

Number 14
22.4.53
Initials

M.R.O. 1-32,400-22-11-80

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	302	Press Mis.
	(67-68)	
Dated	9-3-	1871

Not to be folded or roughly handled

2/4/53

Proceedings of the Madras Government, Public Department,

9th March 1871.

No. 67. Read the following letter from the Acting President of the Municipal Commission, Malabar, to the Chief Secretary to Government, Fort Saint George, dated Calicut, 9th February 1871, No. 6:—

I have the honour, with reference to G. Os., Nos. 909, 1150, 1248, 1266, 1280, dated 22nd July 1870, 12th September 1870, and 8th, 10th, and 12th October 1870, respectively, to enclose, for the consideration of Government, letters from the Vice-Presidents of the Cannanore and Tellicherry Municipalities regarding the balances of State contributions due to the Municipalities for last year, and other points.

2. The objections raised to the course adopted by Government, of calculating the contributions on the current receipts only, are, on the part of the Cannanore Commissioners, that it has not been hitherto customary so to calculate them, and on the part of the Tellicherry Commissioners, that the course adopted is not in accordance with Section 27 of the Act. Whatever view may be taken of the legal point, I think it may be urged, with some force by the Commissioners, that it was a hardship that they did not receive previous notice of the intention of Government to adopt the course of contributing only on the current receipts. It was customary previously to contribute on the actual expenditure. Therefore, of course, the Commissioners received no contribution on the balances in hand at the end of 1868-69. It seems the actual balance, at the end of that year, in the Cannanore Municipality, amounted to the large sum of Rupees 4,773-1-5, and the Commissioners quite fairly, I think, claim that, that sum should be taken into consideration, for, though some of it may have been arrears of collection of years prior to 1868-69, still, probably, the greater portion of it was "current receipts" for 1868-69 on which no contribution had been paid to the Municipality; the course adopted in 1868-69 being to take the current expenditure, and in 1869-70 the current receipts, as the bases of calculation of Government contribution.

3. All the Municipalities in this district are affected more or less by the resolution adopted, so I enclose a statement shewing the balances of the contributions due to all of them should Government think fit to contribute, for 1869-70, on the actual expenditure, instead of on current receipts.

4. Referring to paragraph 3 of the Cannanore Commissioners' letter, they are clearly entitled, I think, to a contribution on Rupees 250 out of the Rupees 341-14-8 alluded to, as it was spent in cleansing a tank—a duty imposed on the Commissioners by Clause 2, Section 25, of the Act. I have included that amount in the statement alluded to in the last paragraph as one on which contribution is due.

5. The Tellicherry Commissioners have, in paragraph 4 of their letter, given the information required in paragraph 6 of the G. O.

6. With reference to the remarks in paragraph 5 of the Tellicherry Commissioners' letter, the Commissioners seem to have refrained from launching into expenditure until they saw their financial position soundly established, and I think Government will be glad to hear that the Commissioners this year have found themselves in a position to commence outlay on works of improvement. Regarding the levy of tolls, the Commissioners' proposals for levying them next year, under the amended Towns' Improvement Bill, have been forwarded to Government.

*Proceedings of the Madras Government, Public Department,
9th March 1871.*

2

From the Acting President of the Municipal Commission, Malabar, to the President of the Tellicherry Municipality, Calicut, dated Tellicherry, 1st December 1870, No. 27.

By desire of the Commissioners, I have the honour to address you regarding some points alluded to in G. O., No. 1248, dated 8th October last, reviewing the Commissioners' Report for 1869-70, in order to clear up certain doubts, and to set before Government the light in which they regard the action taken by them since the introduction of the Municipal Act into the town.

