

Proceedings of the Madras Government, Financial Department,
26th May 1876.

expenditure they are compelled to adopt the alternative of increasing taxation. The Commissioners' reasons for recommending the re-introduction of the Profession-tax were given in my letter to the President, No. 161, dated 16th February 1875. The experience of the present year has shown the Commissioners that the levy of the Profession-tax from the first four classes of Schedule B enables a large class of persons to escape taxation, who ought in justice to contribute to the Municipal Funds. I allude to the large number of men who resort to Calicut from all parts of the district for the purpose of keeping shops or bazaars and trading in various ways. These men do not own property within the Municipality, and therefore are free from all Municipal taxation, though they have the full advantages of the Administration. The Commissioners hope therefore the Government will accord sanction for the extension of the Profession-tax mentioned above, which they estimate will yield not more than Rupees 2,000.

No. 213. ORDER THEREON, 26th May 1876, No. 923.

The following is a comparative abstract of the Budget Estimates of the Calicut Municipality for the years 1875-76 and 1876-77:—

RECEIPTS.			CHARGES.		
	1875-76.	1876-77.		1875-76.	1876-77.
	RS.	RS.		RS.	RS.
Balance brought forward...	87	774	GRANT I.		
Rates on Houses	13,900	13,880	New Works—		
Taxes on Arts	5,000	6,000	Communications	3,000	3,000
Taxes on Vehicles	1,500	1,500	Repairs—		
Registration of Carts	500	500	Communications	5,192	4,000
Tolls	0,700	0,000	Educational	50	50
Fees	200	300	Sanitary and Miscellane-		
Fines	200	900	ous	500	500
Endowments, &c.	2,300	2,300	Establishment	486	486
Contribution from Local			Tools and Plant	100	204
Funds	3,815	4,703	GRANT II.		
Miscellaneous	700	800	Training Schools	70	...
			Municipal Schools	600	780
			Salary Grants	120	288
			Results Grants	1,280	1,170
			Contribution to Local		
			Funds for Educational		
			Inspection	120	235
			GRANT III.		
			Hospitals and Dispensaries.	9,530	11,406
			Vaccination	145	264
			Registration of Births and		
			Deaths	384	384
			Conservancy	4,834	7,422
			GRANT IV.		
			Lighting	1,200	1,300
			Avenues, &c.	400	...
			Travellers' Bungalow	120	120
			Miscellaneous	510	465
			GRANT V.		
			Supervision and Manage-		
			ment	2,163	2,355
			Balances	1,098	228
Total ...	31,902	34,657	Total ...	31,902	34,657

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2. The opening balance is estimated at Rupees 774, but it does not tally with the closing balance of 1875-76 given in Statement II. In future the regular Budget calculated with reference to the actual balance at the commencement of the year and the probable receipts and expenditure calculated upon ascertained actuals should be entered in the last column of Statements 1 and 2 instead of the sanctioned estimates.

3. A close inspection of the sanitary condition of the town during the recent outbreak of cholera has convinced the Commissioners that the sanitary arrangements as at present existing are altogether inadequate, and to enable them to make satisfactory provision for the purpose they request permission to levy the Profession-tax on the first six classes entered in the Schedule instead of the first four classes only as in last year. It appears that a large number of persons coming within the fifth and sixth classes of the Schedule who resort to the town for the purpose of keeping shops or bazaars own no property within the Municipal limits and thus escape taxation altogether. In these circumstances the Governor in Council is pleased to withdraw the exemption from the tax hitherto conceded to the fifth and sixth classes. He desires, however, to receive a fuller report on the manner in which the large grant on Conservancy is expended. It does not appear that the system of contracts is sufficiently resorted to in the matter of conservancy. The Commissioners estimate a decrease under Tolls and an increase under Fines. The causes of these variations should be explained. Local Fund Tolls having now, under G.O., dated 18th April 1876, No. 791, been substituted for Municipal Tolls on the two roads which enter the town from the foot of Tambercherry Ghaut, the receipts from this source should in future appear as contribution from Local Funds.

4. The Government note with approval the increase in the allotment for Education, but the increase under Supervision and Management should be explained. The President should have himself ascertained the reason for the very large increase under the allotment for Hospitals—under which head the figures of last year only are sanctioned as recommended—as well as the grounds on which a contribution from Local Funds on account of these charges so much in excess of what is provided in the Local Fund Budget is demanded by the Commissioners. He is requested to submit proposals through the Board of Revenue and in communication with the Municipal and Local Fund Boards as to the proportion of the charges which should be borne by each.

5. With the above remarks and reductions and subject to the explanations called for, the Budget is passed.

(True Extract.)

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

Exd. T. O'Connor.

Chief Secretary.

524 delivered to the President

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

Ch. 1340
Revenue Dept. Receipt
No. of 1876 *311*

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

Do., Do., Do.

Dated May, 1906.

Issued *9/6*

Recd. *12 Jan. 1906*

G.O., 26th May 1876, No. 923.

MAY.
Nos. 212-213.

See here,
Municipal—Budget.—The Budget Estimate of
Calicut Municipality for 1876-77, reviewed and
passed.

12-6-76

10 June 1896

10 June 1897