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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
23rd February 1874.*

No. 167. Read the following letter from A. MACGREGOR, Esq., President of the Municipal Commission, Tellicherry, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort Saint George, dated Calicut, 8th December 1873, No. 28:—

I have the honour to forward the annual report of the Tellicherry Municipality for the year 1872-73, together with the usual statements.

2. Funds were raised during the year from all sources prescribed by the Act.

3. The total amount collected during the year, including the opening balance on the 31st March 1872, was Rupees 19,426-11-10. It will be seen from the Demand, Collection and Balance Statement that a sum of Rupees 1,130-4-6, including arrears, remained to be realized at the close of the year, of which, Rupees 1,073-15-0 appears to have been collected since.

The expenditure under the several heads was as follows:—

4. *Grant I.*—Under this head Rupees 8,446-8-5 were expended; of which, Rupees 3,337 were for New Works, and Rupees 5,109-8-5 for Repairs.

The new works undertaken during the year were a chuttrum, a latrine, a school, and a new road.

5. *Grant II.*—Under this head Rupees 1,491-5-3 were expended for the following purposes:—

	RS.	A.	P.
1. Results Grants...	1,193	8	0
2. Inspecting Charges for 1871-72	141	7	3
3. Normal School Charges for 1871-72	127	10	0
Sundries	28	12	0

6. *Grant III.*—The Commissioners are in charge of the Civil Dispensary. The total receipts of this institution was Rupees 1,449-10-11, and the expenditure was Rupees 2,067, leaving a deficit balance of Rupees 617-5-1.

7. The Commissioners complain of the contribution received from Local Fund Boards for 1871-72 being small, and urge that Rupees 1,409-4-2 should have been paid by the Board instead of Rupees 472-1-3.

8. In the statement appended to G.O., No. 491, dated 17th April 1871, a sum of Rupees 1,300 was shown as the estimated charges of the institution on account of establishment and medicines, and Rupees 600 or six-thirteenths was charged to Municipal, and Rupees 700 or seven-thirteenths to Local Funds. In virtue of this order, the Accountant-General at the end of each year intimates to this office the actuals under the abovesaid charges, with instructions to recover the same from Local or Municipal as the case may be, and the recovery is effected in the proportion above shown.

9. The actuals of the above mentioned two charges in 1871-72 being Rupees 876-11-6, Rupees 472-1-3 were paid from Local Funds.

10. It seems but fair that a proportion of dieting charges should also be borne by the Local Fund to cover the cost incurred on account of patients from beyond the municipal limits.

11. The Commissioners subjoin a statement showing from the figures the declining popularity of the dispensary. This is much regretted seeing that the

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12. The experience in other parts of the district shows that, when the medical officer has his heart in his work, the only difficulty is to keep pace with the increasing demands for accommodation and medicine due to the numbers of applicants for treatment.

13. *Vaccination*.—Rupees 162-6-0 were spent on the salary of a vaccinator.

14. *Registration*.—Rupees 330 were spent for registration of births and deaths.

15. *Conservancy*.—Rupees 3,097-15-3 were spent for conservancy establishment.

16. *Grant IV*.—Rupees 114-14-0 were expended for watering streets and planting avenues.

17. *Grant V*.—Rupees 2,482 were spent including miscellaneous charges.

18. The Commissioners have gone at length into the question of Tolls, which has already been fully discussed and decided by Government in their Proceedings*

* Paragraph 9.

of the 24th May 1873, No. 727. Their complaint that a Local-Fund toll was removed from within the Municipality to a spot outside it without consulting them is scarcely a grievance. They argue that even when carts discharged their cargoes of coffee without crossing the bridge they went on over the bridge for return load. Some doubtless did, but many returned empty; in fact it is well known that during the season strings of empty carts are met returning for another load.

19. As regards the statement that the coffee is eventually sent over the bridge to be shipped there are two points to observe. It need not be so sent, there being a navigable tidal stream from these curing works communicating with the roadstead, by which a great deal of coffee has been at times shipped.

20. It is obvious, moreover, that the bulk of the cured crop is infinitely less than that of the article as carted down from the estates in parchment.