2. In paragraphs 2 and 3 of the Order reference is made to the balances outstanding on 30th April last, and to the manner of collecting the rates. The Commissioners observe that the out-standings were as follow :—

		RS.	A.	P.	RS.	A.	P.
Current...	{ House, &c., rate	2,036	9	6			
	{ Profession, &c., tax	699	0	0			
					2,735	9	6
Arrears...	{ House, &c., rate	476	8	2			
	{ Profession, &c., tax	181	0	0			
					657	8	2
Government contribution on expenditure undrawn					1,160	5	5
Total...		4,553	7	1			

The house, &c., rate and profession, &c., tax outstandings, therefore, amounted to Rupees 3,393-1-8, and not to Rupees 4,553-7-1 as is stated in paragraph 2 of the Order. The latter amount, it will be seen, included the undrawn portion of the Government contribution as estimated by the Commissioners.

It should be remembered that, in 1869-70, a survey and a re-assessment of house and land rates were made, and the bills could not on that account be sent out till a late period of the year. This explains why the current demand was not fully realized within the year; but it is a fact that, at the time when the report was submitted, only a very small sum of the current demand of last year remained uncollected.

Referring to paragraph 3, the Commissioners desire me to mention that the system of collecting house, &c., rates in two instalments was discontinued in the beginning of 1869-70.

The Commissioners are stating a fact when they mention that, at the outset, an influential Moplah of the town shut his doors in the face of the Municipal Adigari who came to seize his property under a distress warrant; the Adigari applied for permission to break open the doors, and thereupon the Act was searched in vain for any provision enabling the Commissioners to do this. The only course left open was to wait till the man chose to open his doors, or to pay the money. The knowledge that the Commissioners had not the same powers that an ordinary Tahsildar has under the Revenue Recovery Act soon spread through the town and produced a bad effect. Their warrants of distraint are not feared, and hence it has resulted that fully fifty per cent. of the house and profession taxes have been collected only after the issue of distress warrants. The people are now beginning to realize that the tax is inevitable, and, therefore, pay up more readily than they did, but the per-centage of warrants to bills is still much too high.

The delay that occurs between the issue of the bill and the issue of the notice of demand, and again until the warrant of distraint is issued, is very much against the prompt collection of the taxes. The warrant of distraint should accompany the notice of demand, and the attachment of property should be made at once if the notice of demand is not satisfied. This would only be putting the Commissioners' powers on a par with those of an ordinary Tahsildar.

The Commissioners are obliged to issue nearly 1900 bills for Rupees 6,027-6-0 the house and land assessment, and they feel sure that, unless they trebled their collection establishment, they could not, with their present powers, realize the tax in full within two months—the time which Government seems to think it ought to take.

*Proceedings of the Madras Government, Public Department,
9th March 1871.*

3

3. In paragraph 4, the Government observe that Rupees 77-8-3 of the grant of Imperial funds for the maintenance of the coast road was unexpended. A separate account of the expenditure on the coast road was kept, and it shows that there was a

total expenditure on it of Rupees	564	13	1
The imperial grant was	525	15	0

So that Rupees 38 14 1 was spent on that work over and above the grant from Imperial funds.

The Commissioners further desire to notice that they think the Government contribution should be calculated on the cost of the survey* which the Government have placed under "purposes, &c.," on which no contribution is due, as it was quite impossible to assess the land rates before a rough survey, which cost very little, was made. They also observe that they omitted the Rupees 525-15-0, received from the Public Works Department, in calculating the balance of contribution payable by Government, as it seems to be implied by the wording of the order that that was not done.

4. Regarding paragraph 6, in which the order states that "the State contribution is to be struck on the current receipts," the Commissioners desire to point out that they consider this resolution is not in accordance with the law as laid down in Section 27 of the Act. They submit that when in G. O., No. 164, dated 5th February 1869, the Government determined the amount of Rupees 13,476-6-5 as the sum to be raised and expended in the year 1869-70 in Tellicherry for the purposes specified in Section 25 of the Act; they bound themselves to contribute to the extent of twenty-five per cent. of that sum to the Municipal Fund. The Commissioners actually raised and spent Rupees 12,097-8-11 within the year for the purposes above mentioned, and they, therefore, consider that the Municipality is entitled to a Government contribution of Rupees 3,024-6-2 for the year, and not Rupees 2,067-3-0 as mentioned in paragraph 6 of the order. If the Commissioners had raised and spent more than the sum mentioned in G. O., No. 164, dated 5th February 1869, they could understand the reason of Government for declining to contribute on the surplus, however derived, but they submit that, as they did not exceed the limits fixed in the G. O., they are entitled to a full contribution on what they raised and spent. The point as to whether the money raised was due for the current or previous years has nothing to do with the question. It seems to the Commissioners that all that is necessary to entitle the town to a full contribution is that a sum within the limit previously fixed should be "raised and expended" within the year in the town for the purpose specified in Section 25 of the Act.

