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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev DEPARTMENT

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Dated	17-7-1873	196	.

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
7th July 1873.

Read the following papers :—

No. 29. From A. MACGREGOR, Esq., President of the Municipal Commissions in Malabar, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Calicut, 15th January 1873, No. 41.

I have the honour to forward estimates of sums proposed to be raised and expended, during the year 1873-74, in the Municipalities of Cannanore, Tellicherry, and Cochin. The estimates for Calicut and Palghaut will follow shortly.

2. It will be seen that the Commissioners of the Cannanore Municipality have based their Budget for the Cantonment of Cannanore, which includes "Karar limits," on the expectation of the municipal limits being extended to that part. I have already called upon the Vice-President to submit a separate estimate for the portion excluding the "Karar limits," and when received will be duly forwarded.

No. 30. From A. MACGREGOR, Esq., President of the Municipal Commission, Cannanore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Calicut, 1st March 1873, No. 51.

Adverting to paragraph 3 of my letter, dated 15th January 1873, I have the honour to forward estimates of sums proposed to be raised and expended, during the year 1873-74, in the Cannanore Municipality excluding "Karar limits."

ORDER THEREON, 7th July 1873, No. 938.

No. 31.

With his letters above recorded, the President of the Malabar District Municipalities submits the Budget Estimates of the Towns of Tellicherry, Cochin, and Cannanore for the year 1873-74.

2. *Tellicherry.*—The following abstract shows the estimates for the year 1873-74 compared with those for 1872-73 :—

RECEIPTS.	1872-73.	1873-74.
	RS.	RS.
Balance	2,380	1,000
Assignments by Government	100	100
House-tax	6,000	6,000
Tax on arts	3,500	4,000
Tax on vehicles	500	500
Registration of carts	100	100
Tolls	3,000	4,000
Fees	50	50
Fines	100	100
Endowments	1,520	1,800
Contribution from Local Funds	1,900	1,900
Miscellaneous	160	200
Total ...	19,310	19,750

CHARGES.	1872-73.	1873-74.
	RS.	RS.
Grant I.—		
New Works	4,480	1,500
Repairs	1,000	3,240
Establishment	2,910	3,000
Other items	200	200
Grant II.—		
Training Schools	130	200
Municipal Schools	1,200	1,250
Results' Grants	500	700
Contribution for Inspection.	260	260
Miscellaneous	...	100
Grant III.—		
Hospitals	2,300	2,600
Vaccination	160	314
Registration of births and deaths	340	340
Conservancy	3,100	3,406
Grant IV.—		
Choultries	120	120
Watering trees	110	500
Grant V.—		
Office	1,750	1,670
Miscellaneous	350	350
	18,910	19,750
Balance...	400	...
Total ...	19,310	19,750

3. The increase under the Profession-tax appears to be owing to a revised estimate, as the tax was levied at the maximum schedule rates in 1872-73. That under Tolls appears to be a consequence of the new arrangements referred to in paragraph 8, G. O., Financial Department, dated 12th November 1872, No. 1509.

4. The increase in the allotment of repairs appears to have been necessitated by the bad state of the roads reported in the papers embodied with G. O., dated 29th January 1873, No. 140. The other items are much the same as last year, and call for no remark.

5. The amount made good to the dispensary from municipal funds should have appeared in Statement I.-A as a deficit balance in column 12. As the travellers' bungalow and the chuttrum are not endowed institutions their entry in Statement I.-A is unnecessary.

6. *Cochin.*—The estimates for 1872-73 and 1873-74 are compared below:—

Receipts.	1872-73.	1873-74.
	Rs.	Rs.
Opening Balance	2,330	6,360
Assignments by Government	1,700	1,700
House-tax	4,200	4,200
Tax on arts, &c.	2,800	2,800
Tax on vehicles	220	200
Registration of carts	90	100
Fees	100	120
Fines	100	100
Endowments	1,850	2,160
Contribution from Local Funds	...	...
Miscellaneous	530	1,030
Total ...	13,920	18,770

Charges.	1872-73.	1873-74.
	Rs.	Rs.
Grant I.—		
New Works	1,000	1,600
Repairs	1,190	2,080
Grant II.—		
Results' Grants	1,000	...
Municipal Schools	...	2,920
Contribution for Inspection.	...	100
Grant III.—		
Hospitals	2,890	2,000
Vaccination	120	140
Registration of births, &c.	130	140
Conservancy	2,000	2,250
Grant IV.—		
Lighting	790	750
Watering streets, &c. ...	1,300	200
Other items	...	350
Grant V.—		
Office	1,490	1,490
Miscellaneous	200	200
	12,110	14,220
Balance	1,810	4,550
Total ...	13,920	18,770

7. Only the floating balance of the dispensary should be entered in Statements I. and II., the funded capital appearing only in column 2, Statement I.-A. The contribution of Rupees 500 from Port Funds on account of the dispensary should appear in Statement I. under 2, "Assignments and Allotments by Government." In Statement II. the allotment for Repairs, (*a*) Communications, has been entered at Rupees 1,700 instead of Rupees 1,780, apparently by a clerical mistake as the total is correct. The entry under Establishment in Statement II.-A is Rupees 180, but the column has been left blank in Statement II.

