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MADRAS RECORD OFFICE**GOVERNMENT OF MADRAS***Revenue* DEPARTMENTG.O. No.
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Municipal—Reports.

No. 214. Read the following letter from A. MACGREGOR, Esq., President of the Municipal Commission, Tellicherry, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Calicut, 12th December 1874, No. 19 :—

I have the honor to forward the accompanying report and statements, received from the Vice-President of the Tellicherry Municipality, on the working of the Towns Improvement Act in Tellicherry during the year 1873-74.

2. The total amount collected during the year from all sources was Rupees 17,796-5-5, or Rupees 18,065-9-7 including the opening balance. The expenditure was Rupees 15,050-1-11, leaving an unexpended balance of Rupees 3,015-7-8 at the close of the year.

3. It will be seen from the Demand, Collection and Balance Statement, that, with the exception of Rupees 127-7-6, the whole demand for the year has been realized. The outstanding balance has also been nearly cleared off since the close of the year.

4. *Grant I.*—Under this head Rupees 5,991-11-0 were spent, of which Rupees 1,695-1-7 for New Works, and Rupees 4,304-9-5 for Repairs. The new works undertaken during the year were the construction of a latrine, bridging certain sluices, and completing the chuttrum and the school commenced last year. The principal roads were also maintained in good repair.

5. *Grant II.*—Under Education Rupees 1,815-14-10 were spent for the following purposes :—

	RS.	A.	P.
Normal School	117	11	9
Salary Grants to Moplah Schools	207	8	0
Result Grants	1,290	12	0
Inspection Charges	191	15	1
Contingencies	8	0	0

6. *Grant III.*—Under this head Rupees 5,240-0-2 were spent.

The Commissioners are in charge of the Civil Dispensary. Its total receipts amounted to Rupees 1,608-8-5, and its charges to Rupees 2,058-1-10, leaving a deficit balance of Rupees 449-9-5 to be met from Municipal Funds. In addition to the above, the Commissioners have incurred an expenditure of Rupees 219-10-8 in treating small-pox patients.

7. *Vaccination.*—Rupees 273 were spent under this head; 938 cases were successfully vaccinated during the year under review.

8. *Registration.*—Rupees 324 were spent on the pay of Registrar of Births and Deaths. The results are given in the statement enclosed.

9. *Conservancy.*—Rupees 2,365-3-8 were expended under this head. The town was kept clean.

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10. *Grant IV.*—Under this head only a sum of Rupees 24-4-0 were spent in planting avenues.

11. *Grant V.*—Under this head Rupees 1,968-3-11 were spent, including Miscellaneous charges.

12. The Commissioners bring forward again a proposal, started in the time the Budget was submitted, for abolishing all payment below a rupee. It is alleged that out of 1,740 ratepayers 1,300 are for the most part widows, or persons suffering from natural infirmities. This is such an extraordinary statement as to be to my mind incredible: before accepting it I would await the further tabulation of the Census returns. Further, it is proposed to exempt from House-tax, in excess of 100 Rupees, eight individuals. I can see nothing to justify such an extraordinary proceeding. Owing to the very limited building sites, and growing commercial prosperity of Tellicherry, house and land property within the Municipality have recently increased enormously in value, and the owners are in the position of monopolists, who can have no difficulty in obtaining from their tenants the house-tax imposed on so much of their property as is in the occupation of tenants.

13. It is true that for mere income or profession-tax in Municipalities a limit was fixed; but the case of houses and lands is different, as municipal expenditure must vary in direct ratio with the extent of such property.

14. They also propose to modify the assessments so as to exclude fractions and generally simplify the bills. I do not think that this principle could be formally admitted; and it is difficult to see where it is to end. I fail to see that the chances of fraud would be diminished.

15. The Commissioners propose that Government should, in addition to one-fourth of the salary of the medical subordinate, contribute one-fourth of the salary of the menials, and one-fourth of the medicines. This has not been proposed in any other Municipality. In regard to medicines, I presume that such as are required for public servants will be paid for, and that the payment of one-fourth of the salary of the Hospital Assistant does not include gratuitous medicine supply.

Public servants are seldom in-patients, and therefore no tax on the medical establishment. Considering that the services of the Civil Surgeon are given gratuitously, I am not disposed to advocate the proposal.

16. The application for Government pecuniary assistance, in rebuilding the fishing village and procuring public grazing grounds for cattle, does not appear to me admissible with reference to the present relation of Government to Municipalities.

17. I regret much that the report has been so long delayed, and contains so much matter not pertaining to an annual report; but I have thought it necessary to notice the various points brought forward by the Commissioners.

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, 30th November 1874, No. 21.

I have the honor to forward the annual report of the Tellicherry Municipality for the year 1873-74 together with the usual statements.