With regard to the last portion of paragraph 6, the details of miscellaneous receipts are as follow :—

	RS.	A.	P.
1. Recoveries from private person for burying dead bullocks, &c....	4	0	0
2. Cattle Trespass fines	79	15	9
3. Miscellaneous sales, dung, &c.	24	14	0
4. Re-credits	83	15	0
Total...	192	12	9

The fourth item is made up of a refund of three Annas overdrawn, and of Rupees 83-12-0 drawn from the Treasury but repaid. These items were, you will observe, excluded from the expenditure on which the State contribution was calculated.

5. Referring to the last paragraph of the G. O., it is observed that public latrines have still to be provided, and the conservancy has not improved, and regret is expressed that, judging from the annual report, "the administration of the Municipality requires considerable improvement." The Commissioners candidly admit that less has been done for the improvement of the town than they could have wished, but that this is only to a small extent their fault they are confident of demonstrating.

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9th March 1871.

Since the introduction of the Act the Commissioners have found themselves hampered for want of funds, and it is useless to disguise that the cause of this has been the large expenditure on account of the Police. In other Municipalities, where there is a revenue from tolls, the Government contributions have been about equal to the Police charges: it would probably have been the same here had the Government allowed the Commissioners to collect tolls, but the actual figures shew :—

	RS.	A.	P.
That the Police charges paid up to the end of 1869-70 were ...	14,407	10	3
And that the Government contributions during the same period were only...	5,073	5	8
Leaving a balance of...	9,334	4	7

which has been paid out of House and Profession taxes alone. A reference to the marginally-noted letters and papers will shew you that, from the very commencement of the Municipality, the Commissioners desired to levy tolls, that the proposition was opposed by Mr. Ballard and referred to Government, who passed no definite order on the point. The Commissioners then suggested they would be satisfied with a portion of the tolls collected on account of Government at the Eranjolli and Koduvalli bridges over the river which at both of these places forms the municipal boundary. This was not conceded, and the point was afterwards discussed but not decided till November 1868, when the Commissioners resolved to give up the point on account of the strongly expressed opinion of the Government of India on the general question.

On deciding not to agitate any longer for tolls the Commissioners set about a survey and re-assessment of the house and land rates which resulted last year (1869-70) in an increase of Rupees 1,743-1-2, of which, however, Rupees 1,564-8-0 was the assessments on lands then for the first time charged with municipal rates.

The subject of a reduction of the Police charges was at an early period taken under consideration by G. O., No. 1606, dated 20th December 1867*—

	RS.
The charges were reduced from...	5,356
to ...	4,420
Difference ...	936
Again by G. O., No. 144, dated 4th February 1870, they were further reduced from...	4,420
to ...	3,385
Difference ...	1,035

so that the charges have been altogether reduced nearly Rupees 2,000 a year since the introduction of the Act. The latter rate of payment, it should be remembered, came into force only on 1st February last.

The effect of reducing Police charges by nearly Rupees 2,000, and of increasing the house and land taxes by Rupees 1,700 odd, has been very sensibly felt, and this year for the first time the Commissioners have been able to commence works which will permanently benefit the town, but they cannot but contrast its present state with what it might have been had the levy of tolls been conceded to them in 1867-68. The concession would have led to the discussion of the question of the advisability of abolishing the present Government tolls at Eranjolli and Koduvalli at the town limits, and perhaps of the Mahé bridge which lies two miles from the limits on the only other main road to the

* The subject was under consideration ever since 21st March 1867.

