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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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82 Not to be folded or roughly handled

Read the following papers:—

No. 100. From A. MACGREGOR, Esq., President of the Municipal Commissions, Malabar, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Calicut, 2nd March 1874, No. 38.

I have the honour to forward estimate of sums proposed to be raised and expended in the Municipalities of Cannanore, Tellicherry, Palghaut, and Cochin during the year 1874-75.

2. The covering letters from the Vice-Presidents explaining the variations under each item of receipts and expenditure are also enclosed.

3. It will be seen from Statement I. "Receipts" that the income from profession-tax has been omitted in all the Municipalities as ordered by Government and no increase is proposed in the other rates of taxes.

4. *Cannanore*.—The proposed expenditure of this Municipality appears to be unobjectionable.

A sum of Rupees 3,538 has been provided to maintain the dispensary.

5. *Tellicherry*.—It will be seen from Statements I. and II. that the proposed expenditure exceeds the probable receipts of the year by Rupees 492 although reductions were made in some of the items of expenditure.

6. The Commissioners do not use the necessity for retaining the profession-tax, nor do they contemplate raising the present rate of house-tax.

They argue that the whole proceeds of tolls should go to their credit and, if this concession cannot be granted, they request Government to bear the deficit.

7. The question of tolls was settled on its own merits and with reference to the point of the proportion of road of which the upkeep devolved respectively on Municipal and Local Funds. The toll revenue, if devoted wholly to the Municipality, would have constituted more duty than the mere octroi on articles for consumption within the Municipality to which the order of the Supreme Government confine the levy of Municipal tolls. This being so, the proposal to modify that arrangement in favour of the Municipality merely because one large item of taxation has been removed from the Municipal rate-payers has no foundation either on justice or logic.

8. They speak of the present arrangement as *unlawful*; there seems to be some misapprehension here. The arrangement is that Local Fund tolls shall be levied at or near certain bridges which bridges are not in Municipal limits and have never been repaired from Municipal funds. There can be nothing illegal here. Next, the Municipality is not allowed to levy tolls. Here again the legal power of Government to determine what modes of taxation shall be in force is unquestionable. Third, the payment of a certain sum as contribution from Local to Municipal funds is sanctioned by Government, and I presume that the Commissioners do not deem it unlawful to receive it.

9. It will be seen that the Municipality is only able to provide Rupees 710 for educational purposes while the Inspector of Schools wants Rupees 2,000 for results grants alone. The latter sum is certainly very large for such a town as Tellicherry.

It is an undeniable fact that throughout the Municipalities in Malabar the result-grant system is being pushed on by the Educational Department in the face of the strong and scarcely concealed opposition of the Commissioners, and it seems very doubtful whether the advantages which the system undoubtedly possesses over established schools in rural districts are likewise to be found in towns where it is easier to mass children in large established schools which can be easily supervised by the Commissioners. It would only be right, however, if the result system is persevered within Municipalities, for Government to hold out some inducement to the Commissioners in the way of supplementing their allotments from Provincial Funds.

10. I beg to direct the special attention to the request of the Commissioners that Government will from the commencement of the year establish a girls' school in the building they have founded and furnished for the purpose.

11. *Palghaut*.—No provision has been made for New Works, and the Commissioners attribute this to want of funds.

12. The Commissioners again complain of the hardship of having to pay to the Local Fund Board a moiety of the income from tolls, and urge that the Municipality will labour under great difficulties in meeting its requirements if the payment is insisted on. To annul this arrangement as now proposed would be to revert to the objectionable state of affairs under which the Palghaut Municipality was for many years levying an enormous revenue by what were virtually transit dues on a large portion of the commerce of the Coimbatore and Malabar Districts.

The want of funds has nothing whatever to do with the considerations on which this adjustment was finally and once for all determined.

It is due to the repeal of taxation under the head of "Profession-tax," and, if funds are really required for New Works, it was perfectly competent for the Commissioners to have provided them by raising the house-tax, which now stands at six per cent.

13. As regard funds required for the construction of a hospital, I have already stated in the annual report for last year that the Local Fund Board is prepared to pay a quota.

14. *Cochin*.—In some of the items of expenditure there is a reduction, and no provision has been made under the head "New Works," which is entirely due to the abolition of the profession-tax. I have already noticed, in my annual report of this Municipality for 1872-73, the special circumstances under which the levy of the profession-tax should be permitted to this Municipality, and no final order has yet been passed on the subject.

