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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	960	~~Press~~ / Mis.
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Municipal Budgets.

No. 186. Read the following letter from A. MACGREGOR, Esq., President of the Municipal Commissions, Malabar, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Calicut, 19th March 1875, No. 27 :—

I have the honor to forward the Budget Estimate of sums proposed to be raised and expended, during the year 1875-76, in the Municipalities noted in the margin, and to offer a few remarks in connection with certain points alluded to in the Vice-President's letters, enclosed.

Calicut.
Palghaut.
Cochin.

2. CALICUT.—The Government considered that the mileage of roads, as given in the Budget of 1874-75, was already excessive. On making a careful survey of the roads within the Municipality, it appears that there are only thirty-four miles of metalled roads. The remaining ten miles, though public ways, are not entitled to be called roads, being the sandy or rocky drains which carry off the rainfall of the monsoon, and form the only existing communications of the localities where they are situated. The metalled roads require a maintenance allowance of Rupees 200 per mile, as the average expenditure on them, during the past five years, has amounted to Rupees 6,940, or Rupees 204 per mile.

3. It must be stated here that the traffic on some of the roads, such as the coast road and Big Bazaar, is very heavy throughout the year; and the maintenance grant for them must be proportionately large. In addition to these, there are many of the unmetalled lines which require widening in parts and metalling throughout.

4. As regards the mileage, the point to be considered is not so much the absolute mileage as the proportion borne by the linear mileage of road to the superficial mileage area of the Municipality. The latter may be roughly stated at $11\frac{3}{8}$ square miles, so that thirty-four miles of road give only three miles to the square mile, *i.e.*, not much more than sufficient to carry a road all round, and then, by crossroads, divide the area into twelve blocks, each a mile square. This cannot be called an excessive average for the subdividing of a Municipal town.

5. *Section of the Great Coast Road from Beypore Railway Station to Quilandy, Badagara, Tellicherry, Cannanore, &c.*—The following remarks suggest themselves on the more important lines. This runs for about six miles through the Municipality. The traffic on this is very heavy and the road lies throughout in sand, all materials having to be brought from a distance. This road is now for the first time handed over to the Municipality, having before been maintained by the Local Fund Board. It involves the upkeep of a large wooden bridge across a wide and deep tidal river.

6. *Beach Road.*—The beach road is now, or ought to be, the main quay of the port from the end of the Big Bazaar Street to the new Custom-house. The position of the road and the character of the soil is such, that, to ensure its stability, a retaining wall should be built to keep the gravel from being swept away by the sea, and from being broken down, by traffic, into the sand on which it is founded. In the absence of this form of construction, it is found absolutely necessary to interdict all *heavy goods traffic*. A glance at the map* will show what a grievance this is to the mercantile interest. I have reported on this in my letter of the 2nd December 1874, No. 279, embodied in G.O., R.D., dated 5th February 1875, No. 196. In the absence of income for new works, it is hopeless to expect to mend matters. The northern part of the beach road was made some years ago, when there was a subsidiary jail in the neighbourhood. After keeping it open for many years with great difficulty, it has now been found necessary to abandon it for want of funds, and it is now impassable, two large bridges being down, and half the breadth of the road having been in places washed away by the sea. Though not of such importance as the southern portion, this beach road formed an agreeable feature in the place, and its final abandonment would be much to be regretted after so much has been done towards establishing it.

* Sent by banghy.

7. *Canal Bank Road from Karaparamba to Nadakavu.*—This is an important road forming part of the main line for coffee coming from the Northern Wynaad road to Calicut. It is in places very narrow and extremely dangerous, as at the narrowest point the canal runs in a rock cutting thirty or forty feet deep, and there is no proper parapet. To widen the road it is necessary to take up valuable garden land, and the Commissioners have never been able to find funds.

8. *Projected road from Church to Beach Road near new Custom-house.*—This line has been rendered very desirable from the altered position of the Custom-house. An immense amount of the coffee exported goes straight from the works at Karaparamba and Malaparamba to the Custom-house, and this road would save it from making a detour through the town, where the roads are narrow and already overcrowded.