21. The Commissioners complain of the rate of 4 Annas 10 Pies, but it may be observed that this obtains throughout the district, is sanctioned by long usage, and has been specially admitted by Government.

From M. R. Ry. C. CANARAN, Vice-President of the Municipal Commission, Tellicherry, to A. MACGREGOR, Esq., President of the Municipal Commission, Tellicherry, dated Tellicherry, 13th October 1873, No. 10.

I have the honour to lay before you, for submission to Government, the annual report of the Tellicherry Municipality for the year 1872-73, with the enclosures.

2. The number of meetings held by the Commissioners during the year under report was thirty-six. There have been no changes amongst the Commissioners, but Nos. 1 and 2 noted have not attended any meeting since their appointment in June 1871, No. 3 is absent in

Sind since February last, and No. 4 is lately gone to England. I, therefore, again beg your favour to have persons nominated in their stead.

3. The revenue for the year under report (with last year's arrears) amounted to Rupees 19,809-6-6, being an average payment of Annas 15-6½ per head, the population of the town according to the last Census being 20,438.

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4. Of this amount Rupees 18,122-4-6 were collected before, and Rupees 1,073-15-0 after the close of the year, but previous to the date of this report. Rupees 16,081-14-4 of the year's receipts were, however, collected peaceably.

5. The number of persons assessed for land and house rate was 1739, and fifty-seven demand notices for arrears of Rupees 1,895-14-2 have been issued during the year, but there had been no occasion to issuing any warrant.

6. The number of persons assessed for profession, &c., tax was 1138, and eight of them refusing to pay their tax, viz., Rupees 61, were prosecuted before the Magistracy, and fines amounting to Rupees 76 were levied from them.

7. The number of prosecutions for nuisances under the bye-laws were six, and the amount of fine levied from them was Rupees 7-8-0.

8. Statement 2a will show Rupees 8 reckoned as cost in a suit against the Commissioners. It was a groundless one, and was dismissed by the Court accordingly.

9. Rupees 1,000 had been provided in the budget for the year under review as contribution from the Local Funds for repairing the trunk-roads; but the Commissioners regret that they received nothing with reference to them from the Local Funds.

10. The Commissioners consider that, as they have as usual repaired the portions of the two trunk-roads stretching within their Municipality, they are entitled for the allowance at 220 Rupees per mile made for them by Government from the Local Funds, and they, therefore, request that the same will be paid to them.

Receipts from the Department of Public Works.			
	Rs.	A.	P.
In 1869-70	523	15	0
" 1870-71	1,051	14	0
" 1871-72	720	12	0
Total	2,306	9	0

Average per year, Rupees 795-8-4.

11. Agreeably to G.O., No. 857, dated 5th July 1872, the Commissioners took possession of the travellers' bungalow from the 20th August 1872; they made its necessary repairs which cost them about 100 Rupees; and to prevent future expenses with reference to it they have rented it for one year for Rupees 265 for an hotel. Rupees 115-12-0 shown in Statement I. is the part collection of the rent.

12. The total expenditure during the year (inclusive for the new works noted, &c.,) was Rupees 18,157-7-8.

	Rs.
1. Chuttrum	700
2. One Latrine	1,000
3. " School	150
4. New road	1,000

13. A suitable site for a chuttrum not being procurable the Commissioners resolved to build it on a side of their spacious bandy-stand.

14. The Commissioners were precluded from undertaking the remaining works at a seasonable time owing to the great difficulty to obtain sites in Tellicherry. The most suitable sites at last having been obtained with the aid of certain great proprietors they were enabled to undertake them before their funds were exhausted; but before they could complete them they regret the monsoon commenced, and they have been able to finish Nos. 2 and 3 only a few days before the date of this report. The school it is expected will soon be thrown open. The chuttrum and the new road it is hoped will also be completed within a few weeks.

15. The effect to the town of the repair and conservancy arrangements during the year, the Commissioners venture to submit, was salutary. They have planted 140 jack and mango avenue trees, which they watered and nourished during the hot weather.