8. The proposals for the expenditure of the funds appear to be judicious, and he Government have no remarks to offer except to note the large amount of the estimated closing balance.

9. *Cannanore.*—The President has forwarded two sets of estimates, one excluding, the other including, what are known as the "Karar limits." Though the Government in G. O., dated 14th March 1873, No. 111, have intimated their resolution to extend the provisions of the Municipal Act to these limits, it would be premature to enter into financial details until final orders have been passed in the matter, and the present review order will consequently deal with the first set of estimates alone. The estimated receipts and expenditure for 1873-74, compared with those for 1872-73, are annexed :—

Receipts.	1872-73.	1873-74.
	Rs.	Rs.
Balance	2,941	4,300
Assignment by Government ...	...	...
House-tax	3,120	3,100
Tax on arts, &c.	500	450
Tax on vehicles	1,000	950
Registration of carts	200	200
Tolls	1,500	2,000
Fees	50	50
Fines	150	150
Endowments, &c.	...	...
Miscellaneous...	...	150
Total ...	9,461	11,350

Charges.	1872-73.	1873-74.
	Rs.	Rs.
Grant I.—		
New Works...	1,100	2,400
Repairs	500	1,109
Establishment	768	768
Tools and Plant	200	200
Grant II.—		
Training Schools	235	235
Salary Grants	...	...
Results' Grants	500	1,000
Inspection	400	150
Grant III.—		
Hospital	500	...
Vaccination	170	174
Registration of births, &c....	130	130
Conservancy	1,628	2,500
Grant IV.—		
Lighting	...	384
Choultries	...	170
Watering trees, &c.	100	150
Grant V.—		
Office	1,063	1,080
Miscellaneous...	876	900
	8,170	11,350
Balance	1,291	...
Total ...	9,461	11,350

10. With the exception of tolls the details of receipts are very much the same as those for 1872-73, and call for no remark. Explanation should be submitted regarding the anticipated increase of 33 per cent. under Tolls. The note showing the rates of taxes, &c., to be appended to Statement I.-A has been omitted. It should be forwarded with the report above called for.

11. The large opening balance (which it is presumed will be satisfactorily accounted for in the annual report now due) has permitted of a considerable increase in the provisions for New Works, Conservancy, and Results' Grants to Schools. The other entries in the budget are almost a repetition of the assignments for the preceding year, and appear unobjectionable ; but it is requested that, in future, the Budget Statements of this and of the other Municipalities may be accompanied by a letter explaining any variations from the estimates of previous

years in the case of annually-recurring items, and the necessity for any new expenditure which it may be proposed to incur, especially in the case of Public Works.

RECEIPTS.

	Rs.
Assignments by Government	100
House-tax	3,700
Tax on arts	2,450
Tolls	1,050
Registration of carts	125
Tolls	1,200
Fees	83
Fines	350
Endowments	120
	9,178
Miscellaneous	— 90
Total ...	9,088

EXPENDITURE.

	Rs.
Public Works	5,515
Education	850
Sanitation, &c.	1,873
Miscellaneous	318
Establishment, &c.	532
Total ...	9,088

12. The Government observe that the marginally-noted increase in income and expenditure is anticipated from the inclusion of the Karar limits. The estimated decrease in the miscellaneous receipts is probably an oversight.

13. The contributions for Normal Schools and Educational Inspectorate from the three Municipalities must be revised with reference to G. O., dated 24th May 1873, No. 727.

14. Subject to the above remarks the Budgets are passed, and the usual Notifications will be issued authorizing the levy of taxes for the year 1873-74. The Profession-tax must be dispensed with in framing the Budget for 1874-75, and the Government desire that this may be done, as far as possible, by a reduction in the expenditure, rather than by proposals for an increase in the rates of the other taxes.

NOTIFICATIONS.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Tellicherry, in the Malabar District, to levy, during the year beginning 1st April 1873 and ending 31st March 1874—

A rate on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

Tolls on carriages, carts, and animals entering the municipal limits.

Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.

Fees on the registration of carts.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Cochin, in the Malabar District, to levy, during the year beginning 1st April 1873 and ending 31st March 1874—

A rate on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.

Fees on the registration of carts.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Cannanore, in the Malabar District, to levy, during the year beginning 1st April 1873 and ending 31st March 1874—

A rate on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

Tolls on carriages, carts, and animals entering the municipal limits.

Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.

Fees on the registration of carts.

(By order of the Right Honourable the Governor in Council.)

H. Stanley
Ag. Under Secy
for Chief Secretary.

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

Exd. J. Wright.

Revd 1873 Sept
No 2114

Govt. of {1873} Madras.

FINANCIAL.

To

The PRESIDENT OF THE
MUNICIPAL COMMISSION,
Malabar,
&c., &c., &c.

Sir,

Dated July, 7th.

Recd. July 16 & 1873 Encl.

G. O., 7th July 1873, No. 933.

JULY.
Nos. 29—31.

Cannanore, Tellicherry and Cochin Municipalities.—The Budget Estimates of these Municipalities for 1873-74, reviewed.

RECORDED. 17/July/73