15. The Commissioners promise to address Government shortly on the subject of levying tolls on the Culvetty Canal. This is a narrow channel running from the backwater through the town and is the boundary between the British and Cochin States, and the latter would doubtless claim half the proceeds. Considering that all the principal commercial establishments have premises adjoining the backwater, where, therefore, water-borne goods can be delivered without making use of the canal, it seems difficult to imagine by what arguments a proposal for levy of tolls in the canal can be justified, falling, as they would, exclusively in the smaller firms owning less eligible premises.

16. The house-tax at present stands only at four per cent., but the Commissioners consider that any enhancement of that tax would be felt most severely, far more so than the profession-tax which the Commissioners would retain.

From W. P. AUSTIN, Esq., Vice-President, to A. MACGREGOR, Esq., President of the Municipal Commission, Palghaut, dated Palghaut, 19th January 1874, No. 17.

The Commissioners have the honour to forward, herewith, the estimates of receipts and expenditure for 1874-75.

2. The income from tolls for the year 1873-74 amounted to Rupees 12,520; owing to unusual competition among the purchasers at the sale the Commissioners do not anticipate a similar increase for 1874-75, and they have, therefore, estimated the receipts as Rupees 11,000. This remark will apply equally to the amount expected to be derived from bandypettah, market-place, and slaughter-houses.

3. Rupees 1,200 was the allotment for payments of result grants for 1873-74: the actual amount disbursed for nine months and the probable for three amount to Rupees 873-8-0; the Commissioners have, therefore, adopted Rupees 900 as the probable expenditure for the coming year. More than this they consider their funds will not bear.

4. A sum of Rupees 3,863 only has been allotted for Public Works under "Repairs." The Commissioners have made no allotments for New Works. It is not to be supposed that new works are not desirable; want of funds alone deters the Commissioners from budgeting under that head.

5. The profession-tax, which yielded a sum of Rupees 2,700, has been omitted in the estimate under the orders of Government. If the assignment of half the income from tolls to the Local Fund Board is insisted on the Municipality will labour under a great difficulty in meeting its requirements.

6. The erection of a new hospital is urgently needed. A sum of Rupees 10,000 will be required for this purpose. Deducting contribution by the inhabitants of Rupees 1,131 a sum of 9,000 Rupees is still required.

7. The demand from the house-tax for 1873-74 has amounted to Rupees 3,938. Deducting Rupees 2,750 on account of educational charges there remains only Rupees 1,190 from the proceeds of house-tax available for other purposes.

From J. C. JOHNSTON, Esq., Vice-President, to A. MACGREGOR, Esq., President of the Municipal Commission, Cannanore, dated Cannanore, 27th January 1874, No. 697.

Agreeably to your letter, No. 122, dated 19th December 1873, I have the honour, herewith, to submit estimates (in duplicate) of sums proposed to be raised and expended in this Municipality during the year 1874-75 and state that under Receipts the amount of Rupees 8,730 shown as anticipated balance on the 1st April 1874 includes the expected recovery in arrears of the taxes for the current year in the Karar portion of the town and requires no further explanation.

2. *House-tax*.—The estimated amount for 1873-74 was based on mere conjecture, and it has been found desirable to reduce the amount for 1874-75 by Rupees 800.

3. *Tax on Vehicles*.—Decrease by Rupees 200 in the estimate for 1874-75 is due to the reason assigned in the above paragraph.

4. *Tolls*.—As the traffic appears to have fallen off considerably it is thought necessary that a reduction of Rupees 500 should be made under this head.

5. *Miscellaneous*.—Rupees 100 more estimated in consequence of the rent accruing from the temporary sheep slaughter-house built this year.

Other items of receipt do not call for remark.

6. *Grant I*.—It has been found necessary to decrease the amount allotted to New Works and increase that for Repairs as much expenditure will be entailed in the reconstruction of works, &c., neglected for many years. Increase in the establishment is necessary owing to the extended area.

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7. *Grant II., Education.*—Increase by Rupees 500 in the allotment for results grants is necessary to meet the demand in the new limits.

8. *Grant III., Hospital.*—The provision under this head for the current year is for six months. The allotment for 1874-75 will provide for the cost of dieting, pay of establishment, together with a limited supply of medicines, &c. The institution not having been opened an accurate estimate cannot be made.

9. *Registration.*—No provision appears under this head as it is contemplated that the duties of registration should devolve upon Divisional Menons.