9. *Road from Kalai River along Canal Bank to middle of Big Bazaar.*—The canal shown here was a famine work commenced in 1866. The project was never properly examined, and, owing to the nature of the soil—a sort of quicksand in places—the canal is a total failure, and the loan funds expended on it have turned out a dead loss to the Municipality. The whole of this part of the Municipality, which is densely crowded with Moplahs, and the seat of busy industry, is entirely destitute of cart roads. It is proposed, gradually, as funds are available, to give access to the Moplah town which is situated east and south of the Kuttichera tank. Owing to the fact, however, of the houses being crowded together, and the compounds enclosed with high walls, leaving only narrow and tortuous lanes between, which in the monsoon are watercourses, no progress has yet been made in providing practicable roads here.

10. No definite plans have yet been discussed regarding the provision of roads in the tracts of the Municipality lying south of the river. They are densely

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inhabited by the wealthier Hindus, who contribute largely to the income of the Municipality, and who at present have no alternative but to leave their bandies at the main road and walk. It will thus be seen that there is abundant room for the useful expenditure of funds, and, at their recent Budget Meeting, the Commissioners have expressed a very strong opinion to the effect that, for some years to come, funds must be available for New Works. I entirely concur in this view, and consider that it is hopeless to expect the Commissioners to interest themselves in the affairs of a Municipality, if every scheme for improvement has to be laid aside for want of funds. The Commissioners have suggested three different modes of raising funds. First, by raising the tolls to the full rate, and doubling the registration fees. The toll revenue is at present Rupees 3,700, which is a very small sum for a Municipality having so large an expenditure on roads. The main reasons for the unproductiveness of the tolls, is, *first*, that the Municipality can be entered at several points by water, a contingency which seems to have been overlooked in framing the Act; and, *second*, that a great deal of the coffee from Wynaad is brought down in Calicut carts, registered in the Municipality, and making many trips in the season.

11. The raising of the tolls would not touch the difficulty in either respect, but I think the registration fees might fairly be doubled. This would give an increase of Rupees 500. The registration of carriages is already at the full rate, and yields Rupees 1,500; for the realization of a further increase there are two alternatives, *viz.*, the retention of the Profession-tax or the raising of the House and Land tax. The latter is at five and yields Rupees 13,900, and at the full rate at 7½ would yield Rupees 6,950 more.

12. The Commissioners prefer, of the two measures, the retention of four highest classes of the Profession-tax, which would, it is estimated, yield Rs. 5,000. There is a very numerous commercial class in Calicut, who own no rateable property, and who now escape altogether. The unpopularity of the Profession-tax, and the difficulty found in working it, arose mainly from its inclusion of the lower classes.

13. Under these circumstances, therefore, I recommend that sanction be accorded to levy of registration fees on carts at the full rate, and the reimposition of the Profession-tax under classes 1 to 4, inclusive. Should this not be approved, then, as an alternative, the levy of House and Land tax at the full rate of 7½ per cent. I regret that I have been unable to reply earlier to the call of Government on this report, but it was found necessary to revise and correct the map. The mere cessation of new works for one year is of no great consequence; but to cut off, for the future, all means of progress would be fatal.

14. PALGHAUT.—The variations under each item of receipts and expenditure are shown in the Vice-President's letter.

15. The percentage at which the House-tax is to be levied is not shown in the foot-note to Statement I., as the Commissioners propose revising the House Register. They do not contemplate increasing their revenue, as their present income fully meets the demand of the Municipality. The present rate is six per cent., and sanction is requested for that.

16. The only item under Expenditure which calls for remark is the provision of Rupees 8,000 for the construction of the Civil Dispensary. The Commissioners hold a sum of Rupees 1,960, subscribed for this purpose, and the Local Fund Board have promised Rupees 3,000. The balance the Commissioners provide from their own funds.

17. A plan and estimate prepared by the Commissioners, and revised by the District Engineer, has lately been submitted for sanction.

18. In paragraph 5 of the Vice-President's letter, he states that the tolling of the traffic from the Railway Station is illegal, the Railway Station being within Municipal limits, and suggests a Notification altering the limits. On this point I will address Government in a separate communication.

19. COCHIN.—The proposed expenditure of this Municipality calls for no special remarks. The variations are fully explained in the Vice-President's letter.

20. Under Receipts they have included the partial retention of Profession-tax, a measure specially sanctioned for this Municipality.

21. The question of tolling the canal, as referred to in paragraph 15 of my letter, No. 38, dated 2nd March 1874, and embodied in G.O., No. 993, dated 13th June 1874, is under reference, for further information.

