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*Proceedings of the Madras Government, Financial Department,  
29th April 1875.*

**Municipal—Budget.**

No. 289. 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, 9th April 1875, No. 1:—

I have the honor to forward estimates of sums proposed to be raised and expended during the year 1875-76 in the Municipalities of Cannanore and Tellicherry.

2. The covering letters received from the Vice-Presidents on the subject are also enclosed.

3. The only item that calls for remark in the Budget of Cannanore Municipality is the opening balance.

The Commissioners have under this item included the arrear collection of taxes which remained to be collected on the 31st March 1875, instead of showing the same under "Rates and Taxes, Arrears."

4. The Commissioners have lately sent in an application for a loan of 10,000 Rupees to carry out certain sanitary improvements for which their present income is insufficient. I have requested the Vice-President to place this application in such a detailed shape as will admit of its being dealt with, showing the actual works proposed to be executed, with the estimated expenditure on each.

5. TELLICHERRY.—The Commissioners propose re-imposing the Profession-tax for current year limiting it to Class I., to Class V. The amount they estimate under this head is Rupees 2,000.

6. Under contribution from Government, the Commissioners have taken credit of Rupees 2,188 obtained from the following source:—

|                   | Rs.   |
|-------------------|-------|
| I.—Education      | 700   |
| II.—Medical       | 353   |
| III.—Public Works | 1,273 |

7. As regards the first item, the Commissioners passed a resolution on the receipt of G.O., No. 1223, dated 24th July 1874 (copy of which is enclosed) stating that they themselves would undertake the opening of the Girls' School, provided

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Government contribute Rupees 200 in addition to Result Grants, and the amount is entered in anticipation of Government sanction.

The proposed expenditure of the school as given in the Budget amounts only to Rupees 700, but the Commissioners explain that they will have to entertain extra hands in addition to the staff proposed, and meet other charges in connexion with the school; and as Government have already promised a grant from Provincial Funds, I do not think that the sum now asked for by the Commissioners is excessive.

8. As regards the second item, Government have already expressed their views on the subject in reviewing the Annual Report of this Municipality for 1873-74—*vide* paragraph 9 of G.O., No. 158, dated 27th January 1875.

There appears to be some doubt as to the exact meaning of the ruling in paragraph 9, G.O., 27th January 1875. The salary of the Hospital Assistant is paid wholly by the Municipality, but strictly speaking the Civil Surgeon is in charge. The question affects not only Tellicherry but Cannanore, Calicut, and Cochin; and I do not think it was the intention of Government, as supposed by the Account Department, to withdraw Government contribution on account of treatment of Government servants.

9. In paragraph 3 *et seq.* the Commissioners enter at great length their claims to contribution from the Local Fund; and it might be said in language that the claim as now put forward has been frequently made by them and resisted by the Local Fund Board. On the contrary this is the first occasion on which it has been put forward. The claim is that because when the Provincial grant was made to Local Funds this mileage was enjoying maintenance grant, that grant should now be transferred to Municipalities. The question is one of very general application, and I am not prepared to say that the position is not maintainable.

10. It will be observed that the Commissioners have resolved to discontinue the grants to Moplah Schools on the ground that they are sectarian. The ground is in my opinion invalid, unless it could be shown that the expenditure on their schools is, when compared with that on schools in which no Moplahs are educated, out of proportion to the respective numbers of Moplahs and of other classes.

The majority of the present Commissioners have long since signified their wish to retire and successors were proposed in my letter of the 30th April 1874, No. 1. It will be necessary to await the assembling of the new Commissioners in order to see whether the opposition to Moplah education will be encountered.

No. 290.

ORDER THEREON, 29th April 1875, No. 959.

With the letter above recorded, the President submits the Budget Estimates of the Cannanore and Tellicherry Municipalities for 1875-76.

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CANNANORE.