10. *Conservancy.*—The Municipal area being extended it has been thought desirable that it should be formed into six divisions, each division being entrusted to the charge of a Menon supervised by a Commissioner, and for securing efficient conservancy of the same provision in the allotment is increased.

11. *Grant IV., Lighting.*—Road lamps having been already set up during the year the expenditure under this head will be restricted to meet charges for lighting and payment of massaljees.

12. *Choultries.*—The increase under this head is accounted for by the provision made for payment of chuttrum massaljee, that institution having been transferred to the Municipality during the course of the current year.

13. *Watering Streets and planting Avenues.*—It being intended that this service should be carried on by the Conservancy Department no entry has been made under this head.

From J. W. MAIDEN, Esq., Vice-President, to A. MACGREGOR, Esq., President of the Municipal Commission, Cochin, dated Cochin, 31st January 1874, No. 261.

I have the honour to acknowledge the receipt of your letter of the 24th inst. in relation to the receipts and disbursements of this Municipality for the year 1874-75.

2. In regard to receipts there is little or no variation comparing with those of 1873-74 except that the profession-tax has been entirely omitted. There is an increase in the estimated school fees in the present Budget, and we have also included therein the estimated Surplus Pound Fund.

3. Owing to the exclusion of the profession-tax from the credit side of the Budget the Municipality can only provide a sum of Rupees 700 for repairs of public works. No sum can be allotted for New Works and further repairs until the Commissioners can find some other source of revenue. They contemplate fixing a canal toll on boat traffic through the Culvetty Canal. This matter will form the subject of a separate communication at an early date. In almost all items of expenditure there is a reduction in the present Budget; in some there is an increase, as the salaries of schoolmasters, in whose case increase has been considered necessary by the Deputy Inspector of Schools. There is also an increase in the item "Sanitation and Medical Services" as we have to provide salaries for the Medical Subordinates, which was omitted in the last Budget.

4. The funded capital of the dispensary, which was shown in the Budget Estimate of last year as balance, is vested in the Bank of Madras.

From C. CANARAN AVERGAL, Vice-President, to A. MACGREGOR, Esq., President of the Municipal Commission, Tellicherry, dated Tellicherry, 9th February 1874, No. 19.

I have the honour, as desired by the Tellicherry Municipal Commissioners, to lay before you their Budget Estimates for the official year 1874-75.

2. You will observe that after making all possible reductions in the probable expenditure the total of it exceeds that of the proposed receipts.

3. Mr. Garthwaite, at a late meeting of the Commissioners, said that the amount required for results grants for the year would be something more than Rupees 2,000. This amount plus the sum that would be required for the diet of the patients in the dispensary under the new list submitted by the Surgeon-General, Indian Medical Service, which is now pending before Government,

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together with the increase that would occur over the amount provided in the Budget for the salary of the Hospital Assistant, should he be replaced by an Apothecary or Hospital Apprentice, will further swell the total expenditure.

4. The Commissioners, you are aware, have, at a cost of Rupees 202-15-7, erected a building for a girls' school on a site which they obtained with difficulty. They contemplated providing in this year's Budget for the necessary establishment, the benches, &c., having already been prepared; but no provision is made in the Budget, as they observe that by G. O., No. 42, dated 14th January 1874, the Government intends to take on itself the whole cost of female elementary education. A school of the kind is much required, and they hope that the Educational Department will from the 1st April next open the school which but for the recent order on the subject the Commissioners themselves would then have opened. Early orders are, therefore, requested on this subject. Their desire to establish two Municipal boys' schools they have relinquished with great reluctance on account of the shortness of the Fund.

5. It will be remembered that the Commissioners have for some years been contemplating to make some special conservancy arrangements in the village of Chally, which is inhabited by fishermen and low-caste people, and which occasionally produces epidemic diseases. Owing to the insufficiency of the Fund nothing has been provided in the Budget for the improvement of the locality.

6. The materials for the repair of the communications in this town being brought from places pointed out by the District Engineer under the

	Repairs.			Conservancy.			Order of Government, No. 140, dated 29th January 1873, and on account of the long monsoon, the roads are frequently damaged and the cost of repairs is increased. The actuals of the last two years and the budgeted amount for 1873-74 under
	RS.	A.	P.	RS.	A.	P.	
1871-72	4,676	0	0	2,476	0	0	Repairs and Conservancy are
1872-73	5,109	0	0	3,097	0	0	
1873-74 (estimated amounts)	6,440	0	0	3,406	0	0	

7. The Commissioners have in the current year laid out Rupees 1,031-12-0 for the repair of 3 furlongs and 120 yards of the *Imperial road*, which is 1 mile, 5 furlongs, and 144 yards in extent from the Tellicherry Salt Gollah to the Erenjolly Bridge at the northern limit of the Municipality. They intend to spend about Rupees 2,000 more for the repair of the remaining portion of it.