16. All the roads within the Municipality are in very good repair, with the exception of one which the Commissioners regret requires but some repair. They were precluded from undertaking it before the monsoon, partly because they had already exceeded the amount sanctioned under the head, and partly from consideration that it would be unsafe to do so at the close of the season, when the traffic over it of carts heavily laden with coffee, grains, &c., from Mysore, Coorg, and Wynad are so great. They have, however, lately undertaken it, and hope to be able to complete it before long.

17. That the facts did not justify the allegation respecting roads contained in the memorial forwarded to Government against the Vice-President and the Commissioners generally, they submit, will be borne out by their statements of expenditure on road repairs. The memorial in fact

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was a malicious production, and, to convince Government that it was so, they even suspended their action for inspection of these roads as they then were by the President or the Sanitary Commissioner, or any other officer whom Government might appoint.

18. The Commissioners regret that Government declined to call for an explanation upon their officer who the President brought to their notice was instrumental in getting up this memorial. This great forbearance of theirs they hope will not encourage him to similar acts.

19. A bathing tank of the Hindoos, situate at Nurangapuram, the water of which contained much organic matters and was unfit for use, the Commissioners have drained in the year under report, and they are glad to have to state that it is now much used by large sections of the Hindoo community. The expenses incurred for it was Rupees 81-12-0.

20. From the bed of the tank an old Hindoo idol and some other sundry articles have been got, and it is intended to restore the former to the Hindoos, and the latter (as their owners are unknown) to sell and credit the value to the Municipal Fund for the current year.

21. Statement 2 will show that the Commissioners have this year debited to Government Rupees 876-11-6, being the charges for an Hospital Assistant, a peon, and the medicine supplied for the Civil Dispensary for the year 1871-72.

22. The actual expense under this head was Rupees 1,942-7-11 as detailed in the margin. Under paragraph 5 of G. O., No. 471, dated 17th April, the share of the Local Fund Board should have been Rupees 1,409-4-2, or 37-51 part of the amount; but the sum received from them was only Rupees 472-1-3. The Board's reply to the Commissioners with reference to it they beg to append for the Government's consideration.

23. The Commissioners consider that the Board had no power even under stronger grounds to alter the rates prescribed by Government, and that it was out of place to take into account the donation and the amount received by them. They, therefore, request Government will be pleased to direct that the difference be paid to them.

24. The Commissioners submit for your consideration to move Government to bear at least the charges on account of the subordinates of the Civil Dispensary, as they form part of the charges for the protection of their subjects' life and person. Under the existing arrangement, however distressed by sickness and poverty a subject of theirs may be, the whole expense to look after him virtually falls upon the people.

25. The Commissioners regret that their statement of expenditure for the year is incomplete, as the charges for the medicine, &c., for the year are not known to them. To obviate the recurrence (if the request in the preceding paragraph be uncompliant), they request you will move Government to permit them to pay the subordinates monthly directly, and also for an order which will enable them to pay the charges for medicines the same year they are supplied.

26. In paragraphs 26 to 32 of their report for the past year the Commissioners adverted to their claims for the full tolls levied at Eranjoli and Koduvalli Bridges on traffic inward of carriages, carts, &c.; but no order having been passed on it by Government they with submission beg to recur to it.

27. Section 78 of the Municipal Act confers upon the Commissioners the right to levy tolls on carriages, &c., entering the Municipality. But the Local Fund or the Municipal Acts do confer upon that Board the right for such tolls or fractions of such collections. It is under this strong authority the Commissioners claim the full toll on traffic inward.

28. They relinquish to the Local Fund Board the toll on traffic outward as they are not entitled to it under the Act. As they have shown sufficient authority to justify their claims, they trust their request with reference to it will not be uncomplied with.

29. The tolls collected at the bridges in question for the year under report amounted to Rupees 10,000. The Commissioners were entitled for Rupees 5,000, or half of the collection; but the sum they received from the Local Funds was only Rupees 2,000, i.e., one-fourth of the collection.

	RS.	A.	P.
Charges for Medicine	324	11	6
Do. Hospital Assistant and Peon	552	0	0
Do. Menial Servants	286	0	0
Do. Patients' diet	494	2	6
Contingent	295	9	11
Total	1,942	7	11

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If the Government be pleased to admit the justice of their claims they request that they will also condescend to direct the payment to them of the difference, i.e., Rupees 3,000.

