the Act, on the sum actually raised and expended during the past year, and on the estimated amount which it is proposed to raise and expend during the current year.

4. The sum of Rs 3000 authorized for expenditure on works for the relief of the poor during 1886 has been taken into account as a source of Municipal income; this procedure is incorrect; the amount should have been separately accounted for.

5. Forms have lately been issued to the adopted full Residents of Municipal Commisaries in submit their accounts, and it is requested that there may be ^{closely} ~~as nearly~~ ^{possible} adhered to.

6. The following inaccuracies are noted in detailed statement A. The sum realized by a tax on 22 ponies at Rs 3 each would be Rs 66 not Rs 69 as entered in the

account: and ^{the tax on} 13 ponies at 1 Rs each does not give a total of Rs 13. In the estimated Police charges for 1887/8. the annual cost of 3 Head Constables at 22½ Rupees each, the mensum is given as Rs 792: it should be Rs 810; and the annual cost of 3 Deputy Constables at Rs 12 per mensum each is Rs 432, not Rs 450 as entered in the estimates.

7. The correct amount of estimated ^{the realized} ~~the estimated~~ surplus for 1886/87 would appear to be Rs 23,428. 6. 0. The Government contribution at the rate of 25 per cent on the intended expenditure is Rs 28,154. 4. 0 = 12,038. 8. 0: ~~and~~ the sum at the disposal of the Commisaries would then be
 Rs 23,428. 6. 0.
 Rs 12,038. 8. 0.
 Rs 35,467. 4. 0. Road Cess.
 Rs 45,806. 14. 0.

or Rs 45,806 less than the intended expenditure.

8. The suggestion made by Mr. Ballard with regard to the mode in which payment of the State contribution should be made, will be discussed.

16218

The Government of the Province
in Malabar
High Court of Police

be considered
~~the President of the Municipal~~
the President of the Municipal
Palitias are received.

9. The desirability of altering the Municipal
year so as to correspond with
the official year will be considered
when the contemplated revision of
the Act is undertaken: the pro-
posed change cannot be effected
without legislative enactment.

10. The same remark applies to Mr. Ballard's
proposal with regard to the payment
of Police, referred to in the 1st
paragraph of his letter: the
requirements of Section 35 of the
Act which provides that "it shall
be the duty of the President to
pay on or before the first day of
each month x x x one twelfth
part of the amount annually
fixed by Government for the main-
tenance of the Police, into the District
Treasury" do not appear to have
been attended to, the cost of the
Police, as stated in the 2nd para-
graph of the letter under review,
not having been recovered from
the Municipality.

11. The sum of Rs 3810 by the Police
charges for the past year should
be at once adjusted from x

* The sum of Rs 5000 which as
appears from para. 15 of Mr.
Ballard's letter has been realized
from the balance remaining
uncollected from the year
1866/7.

29 July
1867

J.B.

Public 1867. Department.

No. 947.

PROCEEDINGS OF GOVERNMENT.

Dated, 5th August 1867

7942 1310-1339-2116.

16218