2. In the annexed abstract the estimated receipts and charges of this Municipality are compared with those for 1874-75:—

| RECEIPTS.                   |          |          | CHARGES.                              |          |          |
|-----------------------------|----------|----------|---------------------------------------|----------|----------|
|                             | 1874-75. | 1875-76. |                                       | 1874-75. | 1875-76. |
|                             | RS.      | RS.      |                                       | RS.      | RS.      |
| Balance brought forward ... | 8,730    | 6,500    | GRANT I.—                             |          |          |
| on Houses, &c. ...          | 12,000   | 10,000   | New Works—                            |          |          |
| on Vehicles ...             | 2,000    | 1,600    | Communications ...                    | 4,327    | 3,000    |
| Registration of Carts ...   | 350      | 500      | Sanitary and Miscellaneous ...        | 3,530    | 500      |
| ... ..                      | 3,000    | 1,500    | Repairs—                              |          |          |
| ... ..                      | 500      | 300      | Communications ...                    | 1,500    | 1,100    |
| ... ..                      | 500      | 500      | Sanitary and Miscellaneous ...        | 1,000    | 500      |
| ... ..                      | 200      | 30       | Establishment ...                     | 1,092    | 1,332    |
| ... ..                      | 250      | 300      | Tools and Plant and Contingencies ... | 200      | 150      |
|                             |          |          | GRANT II.—                            |          |          |
|                             |          |          | Training Schools ...                  | 225      | 225      |
|                             |          |          | Municipal Schools ...                 | ...      | 72       |
|                             |          |          | Salary Grants ...                     | 240      | ...      |
|                             |          |          | Results Grants ...                    | 1,500    | 900      |
|                             |          |          | Contribution for Inspection ...       | 150      | 150      |
|                             |          |          | GRANT III.—                           |          |          |
|                             |          |          | Hospitals ...                         | 3,588    | 3,020    |
|                             |          |          | Vaccination ...                       | 290      | 260      |
|                             |          |          | Registration of Births and Deaths ... | ...      | ...      |
|                             |          |          | Conservancy ...                       | 6,502    | 6,698    |
|                             |          |          | GRANT IV.—                            |          |          |
|                             |          |          | Lighting ...                          | 648      | 924      |
|                             |          |          | Other purposes ...                    | 218      | 98       |
|                             |          |          | GRANT V.—                             |          |          |
|                             |          |          | Establishment ...                     | 2,520    | 2,301    |
| Total ...                   | 27,530   | 21,230   | Total ...                             | 27,530   | 21,230   |

3. As pointed out last year, the uncollected arrears of tax should not have been included in the opening balance. The President should have rectified the inaccuracy and not have contented himself with simply referring to it in his letter.

4. The Tolls are estimated to yield only half of what was estimated for 1874-75, which was less than the actual receipts for 1873-74. The Vice-President explains that the decrease is "attributable to the falling off of traffic in the town." The cause of the expected falling off of traffic should be reported.

5. The regular estimates for 1874-75 should have been entered in the last column of Statements I. and II.

6. The form adopted for Statement II.-A is wrong. The particulars of the roads on which expenditure is proposed to be incurred during the year should have been given; not merely the total length of road to be made or repaired.

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29th April 1875.

TELLICHERRY.

| RECEIPTS.                   | 1874-75. | 1875-76. | CHARGES.                    | 1874-75. | 1875-76. |
|-----------------------------|----------|----------|-----------------------------|----------|----------|
|                             | RS.      | RS.      |                             | RS.      | RS.      |
| Balance brought forward ... | 3,015    | ...      | GRANT I.—                   |          |          |
| Assignment by Government... | 100      | 2,426    | Communications ...          | 1,250    | ...      |
| Rate on Houses, &c. ...     | 6,314    | 5,500    | Sanitary and Miscella-      |          |          |
| Tax on Arts, &c. ...        | 37       | 2,000    | neous... ..                 | 1,242    | 1,188    |
| Tax on Vehicles, &c. ...    | 300      | 600      | Repairs—                    |          |          |
| Registration of Carts ...   | 60       | 100      | Communications ...          | 3,000    | 3,600    |
| Tolls ... ..                | 3,065    | 3,000    | Educational ...             | 50       | 56       |
| Fees ... ..                 | 50       | 200      | Sanitary and Miscella-      |          |          |
| Fines ... ..                | 50       | 100      | neous ... ..                | 100      | 200      |
| Endowments, &c. ...         | 1,130    | 1,040    | Establishment ...           | 1,044    | 1,044    |
| Contributions from Local    |          |          | Tools, &c. ... ..           | 100      | 100      |
| Funds ... ..                | 2,260    | 600      | GRANT II.—                  |          |          |
| Miscellaneous ... ..        | 210      | 200      | Municipal Schools ...       | ...      | 700      |
|                             |          |          | Salary Grants ... ..        | 330      | ...      |
|                             |          |          | Results Grants ... ..       | 1,520    | 1,000    |
|                             |          |          | Inspection... ..            | 150      | 400      |
|                             |          |          | GRANT III.—                 |          |          |
|                             |          |          | Hospitals ... ..            | 2,670    | 2,262    |
|                             |          |          | Vaccination ... ..          | 320      | 324      |
|                             |          |          | Registration of Births, &c. | 340      | 334      |
|                             |          |          | Conservancy ... ..          |          |          |
|                             |          |          | GRANT IV.—                  |          |          |
|                             |          |          | Lighting ... ..             | ...      | ...      |
|                             |          |          | Other purposes... ..        | 200      | 250      |
|                             |          |          | GRANT V.—                   |          |          |
|                             |          |          | Supervision and Manage-     |          |          |
|                             |          |          | ment ... ..                 | 1,358    | 1,308    |
|                             |          |          | Balance ... ..              | 361      | ...      |
| Total ...                   | 16,591   | 15,766   | Total ...                   | 16,591   | 15,766   |