30. The chaukee, or the shed for the collection of tolls at Eranjoli, stood from a long time at a side at the terminus of the bridge within the Municipality. The payment of tolls here was not against the feelings of the people, in fact they regarded it as a necessary payment to cross the bridge, and they were familiar to it.

31. But the recent removal of the chaukee to a mile north on the trunk-road being a novelty to the people they talk of it, in fact of all other tolls on the roadsides, as schemes to squeeze out their money. This result the Commissioners regret.

32. They believed the removal of the chaukee would only be determined upon ascertaining their views, as it was situated within their Municipality, and as it was even their joint property.

33. They are sorry that unfortunately it was not so, but was removed upon the *ex parte* view of the Local Fund Board.

34. The object in view, the Commissioners understand, is to toll carts bringing coffee from Coorg and Wynaad to two of the curing-houses which it was thought escaped tolls.

35. To remove a chaukee solely to toll carts passing to two houses the Commissioners consider is impolitic.

36. The pecuniary benefit from the change in fact is also not great, for almost all of these carts, after unloading their coffee at these houses, crossed the bridge for Tellicherry, where they halted for three or four days for salt, manure, tins, copper utensils, &c., &c., with which they recrossed the bridge for Mysore, Coorg, Wynaad, &c. This in fact compelled each of them to pay tolls twice to the toll-keeper at Eranjoli.

37. As to the question whether these carts do not go back to Wynaad, &c., from these houses without coming to the town for goods, the Commissioners beg to state that though it is possible that some carts do so, sometimes if the demand for goods is great, they do so. But they beg to observe that to carry the same coffee to the Custom-house the houses engage other carts which on their way cross the bridge and, as a matter of course, pay the necessary tolls.

38. Under the present arrangement the numerous laden carts constantly travelling between the town and the two houses escape tolls. The loss therefrom is obviously greater than the gain it was expected to produce.

39. The rate of tolls on carts now levied at the two aforesaid gates is Annas 4 Pies 10, which it will be perceived is in excess of the maximum rate prescribed by the Local Fund and the Municipal Acts. The Commissioners adverted to it in paragraph 27 of their last year's report, and the Government have been pleased on the suggestion of the Board of Revenue, published with their Proceedings dated 24th May 1873, No. 727, Financial Department, to direct that the rate of tolls shall not exceed the maximum rate prescribed by the Local Fund Act. But, however, the rate now levied, as said above, being Annas 4 Pies 10, the Commissioners beg to submit it for your consideration with a request that it will be altered.

40. The Commissioners venture to request for sanction to strike off their register the items noted below, being rates on houses since pulled down, and tax on profession, &c., of persons since dead or gone abroad, as they could not be collected as verified by the Sub-Committee appointed to inquire into them:—

HOUSE, &c., RATES.						PROFESSION, &c., TAX.						Grand Total.
Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
...	...	...	0 13 6	0 13 6	202 0 0	354 0 0	556 0 0	556 13 6				

41. With reference to the suggestion of Government in paragraph 13 of their Proceedings, No. 54, dated 13th January 1872, the Commissioners beg to submit that they are averse to discontinuing the registration of carts. Their roads are they consider principally damaged by their

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constant rambling within the Municipality. As they have been a little more careful they beg to add that their income from this source for the year was double of what it had been for the previous year.

42. Section 78 of Act No. III. of 1871 exempts from tolls all registered carts; but tolls are now levied on registered and unregistered carts alike at Eranjoli and Koduvalli gates, and their owners being thus deprived of the benefit intended by the registration resort to schemes to evade it. But if the protection the law confers be secured to them the Commissioners trust their income from this source will be much increased.

43. But if the registration of carts be discontinued the carts that are now stationed beyond the municipal limits will be brought and kept within the town, and fleas and other nuisances will then be increased in the town.