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2. The number of Commissioners who sat on the Board since the last report was nine, the changes being only amongst the ex-officio members. The Commissioner Bavachi has left for Arabia since February last.

3. The number of meetings held during the year was thirty-three.

4. A synopsis of the fund for the year in question is given below:—

	Assessment for the Year.	Collected within the Year.	Collected after the Year.	Remitted or struck off.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
The opening balance in the Treasury on the 31st March...	1,269 4 2	1,269 4 2	...	...	...
Arrears due from ratepayers on account of previous years ...	1,130 4 6	1,015 15 0	5 0 6	49 5 0	...
The assessed rates for the year...	6,386 15 0	6,161 3 0	99 9 6	117 12 6	8 6 0
The assessed tax for profession, &c., for the year ...	3,990 0 0	3,545 8 0	14 8 0	430 0 0	...
Tolls ...	2,918 15 0	2,918 15 0	...	...	...
Rates on Vehicles, &c. ...	623 0 0	623 0 0	...	...	...
Dispensary Fund ...	1,608 8 5	1,608 8 5	...	...	...
Magisterial Fines, Pound Fund, &c. ...	863 4 0	863 4 0	...	...	...
Total ...	18,790 3 1	18,065 9 7	119 2 0	597 1 6	8 6 0

5. Rupee 0-13-8½ is the average payment per head of the population, viz., 20,438, the total demand for the year being Rupees 17,520-14-11.

6. Rupees 8,538-7-0 have been collected peaceably from the house, &c., rate and profession, &c., taxpayers, the total amount realized from them being Rupees 9,706-11-0 as shown above.

7. Forty-three demand notices had to be issued to delinquent ratepayers, but the property of none had to be attached. The number of taxpayers who paid through the intervention of the Magistracy was only twelve.

8. The fines levied by the Magistrate from offenders against the bye-laws were Rupees 28.

9. From the tax assessed for profession, &c., tax on 1,128 individuals, a remission of Rupees 265-8-0 to 225 men was found called for, and Rupees 164-8-0 have been struck off the register owing to deaths, emigration, &c., of the assessed persons, fifty-five in number.

10. The following is a synopsis of the expenditure:—

	RS. A. P.
1. New Works ...	1,695 1 7
2. Repairs ...	5,304 9 5
3. Conservancy...	2,365 3 8
4. Civil Dispensary ...	2,277 12 6
5. Education ...	1,815 14 10
Total ...	13,458 10 0

11. Under New Works Rupees 500 was the preliminary expenditure for a latrine at Chali, the fishmongers' quarters, and Rupees 272-0-6 for bridging certain sluices, and Rupees 923-1-1 to complete the chuttrum and the school building adverted to in their last year's report.

12. The expenditure under Repairs and Conservancy was Rupees 5,999-11-0, the estimated charges for the same being Rupees 7,940. The difference is accounted for by the want of funds. From the statements it will appear that the balance in hand was only Rupees 3,015-7-8, even that being received only at the close of the year.

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	RS.	A.	P.
Toll share from Local Fund Board credited 21st March 1874	2,764	11	0
Interest on the Funded Capital of the Dispensary from the Madras Bank credited 30th March 1874	361	1	2
Total	3,125	12	2

	RS.	A.	P.
Salary for Hospital Assistant and Peons	540	0	0
Salary for menials	431	0	0
Extra servants to attend to small-pox patients	104	6	5
Diet for in-patients	517	14	2
small-pox patients	25	4	3
Cost for European Medicines	288	6	11
indigenous drugs, perishable articles, &c.	280	12	9
Total	2,277	12	6

17. There had been cases of small-pox in the town as it prevailed throughout the district. Eleven patients were admitted into the small-pox shed, eight of whom died, three recovering. With this exception the Commissioners are glad to have to state that the town was free from all epidemics.

18. The estimated charges under Education were Rupees 2,510, including Rupees 1,250 to cover the charges for two schools for girls and boys the Commissioners proposed to open. They regret they have not been able to open them although the building and the benches required for them have been got ready. But from the amount reserved for it the Commissioners have paid the Salary and Result Grants, viz., Rupees 207-8-0 and Rupees 250-8-0, respectively, for five Moplah Schools since opened. This amount was neither provided by them nor sanctioned by Government in the Budget, the proposal to open the schools not then having been before the Commissioners.

	RS.	A.	P.
Five Certificates for previous year passed and paid	316	0	0
Twelve Certificates for the year under review	974	12	0
Total	1,290	12	0

21. The year under review, the Commissioners are glad to submit, was on the whole a healthy one.

22. For reasons shown in their letter, No. 13, dated 22nd August 1874, which enclosed their Budget for the current year, the Commissioners requested the sanction of Government to exempt 1,000 and odd ratepayers from their rates, the rate each paying being a few annas in no case amounting to a rupee, and also to bring to the notice of Government the complaints of those whose individual rate exceeded Rupees 100. But no order having been received on the subject, they venture to request you will be good enough to avail yourself of this opportunity to bring the matter again prominently to the notice of Government.