No. 187. ORDER THEREON, 19th April 1875, No. 876.

With the foregoing letter, the President submits, the Budget Estimates of the Calicut, Palghaut, and Cochin Municipalities for 1875-76.

2. For the Calicut Municipality three sets of estimates of receipts are submitted, involving three alternative proposals for increasing the revenue, *viz.* :—

(1.) To raise the tolls and the fee for the registration of carts from half to full rates ;

(2.) To reimpose the Profession-tax so far as the first four classes are concerned ; and

(3.) To raise the House-tax from five to 7½ per cent.

3. Besides increasing the revenue by one of the methods above noted, it is proposed also to reduce the expenditure as follows :—

	RS.		RS.
Repairs from	8,462	in 1874-75 to	6,128,
Municipal Schools...	850	,, ,,	600,
Allotment for Sanitary Purposes...	8,140	,, ,,	5,363,
Supervision and Management ...	2,252	,, ,,	2,163,

thus effecting a reduction of Rupees 5,450.

4. The Budget for 1874-75 contained an entry of Rupees 2,000 as opening balance and, Rupees 3,000 arrears of Profession-tax which do not recur in the

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19*th April* 1875.

present Budget, and, notwithstanding the reductions above mentioned, the allotments exclusive of New Works amount to Rupees 27,804, or Rupees 902 more than can be raised without extra taxation, so that some increase appears to be needed to meet the annually-recurring expenditure alone. With regard to new roads moreover the President makes out a strong case in paragraphs 2 to 10 of his covering letter, and in paragraph 12 he states that the Commissioners would prefer to raise the additional funds required by means of the retention of the Profession-tax with the exception of the four lowest classes, the inclusion of which in previous years was the main cause of its unpopularity, and of the difficulty found in working it.

5. Under the circumstances stated by Mr. MacGregor, and as the Commissioners appear to desire it, the Government will not object to the revival of the Profession-tax as regards the first four classes of Schedule B.

6. An abstract of the Budget sanctioned will then be—

RECEIPTS.	1874-75. RS.	1875-76. RS.
Balance brought forward ...	2,000	87
Assignment by Government..	...	...
Rates on Houses, &c.	14,200	13,900
Tax on Arts, &c.	3,000	5,000
Tax on Vehicles, &c.	1,600	1,500
Registration of Carts	600	500
Tolls	3,000	3,700
Fees	300	200
Fines	250	200
School Fees	100	200
Endowments, &c.	2,490	2,300
Contribution from Local Funds	4,475	3,815
Miscellaneous	450	500
Total ...	32,465	31,902

CHARGES.	1874-75. RS.	1875-76. RS.
GRANT I.		
New Works—		
Communications	...	3,000
Repairs—		
Communications	6,940	5,192
Educational	500	50
Sanitary and Miscellaneous		500
Establishment	486	486
Tools and Plant	186	100
GRANT II.—		
Training Schools	70	70
Municipal Schools	850	600
Salary Grants	120	120
Results Grants	1,100	1,280
Contribution for Inspection	180	120
GRANT III.—		
Hospitals	9,050	9,530
Vaccination	250	145
Registration of Births, &c.	390	384
Conservancy	7,500	4,834
GRANT IV.—		
Lighting	1,288	1,200
Choultries...	48	120
Other Items	580	910
GRANT V.—		
Office...	1,852	1,728
Miscellaneous	400	435
Balance...	325	1,098
Total ...	32,465	31,902

7. Subjoined is an abstract of the estimated receipts and charges of the Palghaut Municipality for 1875-76, compared with those for 1874-75:—

Receipts.	1874-75.	1875-76.	Charges.	1874-75.	1875-76.
	Rs.	Rs.		Rs.	Rs.
Balance brought forward—			Grant I.		
Municipal Fund	2,400	3,200	*New Works*—		
Endowment Fund		1,960	Sanitary and Miscellaneous	...	8,000
Assignment by Government...	308	500	*Repairs*—		
Rates on Houses, &c.	3,940	4,200	Communications	3,863	4,000
Tolls	11,000	12,000	Educational	...	50
Fees	10	50	Sanitary and Miscellaneous	...	100
Fines	50	150	Establishment	1,068	1,068
School Fees	400	500	Tools and Plant	40	40
Endowments, &c.	257	580	Contribution to Local Funds (half of Toll Collections)	5,500	6,000
Contributions from Local Funds	2,201	5,200	Grant II.—		
Miscellaneous	1,707	1,450	Training Schools	180	...
Advances recoverable	50	50	Municipal Schools	926	1,294
			Salary Grants	300	48
			Results Grants...	900	900
			Contribution to Local Funds for Inspection ...	444	350
			Grant III.—		
			Hospitals	2,353	2,082
			Vaccination	400	120
			Registration of Births and Deaths	435	288
			Conservancy	2,635	1,968
			Grant IV.—		
			Lighting	730	500
			Other Purposes	740	415
			Grant V.—		
			Office	1,809	1,548
			Miscellaneous		359
			Reserve...	...	710
Total ...	22,323	29,840	Total ...	22,323	29,840