44. The Commissioners regret to bring to your notice the growing unpopularity of the Civil Dispensary here. In the beginning it was in favour with the people; they were beginning to prefer the European medicines; but, however, there has since been a change in their opinion as evidenced by the subjoined statement:—

Year.	In-patients.	Out-patients.	Subscription and Donation.			
			RS.	A.	P.	
1865 ...	159	3,529	3,325	1	3	} Dr. Thompson.
1866 ...	140	3,763	1,649	8	2	
1867 ...	160	4,450	1,341	5	8	Dr. Bauloo Mudaliar.
1868 ...	80	2,570	1,151	8	4	Dr. D. F. Bateman.
1869 ...	159	3,127	*310	2	8	*(For three months only). Dr. Dickinson.
1869-70 ...	180	3,173	1,193	12	2	Dr. Trimnell.
1870-71 ...	194	2,500	1,075	14	8	Dr. Macallum.
1871-72 ...	161	2,293	776	13	4	} Dr. Hyde.
1872-73 ...	145	2,127	482	1	4	

45. As the Commissioners trust that you will be able to account for it, they beg you will be pleased to take such steps as you may deem necessary to render the institution more popular.

46. The number of persons vaccinated during the year was 845, of which 675 were successful. This result compared with those of the previous years the Commissioners consider is not unsatisfactory.

47. The registration of births and deaths it appears is also well conducted. The number of births registered for the year was 579 and deaths 424.

48. The town was free from all epidemics except the small-pox, which unfortunately prevailed to some extent, a few of the cases also terminating fatally. But generally speaking the Commissioners are glad to state that the health of the town for the year under report was good.

49. In conclusion, the Commissioners beg to express their regret for the delay in the submission of this report occasioned by the late receipt of their Auditor's report. Mr. Swyny who was their Auditor, they regret, died in the latter end of the year, and Mr. D'Cruz, who was since appointed to audit the accounts, having had to discharge his own duties as Acting Sheristadar of the District Court in addition to scrutinizing the numerous items scattered over the leaves of their several registers, was necessarily prevented from submitting his report earlier.

From W. LOGAN, Esq., Acting President of the Municipal Commission, Tellicherry, to M. R. Ry. C. CANAREN, Vice-President of the Municipal Commission, Tellicherry, dated Calicut, 2nd May 1873, No. 38.

With reference to your letter of the 27th March, No. 31, I have the honour to forward an extract from the statement appended to the Board's Proceedings, dated 27th April 1871, No. 1755, communicating the G.O., dated 17th April 1871, No. 491, from which it will be observed that out of Rupees 1,289, or in round figures Rupees 1,300, a sum of Rupees 600 was proposed to be met from the Municipal and Rupees 700 from Local Fund, or six-thirteenths and seven-thirteenths of the total charges to be borne respectively by Municipal and Local Funds.

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2. In the concluding paragraph of your letter you state that Rupees 1,065-15-5 were paid by the Commissioners on account of the dispensary for 1871-72. From the annual report of the Tellicherry Municipality for that year I find no item of expenditure had been met from *Municipal Funds* on account of the dispensary, and that Statement II.-A, "Endowment," which accompanied the report clearly shows that this amount was paid out of the Dispensary Funds.

3. Under the above circumstances the amount cannot be taken into account when adjusting the charges between Local and Municipal.

Remarks by the Commissioners.

TELICHERRY MUNICIPALITY.
*Sanitary Report for the Year ending 31st
March 1873.*

A fever case which since turned into small-pox and infected one or two in-patients and a few others in one or two houses in the immediate neighbourhood. But it was all over in a few days. The Commissioners do not consider this accounts for the falling off in the applicants, for there had been a similar falling off in the preceding year when there had been no small-pox, and there had been no falling off in former years when there had been similar fortuitous admissions of small-pox cases into the dispensary. The cause they assign it to they have shown in paragraph 44 of their report.

The site he suggested was in a thickly-populated part of the town where epidemics might spread fatally to many lives. The Commissioners selected the most appropriate site in a retired part beyond the municipal limits.

Dispensary.—The number of admissions into the dispensary during the past year was 145 against 152 in the preceding year, and the number treated as out-patients was 2127 against 2279 in 1871-72. There was thus a falling off in the former of seven and in the latter of 152; this is accounted for by the fact that, at the beginning of the year, a patient suffering from small-pox was admitted as an in-patient, and was the cause of the disease spreading to other patients in the building and to the inmates of some of the houses in the immediate neighbourhood. The people naturally have a dread of this disease, and the number of applicants for medical treatment perceptibly decreased from that time. These facts were brought by me to the notice of the Municipal Commissioners, and a shed was, at my suggestion, erected outside the town for the reception of all such cases. Since this shed has been in use three* cases of small-pox have been treated in it, and it has no doubt tended to prevent the disease from spreading.