23. The following is a matter of equal importance. The collection of municipal rates is made by the tax-collector and his peons, the latter carrying with them the receipts to be furnished to the ratepayers. The receipts contain rupees in full as well as annas and pias. The ratepayers for the most part are ignorant and illiterate, some of them also being women. From the nature of things that there is room for fraud is obvious. If the exemption recommended in the preceding paragraph be sanctioned the remaining number of the ratepayers will only be 736. Of

13. Nevertheless, the Commissioners are glad to have to state that the Conservancy and Repairs works done during the year were as thorough and satisfactory as the funds at their disposal were capable of. By substituting a number of lads on half hire for the Conservancy works there has also been a reduction of expenditure.

14. The expenditure under Civil Dispensary is as detailed in the margin.

15. The Commissioners have nothing to record about the Hospital Assistant, the treatment he affords in the Dispensary being under the prescription of the Civil Surgeon.

16. The result of the vaccination is satisfactory, the total number vaccinated being 1,154, of which 938 were successful.

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Particulars.	Num-ber of per-sons.	Whole Rupees, Annas and Pies each class pay.			Total each class pay.	UNDER THE PRO-POSED ARRANGE-MENT.							
						Increase.		Deficit.					
					RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
No. 1. Persons paying house, &c., rate in whole rupees and fractions of a rupee up to four annas as per list enclosed.	243	1,083	491	661	1,117	2	1	...	...	...	34	2	1
No. 2. Persons paying house, &c., rate in whole rupees and fractions of a rupee from four to eight annas as per list enclosed.	203	2,000	1,199	612	2,078	2	0	28	6	0	...	...	...
No. 3. Persons paying house, &c., rate from eight to twelve annas as per list enclosed.	157	1,423	1,563	594	1,523	5	0	...	...	...	21	13	0
No. 4. Persons paying house, &c., rate above twelve annas as per list enclosed.	101	732	1,366	378	820	5	6	13	10	6	...	...	...
Total...	704	5,239	4,619	2,085	5,538	14	7	37	0	6	55	15	1
Difference...	...	...	...	...	...	...	...	...	...	...	18	14	7

ment will only be Rupees 14. But there will be no room for fraud as the fact will be known throughout the town and less confusion in the accounts. The Commissioners can of course make the proposed alterations, but they desire to do so with the approval of Government.

24. For treating public servants Govern-ment have lately resolved* to allow the Municipality one-fourth of the salaries of the Medical Staff attached to the Dispensary. The Commissioners consider they are entitled also to one-fourth of the salaries (Rupees 30 per mensem) of its other four servants with a corresponding share of the cost for the European and Native medicines annually consumed. They therefore request you will be good enough to submit their view for the favorable consideration of Government.

25. The Commissioners regret that they did not for some months derive any interest on Rupees 4,678-5-7 of the Funded Capital of the Civil Dispensary. Rupees 3,178-5-7 invested in the Madras Bank on four per cent. and Rupees 1,500 in the late five per cent. Government loan of 1857 the Commissioners resolved to lend out on enhanced interest to private persons on good security. But unfortunately none coming forward, as they, it is presumed, thought their transaction with the Municipality would make public their liabilities, the Commissioners have lately adopted measures to purchase a Government promissory note for Rupees 4,500.

26. On behalf of the townspeople the Commissioners venture to make two suggestions.

One is a recapitulation of the suggestion in paragraph 25 of their report for 1871-72 for a pecuniary assistance from Government to reconstruct the wretched, irregular, and thickly numerous huts of the fishmongers at Chali in a systematic shape.

27. The second is that great hardship is now felt for want of a pasture ground for the numerous cattle in the town. There were formerly two in the vicinity of which one was long ago converted into gardens and the other lately into a coffee-curing depot. The plain near the fort is for several reasons unsuited for the purpose, and if Government will therefore condescend to procure at their own cost or otherwise, as the Commissioners believe people will also subscribe for it, a pasture for these dumb animals, the public will regard it as a great boon.

these ratepayers thirty-two pay rates varying from 1 to 18 Rs. without fractions. Those that pay rates in whole rupees and fractions thereof are as classed in the margin. It is the desire of the Commissioners to afford protection to the latter ratepayers from fraud. They therefore propose to omit from the receipts of No. 1 Ratepayers the fractional items, and to raise to a uniform fraction of half a rupee the fractional rates of Nos. 2 and 3, and to one rupee that of No. 4. The net deficit by this arrange-

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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, 29th April 1874.

ABSTRACT.—Submitting report of the accounts of the Tellicherry Municipality for the official year 1873-74.