8. The Commissioners beg respectfully to submit that the discontinuance of the profession, &c., tax is, in their opinion, a very satisfactory arrangement to the condition of this town. The matter having already been disposed of by Government they refrain from recording their arguments in support of their notion. Considering the financial position of the Municipality it is, however, necessary that its income should be increased, and on mature consideration of the subject the Commissioners, in their humble opinion, find that it can only be done by either of the three following ways:—

First.—By raising the percentage of the house, &c., rate, under Section 41 of the Act, to its maximum, 7½ per cent.

Second.—By requesting the favour of Government to hand over to them the entire collection of the tolls on carriages, &c., entering Municipal limits at the maximum schedule rate.

Third.—By the Government bearing the deficiency.

9. With regard to the first the Commissioners respectfully submit that they are fully of opinion that the burden on the people on that score should not be made heavier than it is now, for the majority of the rate-payers feel even the present five per cent. an oppression, and that if the percentage is increased the clamour of the people will be raised and the tax will be looked at by them as a source of great sorrow and oppression.

10. The second and the third the Commissioners with due respect lay before Government for their benign consideration and orders. In the meantime the Commissioners desire me here to state that, in their humble opinion, their right to the collection of tolls on traffic entering *Municipal limits* is legal, and that the Local Fund Board should take away half of the collections as at present is only illegal. If the right of collecting the tolls is transferred to the Commissioners they submit that the people will not in any way be aggrieved and that the Local Fund Board will not sustain any unlawful loss.

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11. In conclusion, the Commissioners submit one more point for your consideration. The amount provided in the Budget for educational purposes is Rupees 760, to which if Rupees 2,000 and odd, proposed by Mr. Garthwaite for results grants, be added, the total expenditure under Education would be about Rupees 3,000. The total of the house, &c., rate paid to the Municipality being but Rupees 6,200 a question arises whether it is lawful to pay such a large amount from it for education alone.

Nos. 101—104.

No. 105.

ORDER THEREON, 13th June 1874, No. 993.

With his letter above recorded the President of the Malabar Municipalities submits the Budgets of the Cannanore, Tellicherry, Palghat, and Cochin Municipalities for the year 1874-75. The estimated receipts and expenditure of the Cannanore Municipality are shown in the subjoined abstract:—

RECEIPTS.			CHARGES.		
	1873-74.	1874-75.		1873-74.	1874-75.
	RS.	RS.		RS.	RS.
Balance	4,300	8,730	Grant I.—		
House-tax	12,800	12,000	New Works—		
Tax on Arts	450	...	Communications..	...	4,327
Tax on Vehicles	2,200	2,000	Buildings	...	3,530
Registration of Carts	375	350	Repairs—		
Tolls	3,500	3,000	Communications.		
			Miscellaneous }	12,427	1,500
			Other items }	...	1,092
Fines	1,005	500	Grant II.—		200
Endowments	120	200	Training Schools	235	225
Miscellaneous	150	250	Salary Grants	...	240
			Results do.	1,200	1,500
			Inspection	150	150
			Grant III.—		
			Hospitals and Dispensa-		
			ries	2,266	3,588
			Vaccination	254	290
			Registration of Births		
			and Deaths	220	...
			Conservancy	4,264	6,502
			Grant IV.—		
			Lighting	1,184	648
			Choultries	170	218
			Watering Streets, &c....	150	...
			Grant V.—		
			Supervision	2,030	2,048
			Miscellaneous	900	472
			Balance	...	...
Total	25,450	27,530	Total	25,450	27,530

2. The amount expected to be recovered in arrears of the taxes for the year 1873-74 should not have been included in the opening balance but shown as a portion of the revenue of the year in the column assigned for the purpose. As remarked by the President, the proposed expenditure seems unobjectionable, and the Budget is passed as submitted.

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TELLICHERRY.