With the exception of these few cases of small-pox there has been no epidemic disease of any kind, and the year was on the whole a healthy one. The monsoon set in early in June and continued till the end of September, during which time 117.66 inches of rain were registered, which is about the average.

The principal diseases which occasioned admissions into hospital were as usual ague, syphilis, rheumatism, dysentery, and diarrhoea, and those most prevalent among the out-patients were ague, rheumatism, syphilis, ulcer asc. lembicalis.

The dispensary building affords ample accommodation for the requirements of the town; it is well ventilated and in good repair; more cots, however, are needed, and the wood-

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Remarks by the Commissioners.

One cart was added exclusively for the use of the latrine since it was thrown open in July last. But the other carts maintained were four during the coffee-crop season and two during the rest of the year as in the previous years.

The Commissioners do not consider the condition of private compounds very dirty. Dr. Hyde's proposal to cleanse them has been rejected on substantial grounds by the majority of the Commissioners.

Surprising. He does not refer the Commissioners to any particular well. If the condition of the insides and of the surroundings of the native houses especially the Moplahs, and the prolonged rain the district is subject to are taken into consideration, there is no necessity for this remark. The number of wells in the town is above 1000, and it will be difficult to keep their surroundings dry and clean always. They do not remember having heard that the condition of their surroundings was ever considered as deleterious to the public health by the Sanitary Commissioners, the resident public officers, or any of Dr. Hyde's predecessors.

He is Dr. Dickinson's nominee, and has a

Year.	Number of births.	Number vaccinated.
1870-71 ...	637	563
1871-72 ...	567	593
1872-73 ...	579	845
Total ..	1,783	1,906
Average per year.	594	635

prejudice of the people who strictly adhere to caste rules and ideas of pollution be taken into consideration, the labour of the year cannot be pronounced unsatisfactory. It is preferable to persuade such people than to force them to yield to vaccination.

This report is the first intimation to the Commissioners of Dr. Johnston's examination.

The bye-law requires that children under two years shall be vaccinated, and it is difficult to determine that the children they met on the

work requires varnishing for its preservation. This has been brought by me to the notice of the Commissioners, but although sanctioned by them has not been done.

Conservancy.—In last year's report I drew attention to the inadequate provision made for this purpose. The establishment then consisted of but two carts. These have since been increased to five, and a latrine on the dry-earth system has been thrown open for public use, and two others are in course of erection in a part of the town in which they are much needed.

The compound of private dwellings are, however, still allowed to remain in a very dirty condition, the carts above alluded to being used exclusively for the roads, and cess-pools which are never emptied exist on all sides. These being in many instances situated in the vicinity of wells cannot but be deleterious to the public health. I have brought this to the notice of the Commissioners, but without effect.

Vaccination.—A vaccinator is employed by the Municipality exclusively for this purpose, but he is inefficient, and although nominally under my orders I really have very little control over him, my only recourse being to report him to the Commissioners, which I have repeatedly done. The number vaccinated by him during the year was 838, or 2.29 cases per day, which is far from satisfactory when it is taken into consideration that certainly not more than fifteen per cent. of the children in Tellicherry have undergone the operation. In February of the present year the Deputy Inspector-General of Hospitals, Dr. Johnston, and myself walked through the principal thoroughfare of the town, and examined every child we met, when the percentage of those bearing marks of vaccination was found to be less than the above.

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Remarks by the Commissioners.

"principal thoroughfare" are not visitors from out of the town. To calculate the percentage upon their number the Commissioners consider is rather hard. As Dr. Johnston did not address them on the subject they believe he had not regarded it much.

Markets.—The Municipal Commissioners have since last report resolved to erect proper slaughter-houses for the butchers and to provide them with a market.

The mode Dr. Hyde brings things to notice the Commissioners trust will convince Government that his object is more to find fault with them than to remedy any existing evils.

TELLICHERRY,
1st April 1873.

(Signed) H. HYDE, Assist. Surgeon,
Sanitary Officer.