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9th March 1871.

town. These tolls annually yield Rupees 8,000 to 11,000. The Commissioners adhere to the opinion that the town is better entitled to these tolls than the district at large, particularly now that the District Road Cess Act is in force. The chief traffic into the town is from Coorg, Mysore, and Wynaad; the carts cut up the municipal roads; the streets and lanes are littered with straw and dung; and a larger Police force than would otherwise be necessary is required as most of the goods brought are exported hence by sea. The usual argument against tolls that they are a mere transit duty applies less to this Municipality than to most others, for the traffic causes the town extra expense which the consumers of the goods passing through it may justly be asked to pay.

The only sum written off the accounts since the introduction of the Act was Rupees 1,651-3-0, which was due in small sums from poor people for the first half year (1866-67), and taking into consideration the exceptional cause for delaying the current collections of 1869-70, the Commissioners would submit that the outstanding balance at the end of that year was not an unsatisfactory one.

The Commissioners would finally submit, for the above reasons, that it was only to a small extent through neglect on their part that they have not had hitherto funds for spending on the improvements of the town.

6. The Commissioners calculate the Government contribution due for 1869-70 as follows :—

	RS.	A.	P.	RS.	A.	P.
Total expenditure...	...	...	...	12,889	0	7
Deduct { Refunds ...	114	5	5			
{ Advances recoverable ...	67	4	3			
{ Re-credits ...	83	15	0			
{ D. P. W. Works' receipt ...	525	15	0			
				791	7	8
				4) 12,097	8	11
Government contribution due ...				3,024	6	2
„ „ already received ...				1,864	1	6
Balance remaining to be paid...				1,160	4	8

No. 68. ORDER THEREON, 9th March 1871, No. 302.

The Government are glad to learn that the Municipal Commissioners of Tellicherry have discontinued the system of collecting the house-tax in two instalments; and that the outstanding arrears have nearly disappeared. Full details have not been given as to the miscellaneous receipts amounting to Rupees 309-0-7. Receipts amounting to Rupees 108-13-9 are detailed, and it is observed that the sources from which they accrued are not such as to convey a claim to Government contribution. The remainder of the miscellaneous receipts appear to be derived from municipal slaughter-house fees; but in the absence of complete information, the Government cannot pass orders for the disbursement of the balance of the State contribution.

2. With reference to the letter from the Vice-President of the Municipal Commission, Cannanore, the Government observe that, in the accounts furnished, the expenditure of Rupees 250 was stated to have been incurred for repairing a tank. The question is unimportant, as the inclusion of the outlay in that incurred for the purposes specified in Section 25 cannot affect the amount of the State contribution.

Proceedings of the Madras Government, Public Department,
9th March 1871.

3. Adverting to the Acting President's remarks on the mode of calculating the State contribution, copy of G. O., No. 1033, dated 16th August last, will be furnished to him.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commissions in Malabar, with two enclosures returned.
,, Accountant-General.

C27/2
4-3-71

The Government are
glad to learn that the Mu-
nicipal Commissioners of
Tellicherry have discontinued
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X 10

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The Secy to Govt of Bengal
and Bihar

11/11/11

6468.

Fl. 1842

No 27

Stirling 24th December 1890

3

13-12-90
W

St

The President

Stirling Municipality
Council

Sir

By desire of the Commissioners I have the honor to address you regarding some points alluded to in O. N^o 1248 dated 8th October last reviewing the Commission report for 1889-90 in order to clear up certain doubts and to set before Government the light in which they regard the action taken by them since the introduction of the Municipal Act into the Town

2. In paras 2 and 3 of the order reference is made to the balances outstanding on 30th April last and to the manner of collecting the rates. The Commissioners observe that the outstandings were as follows:-

Current	House Rate	2036-9-6
	Profession Fee tax	699 " "
		<u>2735-9-6</u>
Arrears	House Rate	1576-8-2
	Profession Fee tax	181 " "
		<u>1757-8-2</u>

~~Government Contribution~~ Total N^o 4553-7-1

The House Rate and Profession Fee tax outstandings therefore amounted to N^o 3373-1-8 and not to N^o 4553-7-1 as is stated in para 2 of the order:- the latter amount it will be seen included the undrawn portion of the Government Contribution as estimated by the Commissioners

It should be remembered that in 1869-70 a survey and a reapportionment of House and land rates were made and the bills could not on that account be sent out till a late period of the year. This explains why the current demand was not fully realised within the year but it is a fact that at the time when the report was submitted only a very small sum of the current demand of last year remained uncollected.

