M.R.O. 1—77,006—8-5-37.

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 1329 Press Mis.

38-1

Dated 4-10- 1872.

27/28

38-39

Not to be folded or roughly handled

No. 38. Read the following letter from the President of the Municipal Commission, Palghaut, to the Chief Secretary to Government, Fort St. George, dated Calicut, 17th September 1872, No. 23:—

I have the honour to forward the accompanying report and statements on the working of the Towns' Improvement Act in Palghaut during the year 1871-72.

2. The total amount collected during the year from all sources was Rupees 18,829-8-4.

3. *Expenditure—Grant I.*—Under this head Rupees 6,966-9-11 were spent for new works and repairs.

4. *Grant II.*—Rupees 1,099-2-0 were expended under this head, of which Rupees 380-10-0 were for Kalpathy Branch Rate School taken over by the Municipality and Rupees 718-8-0 paid on account of results' grants for village schools situated within the Municipality.

5. *Grant III.*—The Commissioners have taken charge of the dispensary from the 1st December 1871, and the expenditure on this account was Rupees 291-5-7.

The balance, Rupees 1,614-6-10, exhibited in Statement I.-A. is the subscription raised for the construction of a hospital, and it is not credited to the Municipal Fund.

Rupees 110 were spent on the salary of a vaccinator.

Rupees 165 were for the registration of births and deaths.

Rupees 2,211-3-2 were expended on the salary of the conservancy establishment and sundry expenditure.

6. *Grant IV.*—Under this head Rupees 993-9-1 were spent; of this, Rupees 671-1-4 were for lighting and Rupees 322-7-9 were for a public garden, &c.

7. *Grant V.*—Rupees 1,866-12-6 were spent under this head including miscellaneous charges.

8. It will be observed that the income from tolls was Rupees 10,059 compared to Rupees 7,448 from all other sources. There is no doubt that a great part of this large amount is simply a tax on trade in transit and is not met by any corresponding benefit to the trade by roads or other Municipal expenditure. The Municipal Commissioners in their report on road expenditure speak of having repaired two Imperial roads as if they had done so gratuitously, overlooking the fact that those very roads were made over to them two years ago at their own request together with the maintenance allowance, amounting to Rupees 550, which sum is credited in the accounts they now submit as "Imperial grant." Thus, of the 2,000 Rupees expended by the Commissioners on Imperial roads Rupees 1,500 only fell on their own funds. That the traffic tolled by them is not merely goods brought for town consumption is unquestionable; in fact, Palghaut is from various causes an emporium of trade. One of the roads leading to the Municipality has two tolls on it, viz., a Municipal and a Local Fund, there being on it a large bridge constructed at great expense from Local Funds. Under a temporary arrangement the Local Fund Board have kept the toll and made an annual payment to the Municipality equal to the previous income therefrom. This arrangement has led to constant ill-feeling, and has been unfavourably alluded to by Government. To obviate it, as well as to remove the objection at present raised to the high income of the Municipality from tolls and the absence of registration, the Commissioners have proposed that the Local Fund Board should give up the

Olavacode toll and should receive instead *one-third* of the total toll proceeds of the Municipality. This proposal has been laid before the Local Fund Board, who were willing to agree on condition of *half* the total proceeds being given, and the matter remains for the decision of Government. Extracts from the Proceedings of the Commissioners and of the Local Fund Board are subjoined. I am decidedly of opinion that the Local Fund Board can fairly claim half and that the Commissioners will still retain a revenue from tolls quite as great as is compatible with a due proportion between tolls and direct taxation.

9. The Commissioners, it will be observed, have not recorded their impression as to the popularity or otherwise of the Municipality confining themselves to the conclusion that the tolls are not distasteful to the people of the town.

I am of opinion that the Municipality is popular, and that it will be more so as education becomes more fully developed, the people thoroughly appreciating the advantage of good schools.

10. The tolls having been high, the direct taxation has been inconsiderable and the funds have been judiciously expended under the very able management of the Commissioners in roads, wells, bandy-stands, lighting, conservancy, &c., in such a manner as to benefit all classes and quarters.

From the Secretary of the Municipal Commission, Palghaut, to the President of the Palghaut Municipal Commission, Calicut, dated Palghaut, 9th September 1872, No. 132.

With reference to your letter of the 29th ultimo to the address of the Vice-President I beg to re-transmit the annual report and statements duly revised and to submit the following explanations of the points therein referred to :—

1. The Auditor's statement has been framed in accordance with the forms submitted to Government as required in your letter under acknowledgment, and is herewith forwarded.