From Mr. N. L. D'CRUZ, Auditor of the Municipal Accounts, Tellicherry, to M. R. Ry. C. CANARAN, Vice-President of the Municipal Commission, Tellicherry, dated Tellicherry, 1st September 1873.

I have the honour to submit, for your information and for that of the President and Commissioners, the result of my auditing the accounts of the Tellicherry Municipality for the year ending 31st March 1873.

2. Having been entrusted with the task for the first time, I have spared no time or labour to execute it in as satisfactory a manner as possible, but with all my endeavours to complete my labour at an early date, still I have been unable to submit my report ere this, as the delay, if there was any on my part, was unavoidable compared with the heavy work I had to go through.

3. In the first place I had to scrutinize minutely every item of assessment entered in the two Registers, viz., of rate on houses, buildings and lands, and of tax on arts, trades and professions, tallying them with the amount of the bills issued, comprising no less than 2892 items; then I had to examine whether the collections made, as certified by the tax-collector on the back of each bill agreed with the corresponding entries made in the Journal (or Daily Collection Book), and finally whether those collections had been duly remitted to the treasury under the proper head of account. After a careful examination of the books and accounts kept in the office, I found, with the exception of a few errors which had inadvertently crept in and were duly rectified by me, all the entries to be correct.

4. The gross total of the receipt during the year under different sources inclusive of the recovery of the outstandings of, and balance from last year, amounts to Rupees 19,426-11-10, or Rupees 7,143-1-7 in excess of last year, as exhibited below:—

	RS.	A.	P.
Rate on Houses, Buildings, and Lands (Current)	5,507	11	0
Do. do. (Arrears)	889	14	0
Tax on Arts, Trades, and Professions (Current)	3,647	8	0
Do. do. (Arrears)	3,437	8	0
Tolls	2,183	10	3
Dispensary	1,422	0	0
License for Carriages and Animals	279	4	0
Registration of Carts	51	0	0
Conservancy License	35	0	0
Noxious Trades	40	0	0
Fines and other miscellaneous receipts	628	13	3
Balance from last year	1,304	7	4
Total	19,426	11	10

*Proceedings of the Madras Government, Financial Department,
23rd February 1874.*

Disbursements during the Year.

	RS.	A.	P.
New Works (inclusive of compensation)	3,337	0	0
Repairs (with establishment)	5,109	8	5
Education	1,491	5	3
Dispensary	1,984	11	6
Vaccination	162	6	0
Registration of Births and Deaths	330	0	0
Conservancy	3,097	15	3
Office and Collection Establishments	1,876	15	1
Miscellaneous	767	10	2

Total expenditure ... 18,157 7 8
By Balance in Taluq Treasury on the 31st March 1873 ... 1,269 4 2

Total ... 19,426 11 10

5. At the end of the year there was an outstanding of Rupees 631-13-0 on account of rate on houses, &c., and of Rupees 656-8-0 in respect of tax on arts, &c., and which, I believe, has almost been recovered since.

6. The books, accounts, &c., I am glad to say, are regularly kept.

No. 168. ORDER THEREON, 23rd February 1874, No. 298.

With his letter above recorded, the President of the Tellicherry Municipality submits the annual report for 1872-73. The annexed abstract shows the estimates

RECEIPTS.					
	Estimates.	Actuals.		Estimates.	Actuals.
	RS.	RS.		RS.	RS.
Balance	2,380	1,304	Grant I.—		
Assignment by Government	100	108	New Works	4,480	3,337
House-tax	6,000	6,398	Repairs	1,000	4,327
Tax on Arts, &c.	3,500	7,085	Establishment	2,910	782
Tax on Vehicles, &c.	500	279	Tools and Plant	200	...
Registration of Carts	100	51	Grant II.—		
Tolls	3,000	2,183	Training Schools	130	128
Fees	50	75	Municipal Schools	1,200	29
Fines	100	84	Results Grants	500	1,194
Endowments	1,520	1,066	Inspectorate	260	141
Contribution from Local			Grant III.—		
Funds	1,900	472	Dispensary	2,300	1,985
Miscellaneous	160	322	Vaccination	160	162
			Registration of Births and		
			Deaths	340	330
			Conservancy	3,100	3,098
			Grant IV.—		
			Avenues	230	115
			Grant V.—		
			Office	1,750	1,877
			Miscellaneous	350	605
			Refunds	...	48
			Balance	400	1,269
Total ...	19,310	19,427	Total ...	19,310	19,427