The Commissioners desire to mention that the system of collecting House rates in two instalments was discontinued in the beginning of 1869-70.

The Commissioners are stating a fact when they mention that at the outset an influential Moplah of the town shut his doors in the face of the Municipal Adigari who came to seize his property under a distress warrant. The Adigari applied for permission to break open the doors, and thereupon the Act was searched in vain for any provision enabling the Commissioners to do this. The only course left open was to wait till the man chose to open his doors and to pay the money. The knowledge that the Commissioners had not the same powers that an ordinary Sashildar has under the Revenue Recovery Act soon spread through the town and produced a bad effect. Their warrants of distraint

and the issue of the notice of Demand and again until the warrant of distraint is issued is very much against the prompt collection of the taxes. The Warrant of Distraint should accompany the notice of Demand, and the attachment of property should be made at once if the notice of Demand is not satisfied. This would only be putting the Commissioners' powers on a par with those of an ordinary Sashildar.

The Commissioners are obliged to issue nearly 1900 bills for Rs 6027-6 for the house and land assessment and they feel sure that unless they trebled their collection establishment they could not with their present powers realise the tax in full within two months the time which Government seems to think it ought to take.

3. In para 4 the Government observe that Rs 77-8-3 of the grant of Imperial funds for the maintenance of the Coast Road was unexpended. A separate account of the expenditure on the Coast Road is kept, and it shows that there was a total expenditure on it of

Rs 564-13-1

The imperial grant was Rs 525-15-4

So that Rs 38-14-1 was spent on that work over and above the grant from Imperial funds. The Commissioners further desire to note that they think the contribution should be carried on the "Public Works" which the Government have placed under "Public Works" on which no Contribution is due, as it was quite impossible to assess the land rates before a rough survey, which cost very little, was made. They also observe that they omitted the Rs 525-15-4 received from the Public Works Department in the balance of Contribution payable by Government.

order that that was not done

4 Regarding para 6 in which the order states that "the State Contribution is to be struck on the current receipts" the Commissioners desire to point out that they consider this resolution is not in accordance with the law as laid down in Section 24 of the Act. They submit that when in G. O. No. 14 dated 5 February 1869 the Government determined the amount of Rs. 13476-5-5 as the sum to be raised and expended in the year 1869-70 in Tellicherry for the purpose specified in Section 25 of the Act - they found themselves to contribute to the extent of 25 per cent of that sum to the Municipal Board. The Commissioners actually raised and spent Rs. 12097-5-11 within the year for the purposes above mentioned and they therefore consider that the Municipality is entitled to a Government Contribution of Rs. 3024-6-2 for the year and not Rs. 2064-8- as mentioned in para 6 of the order. If the Commissioners had raised and spent more than the sum mentioned in G. O. No. 14 dated 5th February 1869 they could understand the reason of Government for declining to contribute on the surplus however derived but they submit that as they did not exceed the limits fixed in the G. O. they are entitled to a full Contribution on what they raised and spent. The point, as to whether the money raised was due for the current or previous years has nothing to do with the question. It seems to the Commissioners that all that is necessary is to entitle the town to a contribution of Rs. 3024-6-2 for the year 1869-70. The contribution should be raised and expended within the year in the town for the purpose specified in Section 25 of the Act.

With regard to the last portion of para. 6 the details of Miscellaneous receipts are as follows:-

- 1 Recoveries from private person for burying dead bullheads Yes
 2 Battle trophies fairs Yes
 3 Miscellaneous sales drug Yes

No. 6.