RECEIPTS.			CHARGES.		
	1873-74.	1874-75.		1873-74.	1874-75.
	RS.	RS.		RS.	RS.
Balance	1,000	600	Grant I.—		
Assignment by Govern-			New Works—		
ment	100	100	Communications	500	500
House-tax	6,000	6,200	Buildings	1,000	1,600
Tax on Arts	4,000	...	Repairs—		
Tax on Vehicles	500	300	Communications	6,000	4,044
Registration of Carts	100	60	Miscellaneous	440	250
Tolls	4,000	2,700	Grant II.—		
Fees	50	50	Training Schools	200	200
Fines	100	50	Municipal do.	1,250	...
Endowments	1,800	1,400	Results Grants	700	...
Contribution from Local			Salary do.	...	360
Funds	1,900	2,260	Inspection	260	150
Miscellaneous	200	610	Miscellaneous	100	...
			Grant III.—		
			Hospitals and Dispensa-		
			ries	2,600	2,300
			Vaccination	314	320
			Registration of Births		
			and Deaths	340	340
			Grant IV.—		
			Choultries	120	100
			Watering Streets, &c....	500	100
			Grant V.—		
			Supervision	1,670	1,208
			Miscellaneous	350	150
			Balance	...	...
Total	19,750	14,330	Total	19,750	14,822

3. In submitting this Budget, which shows a proposed expenditure of Rupees 492 in excess of the receipts notwithstanding an insufficient allotment for education, the Commissioners express their satisfaction with the Order of Government directing the abolition of the profession-tax, but state at the same time that the Municipal income must be increased. This, they say, can only be done in three ways—

- (1.) By raising the house-tax.
- (2.) By revising the arrangement with regard to the income from tolls.
- (3.) By a grant-in-aid from Provincial Funds.

4. The first they mention only to deprecate, the second the Government have already* declined to agree to, and the

* G.O., dated 23rd February 1874, No. 298. third is quite inadmissible. The Budget must, therefore, be returned for revision, financial equilibrium being produced either by raising the house-tax or by retaining the profession-tax, as the Commissioners may prefer. Should the retention of the profession-tax be decided on, provision

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must be made for the exemption of the sixth, seventh, and eighth classes specified in Schedule B. The revised Budget must contain an adequate provision for results grants, though not necessarily the full sum suggested by the Inspectors of Schools, and for their guidance in the matter the Commissioners should look to G.O., dated 8th November 1873, No. 1626, paragraph 5, directing that some limit should be put on the number of schools allowed to place themselves under inspection. The Director of Public Instruction will report on the Commissioners' proposal for the establishment of a girls' school. The allotment for buildings should be reconsidered, and the President will report whether, in his opinion, the Municipality has any claim on account of the Imperial road referred to in paragraph 7 of the Vice-President's letter.

PALGHAT.

RECEIPTS.			CHARGES.		
	1873-74.	1874-75.		1873-74.	1874-75.
	RS.	RS.		RS.	RS.
Balance brought forward ...	3,000	2,400	Grant I.—		
Assignment by Government...	308	308			
Rate on Houses ...	3,880	3,940	New Works ...	1,500	
Tax on Professions ...	2,700		Repairs—		
Tolls ...	10,000	11,000			
Fees ...	21	10	Communications ...		3,863
Fines ...	50	50	Establishment ...	5,240	1,068
Fees in Schools ...		400	Tools and Plant ...		40
Endowments ...	120	201	Contributions to Local Funds		
Contributions from Local Funds	2,201	2,201	(viz., half of toll collec-		
Miscellaneous ...	1,670	1,707	tions) ...	5,000	5,500
Advances recoverable ...		50	Grant II.—		
			Training School ...	837	180
			Municipal Schools ...	1,221	926
			Results Grants ...	1,200	900
			Salary do. ...	50	300
			Inspection ...	287	444
			Miscellaneous ...		
			Grant III.—		
			Hospitals ...	2,180	2,353
			Vaccination ...	125	400
			Registration of Births and		
			Deaths ...	435	435
			Conservancy ...	2,620	2,635
			Grant IV.—		
			Lighting ...	728	730
			Other purposes ...	727	740
			Grant V.—		
			Establishment ...	1,800	1,809
Total ...	23,950	22,323	Total ...	23,950	22,323