No. 215. ORDER THEREON, 27th January 1875, No. 158.

The receipts and expenditure of the Tellicherry Municipality for the year 1873-74 are compared with the estimates in the subjoined abstract:—

RECEIPTS.			CHARGES.		
1873-74.			1873-74.		
	Estimate.	Actuals.		Estimate.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward ...	1,000	1,269	Grant I.		
Assignment by Govern- ment	100	93	New Works—		
Rate on Houses, &c. ...	6,000	6,861	Communications ...	1,500	53
Tax on Arts	4,000	3,922	Educational		
Tax on Vehicles	500	541	Sanitary and Miscel- laneous		
Registration of Carts ...	100	82	Repairs—		
Tolls	4,000	2,919	Communications ...	3,240	15
Fees	50	110	Educational		
Ferries	100	74	Sanitary and Miscel- laneous		
Endowments, &c.	1,800	1,389	Other Items	3,200	993
Contributions from Local Funds	1,900	485	Grant II.—		
Miscellaneous	200	321	Training Schools ...	200	118
			Municipal School ...	1,250	8
			Salary Grant		208
			Results Grants	700	1,291
			Contribution for Inspec- tion	360	192
			Grant III.—		
			Hospitals	2,600	2,278
			Vaccination	314	273
			Registration of Births and Deaths	340	324
			Conservancy	3,406	2,365
			Grant IV.—		
			Miscellaneous Purposes ...	620	24
			Grant V.—		
			Establishment and Super- vision	2,020	1,968
			Refunds		2
			Balance		3,015
Total ...	19,750	18,066	Total ...	19,750	18,066

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2. The receipts of the year exclusive of the opening balance fell short of the estimate by Rupees 1,953, owing to tolls having realized only Rupees 2,919 against an estimate of Rupees 4,000, while only Rupees 485 were received as a contribution from Local Funds against Rupees 1,900 estimated for. No explanation is offered, but it is presumed that the decrease is a result of the Government having declined to admit the Commissioners' claim to an increased share of the tolls or to a contribution for roads from Local Funds.

3. The expenditure of the year amounted to Rupees 15,051 against an estimate of Rupees 19,750, leaving an unutilized balance of Rupees 3,015, which is accounted for by the fact that the money was not received until the last month of the year. The President of the Local Fund Board will arrange for the Municipal share of the tolls being made over at an earlier date in future. The expenditure on Public Works calls for no particular remark, but it is observed that the outlay on repairs to roads is incorrectly entered in Statement II.-A. Even if the cost of establishment be included the amount would be Rupees 4,154, not Rupees 5,154.

4. The short expenditure under Education is explained to be owing to arrangements not having been completed for the opening of two schools within the year.

5. The increased attendance at the Dispensary is satisfactory, and indicates that the institution is regaining its popularity. The object of omitting the expenditure on account of small-pox patients from Statement I.-A is not very apparent.

6. Though the outlay on Conservancy was necessarily less than the Estimate, the Government are glad to learn that the work was done in as thorough a satisfactory a manner as the funds were capable of.

7. In the present report the Commissioners ask for orders on certain proposals which appear to have been made before in a letter never forwarded to Government by the President.

8. The Government agree with the President that further information should be awaited before accepting the statement referred to by him, that out of 1,749 rate-payers paying less than a rupee 1,300 are for the most part widows, or persons suffering from natural infirmities. The proposal to limit the house rate payable by one individual to Rupees 100 is inadmissible, and the importance of the object to be gained by modifying assessments so as to exclude fractions of half a rupee is not apparent to Government.

9. The suggestion that Government should bear one-fourth of the cost of the whole of the Dispensary Establishment is also inadmissible. G.O., dated 27th August 1873, No. 1213, was not intended to apply to Dispensaries at which the whole of the salary of the Medical Officer in charge was already met from the General Revenues.

10. In G.O., dated 16th July 1874, No. 1176, it was decided that where Government contribute to the salary of the Medical Staff all servants of Government are entitled to treatment and medicines free of charge. This of course does not refer to medicines taken out on circuit or issued to Tahsildars and other Government servants for distribution.

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11. The application for assistance from Provincial Funds towards rebuilding the fishing village and procuring public grazing grounds cannot be complied with.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Tellicherry.

- „ Public Works Department.
- „ Revenue Department.
- „ Board of Revenue.
- „ Accountant-General.
- „ Sanitary Commissioner.
- „ Surgeon-General, Indian Medical Department.
- „ Director of Public Instruction.
- „ President of the Local Fund Boards, Malabar District.

Ms. 502
Pavonia Department
Sept. of 1875
J. J. J. J. J.

FINANCIAL.

Dated January, 27th.
Recd. Foley: 11⁵

JANUARY.
Nos. 214-215.

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Dodge
12 Feb 1955