Municipal Office
Calicut 9th February 1871

From,

W. Logan Esq.
Ag. President of the Municipal
Commission
Malabar

To
The Honorable R. S. Ellis. C. B.
Chief Secretary to Government
Fort St. George

Sir,

I have the honor, with reference
to G. O. Nos 909, 1150, 1243, 1266, 1280 dated 22nd July
1870, 12th September 1870, and 8th, 10th & 12th October
1870 respectively, to enclose for the Consideration
of Government letters from the Vice Pre-
sidents of the Cannanore & Tellicherry
Municipalities regarding the balances
of State Contributions due to the Mu-
nicipalities for last year, and other

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Cannanore Commissioners, that it has
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Calculate

letter the Commissioners seem to have refrained from launching into expenditure until they saw their financial position soundly established, and I think Government will be glad to hear that the Commissioners this year by the Commissioners in a hardship that they did not receive previous notice of the intention of Government to adopt the course of contributing only on the current receipts. It was customary previously to contribute on the actual expenditure. Therefore, of course, the Commissioners received no contribution on the balances in hand at the end of 1868-69. It seems the actual balance at the end of that year in the Cannanore Municipality amounted to the large sum of Rupees 4773-1-5 and the Commissioners quite fairly, I think, claim that that sum should be taken into consideration, for though some of it may have been received in collection of years prior to 1868-69, still probably the greater portion of it was "current receipts" for 1868-69 on which no contribution had been paid to the Municipality; the
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the resolution adopted, so I enclose a statement showing the balances of the contributions due to all of them should Government think fit to contribute for 1869-70 on the actual expenditure instead of on current receipts.

4. Referring to para 3 of the Cannanore Commissioners' letter they are clearly entitled I think to a contribution on Rupees 250 out of the Rupees 341-14-8 alluded to, as it was spent in cleansing a tank ~~proposed~~ imposed on the Commissioners by Clause 2, Sec. 25 of the Act. I have included that amount in the statement alluded to in the last para as one on which contribution is due.

5. The Tellicherry Commissioners have in para 4 of their letter given the information required in para 6 of the L. O.

6. With reference to the remarks in para 5 of the Tellicherry Commissioners' letter

year have found themselves in a position to commence outlay on works of improvement. Regarding the levy of tolls the Commissioner's proposals for levying them next year under the amended Towns Improvement Bill have been forwarded to Government.

I have the honor to be

Sir
Your most Obedt. Servant.

W. C. Cogan
As. President

W. C. Cogan

The 4th item is made up of a refund of 3 Annas overdrawn and of Rs 83-12-0 drawn from the Treasury but is paid. These items were you will observe excluded from the capitation which the State Contribution was calculated

5 Referring to the last para of the G.O. it is observed that public latrines have still to be provided and the Commissioner has not improved and regret is expressed that judging from the annual report "the administration of the Municipality requires considerable improvement." The Commissioners candidly admit that less has been done for the improvement of the Town than they could have wished. But that this is only to a small extent their fault they are confident of demonstrating.

Since the introduction of the Act the Commissioners have found themselves hampered for want of funds and it is useless to disguise that the cause of this has been the heavy ~~expenditure~~ ^{expenditure} on account of the Police. In other Municipalities where there is a revenue from tolls the Government Contributions have been at least equal to the Police charges. It would probably have been the same here had the Government allowed the Commissioners to collect tolls, but the actual figures show:

That the Police charges paid up to	Rs 14407	10	9
the end of 1869-70 were			
And that the Government contributions during the same period ^{only}	5073	5	8
Leaving a balance of Rs 9334			

which has been paid out of house and Profession taxes.