*Proceedings of the Madras Government, Financial Department,
23rd February 1874.*

2. The great increase in the collections under "Tax on Arts, &c.," over the estimate is not alluded to in the report, but from Statement I., it appears that Rupees 3,437 were arrears of previous years. The outstanding balance under that head amounts to only Rupees 398 at the close of the year. The sanction asked for in paragraph 40 of the Vice-President's report is unnecessary. The income from Tolls fell short of the estimate by Rupees 817, but the Government do not quite understand the statement in paragraph 29 of the Vice-President's report; either the full share of the tolls due to the Municipality was not paid within the year, or the report is incorrect in putting down the total collections as Rupees 10,000. With reference to paragraphs 26 and 28, the Government must decline to reopen the question of the division of tolls so recently decided. The Commissioners in their argument have apparently overlooked the fact that the Municipal Act confers no authority to levy taxes except with the sanction of Government. The large falling off in the contribution from Local Funds is owing to the Municipality having budgeted for a grant for repairs of through roads. This amount, however, the Local Fund Board do not seem willing to pay, and the Government must approve their decision. The share of tolls was intended to cover all claims on account of communications.

3. The greatly increased expenditure on repairs is not explained in the report, but it appears to have been necessitated by the excessive damage caused to the roads by the unusually heavy rainfall.

4. The Government observe that the expenditure on Results grants included Rupees 644 for the year 1871-72, and that the payment for Inspection was for 1871-72 only. In the same way under "Hospitals," Rupees 877 were paid to Government in adjustment of charges for 1871-72 and nothing on account of 1872-73. The President will endeavour to have these contributions adjusted more regularly in future. In the case of hospitals, the delay indicates a want of system on the part of the Deputy Collector. With reference to paragraph 22 of the Vice-President's report, the Government would point out for the second time that it is only intended that Local Fund Boards should share with the Municipality such expenditure as may be incurred on the dispensary in excess of the independent income of the institution. As it is, Rupees 617 only or Rupees 143 in excess of the Local Fund contribution have been paid from Municipal Funds, and if the interest on the funded capital had been brought to account within the year, as it ought to have been, the municipal contribution would doubtless have been considerably less than that paid from Local Funds. The attention of the Surgeon-General, Indian Medical Department, is drawn to the extremely unsatisfactory state of the dispensary at Tellicherry, the attendance at which is steadily declining. The President will also inquire into the matter with the view of ascertaining how far the Commissioners are responsible for the present state of things. With reference to the Commissioners' remarks on the sanitary report, the Government observe that the difficulties in the way of the proper conservancy of the town have been admitted in G.O., dated 29th January 1873, No. 140, but much can still be done, and they trust that all possible care and attention will be given by the Commissioners to this subject.

*Proceedings of the Madras Government, Financial Department,
23rd February 1874.*

5. It is observed that the President has submitted no proposals for the appointment of new Commissioners, as requested in the second paragraph of the Vice-President's report.

(True Extract.)

[Signature]
Acting Chief Secretary.

To the President of the Municipal Commission, Tellicherry.

- „ Board of Revenue.
- „ Revenue Department. ✓
- „ Public Works Department.
- „ ~~Inspector-General of Police.~~
- „ Surgeon-General, Indian Medical Department.
- „ Sanitary Commissioner for Madras.
- „ Accountant-General.
- „ President of the Local Fund Boards, Malabar.

Exd. J. Wright.

100

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Examine & Report
Bdlt. of 1874 *Examine.*

FINANCIAL.

7.

See 666.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,

Tellicherry,

&c.,

&c.,

&c.

Dated February, 23rd.

Recd.

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Encl.

G.O., 23rd February 1874, No. 293.

FEBRUARY.

Nos. 167-168.

Tellicherry Municipality.—The annual report
of this Municipality for the year 1872-73,
reviewed.

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Sealed
12th March 1874