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5. Notwithstanding the abolition of the profession-tax, the estimated receipts for 1874-75 stand at Rupees 22,323 against Rupees 23,950 for 1873-74. As, however, a moiety of the tolls must be paid to Local Funds under G. O., dated 4th October 1872, No. 1,329, the net income will be Rupees 16,823 in 1874-75 against Rupees 18,950 in 1873-74, the net decrease in the former being Rupees 2,127. The funds available render it impossible to make any provision for New Works, and the Commissioners state that the Municipality will labour under a great difficulty in meeting its requirements if the Order regarding the assignment of a moiety of the tolls to the Local Fund Board be insisted on. The Government observe, however, that in the Budget, as it at present stands, the gross income from tolls amounts to nearly double the revenue from direct taxation while the Municipal moiety forms 32·68 of the total Municipal income, and they must, therefore, decline to reconsider their former Orders on the subject. Should the Commissioners be willing to repeat the proposal made in the Budget for 1873-74 to introduce rates on lands and raise the rates on houses to 7½ per cent., the Government will not make any objection to sanctioning it under the present circumstances of the Municipality. A considerable increase to the income might perhaps be obtained by a mere revision of the valuation of house property.

6. It is observed that in the note to Statement I. the rate on houses is put down at six per cent. The entry in the Budget, however, is a mere repetition of the reported demand for 1873-74, and it does not appear that a higher rate than five per cent. has hitherto been sanctioned.—**COCHIN.**

RECEIPTS.			CHARGES.		
	1873-74.	1874-75.		1873-74.	1874-75.
	RS.	RS.		RS.	RS.
Balance ...	6,360	1,400	Grant I.—		
Assignment by Government...	1,700	2,180			
Rate on Houses ...	4,200	4,400	New Works—		
Tax on Arts ...	2,800		Communications ...	600	
Tax on Vehicles ...	200	150	Buildings ...	1,000	
Registration of Carts ...	100	100	Repairs—		
Fees ...	120	120	Communications ...	1,780	600
Fines ...	100	50	Miscellaneous ...	300	100
Endowments, &c. ...	2,160	1,660	Grant II.—		
Contribution from Local					
Funds ...			Results Grants ...		
Miscellaneous ...	1,030	1,670	Salary do. ...		
			Municipal Schools ...	2,920	3,180
			Miscellaneous ...	100	
			Grant III.—		
			Hospitals ...	2,000	2,800
			Vaccination ...	140	170
			Registration of Births and		
			Deaths ...	140	140
			Conservancy ...	2,250	2,000
			Grant IV.—		
			Lighting ...	750	750
			Other items ...	550	300
			Grant V.—		
			Supervision, &c. ...	1,690	1,690
			Balance ...	4,550	
Total ...	18,770	11,730	Total ...	18,770	11,730

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7. The total income for 1874-75 is shown at Rupees 11,730 against Rupees 18,770 in the Budget for 1873-74, being a decrease of Rupees 7,040, owing chiefly to a decrease of Rupees 4,960 in the opening balance and the loss of the profession-tax.

8. The marginally-noted decreased allotments appear in the Budget, and the Commissioners state that, until they can find some other source of revenue to replace the profession-tax, they are unable to make any allotment for New Works, while only Rupees 700 can be provided for Repairs. They intimate that they intend to submit in a separate communication proposals for the levy of tolls in the Culvetty Canal; but, rather than sanction an impost of this kind, the Government are willing to permit a partial retention of the profession-tax, the suitableness of which for the peculiar circumstances of Cochin was so strongly advocated by the Commissioners in their report on the operations of the Municipality for the year 1872-73. The Commissioners are, therefore, at liberty to levy the profession-tax during the year 1874-75, except in the case of persons falling within the sixth, seventh, and eighth classes of submitted.

Public Works	...	...	...	...	2,980	Commissioners state that, until they can
Conservancy	...	...	...	...	250	find some other source of revenue to
Sanitation, &c.	...	...	...	...	250	replace the profession-tax, they are
Balance	...	...	...	...	4,550	unable to make any allotment for New
					8,030	Works, while only Rupees 700 can be
Deduct increases—						provided for Repairs. They intimate
Education	...	...	...	...	160	that they intend to submit in a separate
Hospitals	...	...	...	...	800	communication proposals for the levy
Vaccination	...	...	...	...	30	of tolls in the Culvetty Canal; but, rather
					990	than sanction an impost of this kind, the
					7,040	Government are willing to permit a

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. A. S. Rodgers.

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no 2162
Revenue Dept
Bd. of 1874

FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Malabar,
&c., &c., &c.

Dated June, 13th.

Recd. *July 1st*

G. O., 13th June 1874, No. 993.

JUNE.
Nos. 100-105.

Malabar Municipalities.—The Budget Estimates of the Cannanore, Tellicherry, Palghat, and Cochin Municipalities for 1874-75, reviewed and passed.

no 30.
20th
31st