* This office letter No 138/306/67 Mr. Ballantyne's letter published in G.O. No 7748/3-7-67 will show you that from the very commencement of the Municipality the Commissioners desired to levy tolls. Mr. Ballantyne's letter to Govt No 64 dated 19 May 1868 ^{published in G.O. No 6760/2 June 1868} that the proposition was ~~opposed~~ ^{opposed} by Mr. Ballantyne referred to Government who passed no definite ~~in the~~ ^{on} the point. The Commissioners then suggested they would be satisfied with a portion of the tolls collected on the year.

across the river at the Enargi and St. Anselmo bridges over the river which at both of these places forms the municipal boundary. This was not conceded, and the point was afterwards discussed but not decided till Nov. 1868 when the Commissioners resolved to give up the point on account of the strongly expressed opinion of the Government of India on the general question of deciding not to agitate any longer for tolls the Commissioners set about a survey and reassessment of the ~~land~~ ^{land} and land rates which is collected ^{last year} (1869) and an increase of Rs. 17 1/2 3-12 of which however Rs. 15 1/2 8- was the assessments on lands then for the first time charged with Municipal rates.

The subject of a reduction of the Police charges was at an early period taken under consideration by C. P. D. dated 20th December 1867.

The charges were reduced from	Rs. 53 58
to	44 90
Difference - Rs.	7 68
By C. P. D. dated 20 th Dec 1867	
they were ~~then~~ reduced from	44 20
to	33 82
Difference - Rs.	10 38

So that the charges have been altogether reduced nearly Rs. 2000 a year since the introduction of the Act. The latter rate of payment should be remembered came into force only on 1st February last. The effect of reducing Police charges by nearly Rs. 2000 and of increasing the House and land taxes by Rs. 1700 has been very sensibly felt and this year for the first time the Commissioners have been able to commence works which will permanently benefit the Town, but they cannot but contrast its present state with what it might have been had the levy of tolls be conceded to them in 1867-68. The concession would have led to the discussion of the question of the advisability of also giving the present Government tolls at Enargi and

Note. The subject was ~~under~~ ^{under} consideration ever since 21st March 1868.

and Hoan at the Town docks and forwings of the White bridge which lies two miles from the limits of the Corporation main road to the Town. These tolls ~~amounted~~ ^{amounted} to Rs. 5000 to 11000. The Commissioners adhere to the opinion that the Town is better entitled to these tolls than the District at large particularly now that the District Road Act is in force. The chief traffic into the Town is from Coorg, Mysore and Wynoda. The carts cut up the Municipal roads, streets and lanes and littered with straw and dung; and a larger Police force than would otherwise be necessary is required as most of the goods brought are exported hence by sea. The usual argument against tolls that they are a transit duty applies less to this Municipality than to most others, for the traffic causes the Town ~~the~~ ^{an} extra expense which the Consumers of the goods passing through it may justly be asked to pay. The only source of the Accounts was the ~~income~~ ^{income} ~~from the tolls~~ ^{from the tolls} ~~which was~~ ^{which was} ~~due~~ ^{due} ~~at~~ ^{at} ~~the~~ ^{the} ~~end~~ ^{end} ~~of~~ ^{of} ~~the~~ ^{the} ~~year~~ ^{year} ~~1867-68~~ ¹⁸⁶⁷⁻⁶⁸ ~~and~~ ^{and} ~~the~~ ^{the} ~~balance~~ ^{balance} ~~at~~ ^{at} ~~the~~ ^{the} ~~end~~ ^{end} ~~of~~ ^{of} ~~that~~ ^{that} ~~year~~ ^{year} ~~was~~ ^{was} ~~not~~ ^{not} ~~an~~ ^{an} ~~un~~ ^{un} ~~pleasant~~ ^{pleasant} ~~one~~ ^{one}.

The Commissioners would finally submit for 1st above reasons that it was only to a small extent through neglect on their part that they have not had hitherto funds for spending on the improvements of the town.

6. The Commissioners calculate the Government contribution due for 1869-70 as follows:

Total Expenditure	12,887 - 7
Product {	
Refunds	114. 5-8
Provisionals	67- 4-3
Remittances	83 15-
Grants-in-aid	225- 11-

791-7-8
 Government Contribution due $\frac{4.12097-8-11}{Rs\ 3824-6-2}$
 " already received $\frac{Rs\ 1864-1-6}{Rs\ 1864-4-8}$ remaining
 to be paid

I have the honor to be
 Sir
 your most obt. servt
 Wm. Logan
 S. P.

Recd. 27 March 1871
 in Oct. 1871