8. The opening balance erroneously includes a sum of Rupees 1,960 invested in the Savings Bank on account of the Hospital which should appear as funded capital in column 2 of Statement I.-A. It has no proper place in Statement I. in which the floating balance only should be shown. From the explanation furnished in paragraph 2 of the Vice-President's letter the so-called Municipal Fund opening balance of Rupees 3,200 appears also to belong to Endowment Funds.

9. The contributions by the Local Fund Board, and the sum of Rupees 500 entered against Endowments in Statement I., should have been shown in column 6 of Statement I.-A.

10. An increase of Rupees 260 is estimated under House-tax, and the Vice-President observes, "The Commissioners propose to set to work on the revision of house assessments; when the work is finished the Commissioners will ask the Government to sanction such a rate as will produce Rupees 4,200," but the President says in his covering letter, "The present rate is six per cent., and sanction is requested for that," and in paragraph 6 of G.O., 13th June 1874, No. 993, Government observed, "It does not appear that a higher rate than five per cent. has hitherto been sanctioned." The Government understand that the Commissioners do not desire to have any particular rate sanctioned until the assessment has been revised, but as there may be some delay in the revision they have no objection to accord their formal sanction to the rate of six per cent. which appears to have been informally introduced, provided that the rate is not applied to the enhanced valuation until the Orders of Government have been again obtained on the subject.

11. The Government await the separate communication promised by the President regarding the Vice-President's proposal to exclude the Railway Station from the Municipal limits in view to the traffic therefrom being rendered legally liable to be tolled by the Municipality.

COCHIN.

12.

Receipts.	1874-75.	1875-76.	Charges.	1874-75.	1875-76.
	Rs.	Rs.		Rs.	Rs.
Balance brought forward ...	1,400	500	Grant I.		
Assignment by Government ...	2,180	2,390	*New Works*—		
Rates on Houses	4,400	4,500	Communications	400	100
Tax on Arts, &c.	2,120	2,120	Sanitary and Miscellaneous		200
Tax on Vehicles	150	150	*Repairs*—		
Registration of Carts	100	50	Communications	2,420	700
Fees	120	160	Sanitary and Miscellaneous		200
Fines	50	40	Grant II.—		
School Fees	960	800	Municipal Schools	3,180	3,380
Endowments, &c.	1,660	1,370	Grant III.—		
Miscellaneous	710	800	Hospitals	2,800	2,970
			Vaccination	170	190
			Registration of Births and Deaths	140	150
			Conservancy	2,000	2,000
			Grant IV.—		
			Lighting	750	750
			Other Purposes	300	550
			Grant V.—		
			Office	1,690	1,490
			Miscellaneous		200
Total ...	13,850	12,880	Total ...	13,850	12,880

13. It is not explained how the opening balance has been arrived at. No closing balance was estimated for 1874-75.

14. The entries in the last column of Statement II.-A, New Works, should be for 1875-76, not for 1874-75. The accounts should have been stitched together in a book-form, and not submitted in detached sheets.

15. The estimates do not show any marked variation from those of the preceding year, and are accordingly passed as submitted.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commissions, Malabar.
,, 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.

Exd. J. Wright.
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No 1684
Revenue Department

Govt. of {1875} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Malabar,

&c., &c., &

Dated April, 19*th*.

Issued May 4

Recd. — 5

G.O., 19*th April* 1875, *No.* 876.

APRIL.
960 Nos. 186-187.

Municipal Budgets.—Budget Estimates of t
Calicut, Palghaut, and Cochin Municipalities f
1875-76, reviewed.

No 960
Lodged.

15 May 1875