7. The circumstances of this Municipality as depicted in the letter submitting the original Budget for 1874-75 were such that the Government resolved to leave it to the discretion of the Commissioners either to revive the profession-tax partially or to increase the rate on houses, &c., but the large balance on hand at the commencement of the year 1874-75 rendered it unnecessary to have recourse to increased taxation for that year. The measure is now unavoidable and the Commissioners accordingly advocate the revival of the profession-tax as far as the first five classes enumerated in Schedule B of the Act are concerned. The Government approve and sanction the proposal.

8. Under receipts a sum of Rupees 2,326 is included in the item "Assignment by Government," and comprises the following grants:—

|                                                                                                        |       |
|--------------------------------------------------------------------------------------------------------|-------|
| I.—For the new Girls' School proposed to be established...                                             | RS.   |
| II.—One-fourth of the salary of the Medical Staff and of the menial servants and cost of medicine, ... | 700   |
| III.—For Public Works ... ..                                                                           | 353   |
|                                                                                                        | 1,273 |

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9. The first item, viz., the contribution for the new Girls' School proposed to be established by the Commissioners, is based on the promise to give a grant from Provincial Funds which was given in G.O., dated 24th July 1874, No. 1223. The Director of Public Instruction will report the amount of grant to which the school will be entitled, and the entry in the Budget will be altered, if necessary, on receipt of the Director's reply.

10. The contribution on account of the Medical Staff must be struck out, and, with reference to the President's remarks thereon in paragraph 8 of his letter, the Government have to state that the meaning of paragraph 9, G.O., dated 27th January 1875, No. 158, appears to have been correctly understood by the Account Department although its effect is not as supposed by the President to withdraw Government aid on account of treatment of Government servants; where the Government bear the whole charge of the salary of the Medical Officer in charge, viz., the Civil Surgeon, they consider that no further contribution is called for. It must be borne in mind that when there is a Civil Surgeon in charge the Municipality are saved the additional expense which would otherwise be thrown upon them under the operation of G.O., dated 17th September 1873, No. 960, in which it is ruled that no officer below the grade of Hospital Apprentice shall be retained in the independent charge of a Dispensary.

11. The Commissioners claim from Local Funds an allowance of Rupees 1,273, on the ground that formerly similar sums were expended annually from Provincial Funds are now made to ... consideration of the transfer to them of old Imperial Lines. The Commissioners are wrong if they assume that the lump grants from Provincial Funds on account of roads are equal to the charges heretofore incurred annually from Imperial Funds, and the question is therefore not one of such very general application as is supposed by the President, but the entry may remain in the Budget (as a contribution from Local Funds) until that officer has reported his opinion on the subject with reference to the special circumstances of the case as called for in G.O., dated 13th June 1874, No. 993.

12. With reference to the appointment of new Commissioners, the President's attention will be drawn to G.O., dated 27th January 1875, No. 152, in which revised lists of recommendations are called for.

13. The last column of Statement I. should not have been left blank.

(True Extract.)

D. F. CARMICHAEL,  
Officiating Chief Secretary.

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

- .. 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, Malabar District.

Edw. T. O'Connor.

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*1874.*

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FINANCIAL.

THE PRESIDENT OF THE  
MUNICIPAL COMMISSIONS,

Sec. *1875*  
Dec. *1875*  
Jan. *1875*

Dated April 1875.

Issued *May 10*  
Recd. *13*

G.O. 20th April 1875, No. 239.

APRIL  
Nos. 289-230.

*Municipal Budgets.*—Budget Estimates of 1875  
Canmore and Tellicherry Municipalities for  
1875-76, reviewed.

*1875*  
*1875*  
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