2. The balance shown in Statement II. under the head "Endowment" is a clerical mistake. It has been duly placed under its proper head, "Deposits."

3. The amount shown in Statement I.-A. as contribution received on account of Civil Dispensary is specially kept apart from Municipal funds for the purpose of constructing a new hospital, hence the cause why Rupees 1,614-6-10 were not shown in the Statement II. above referred to. A portion of this sum has been invested in the Savings' Bank and another in the hands of Commissioner Sivaramayen, by whose exertions the amount was lately collected.

4. A sum of Rupees 50 was paid into the Taluq Treasury on account of contribution received for the Civil Dispensary; but it was carried to the credit of this Municipality by the Treasury Deputy Collector, hence the cause of that amount being credited in Statement I. under Grant III.

5. A sum of Rupees 291-5-7 has been debited under Grant III. on account of the dispensary. This sum was paid out of Municipal Fund, and cannot, therefore, appear in Statement I.-A.

6. With reference to G. O. dated 4th May 1872, No. 627, the Commissioners have much satisfaction in stating that the payment of toll to this Municipality does not appear to be in any way objectionable because its collection has been limited to one entrance only in the twenty-four hours. This tax appears to work well and

does not press hard on the traffic, and it does not, moreover, appear to be distasteful to the people of the town. The benefits of the Municipality are more and more felt and appreciated, and the people are well reconciled to its demands.

7. A complete list of the Commissioners is herewith forwarded.

Report of the Palghaut Municipal Commission for 1871-72.

In accordance with Section 32 of the Towns' Improvement Act the Municipal Commissioners for the town of Palghaut have the honour to submit a report on the working of the Act in their Municipality during the year 1871-72. This report is, however, for eleven months only, viz., from 1st May 1871 to 31st March 1872.

Income.—The income of the Municipality from all sources during the year was Rupees 18,829-8-4. This sum includes Rupees 1,322-9-4, the amount carried over from the previous year less the sum of Rupees 52-0-9 refunded under G. O. of 13th January 1872, No. 58. Of this sum Rupees 3,292-7-8 was raised by the tax on houses, Rupees 2,207 by the tax on professions, Rupees 10,059-9-4 by tolls, Rupees 931-1-7 being contribution by the scale on account of the previous year, Rupees 550 was received on account of grants for Imperial roads, and under miscellaneous heads and other sources the amount raised was Rupees 466-12-5. The tolls for the year were fully collected with the exception of a sum of Rupees 202-8-0 due by the Local Fund Board under the arrangement made with the Commissioners regarding the Olavacode toll-gates. The arrears of house-tax on the 31st March amounted to Rupees 868-12-6 and of the tax on trades and professions to Rupees 869-2-0. Nearly the whole of these arrears, however, have since been collected.

Expenditure.—The expenditure for the year was Rupees 13,755-11-0, as follows :—

New works, Rupees 875-0-6; repairs, Rupees 5,233-9-5; establishment, Rupees 858; Municipal schools, Rupees 380-10-0; results' grants, Rupees 718-8-0; sanitation and medical services, Rupees 291-5-7; vaccination, Rupees 110; registration of births and deaths, Rupees 165; conservancy, Rupees 2,211-3-2; miscellaneous, Rupees 993-9-1; supervision and management, Rupees 1,866-12-6; and refund, Rupees 52-0-9.

The expenditure under the head of "New Works" was very small when compared with the Budget provision under that head, as it was found impossible to proceed during the year with the new dispensary on account of the want of an approved plan and with the construction of the new bandy-stand on account of the delay in procuring the land on which it is situated from the Madras Railway Company. A portion of the expenditure provided for a new slaughter-house was only incurred during the year. Both slaughter-house and bandy-stand have, however, been completed in the beginning of the current year at a cost of upwards of Rupees 2,300 to date. A well much required by the inhabitants of Sultanpettah was commenced during the year; but, owing to the early setting in of the monsoon, the work could not be completed till the commencement of the current Municipal year. It will, therefore, be seen that the expenditure on new works during the year was through accidental circumstances very considerably below what the Commissioners hoped to be able to expend, and that those works have either been carried out in the early months of the current year or will be carried out during its course. The expendi-

ture on repairs was also below the estimate, as with many unascertained liabilities on account of schools and medical charges the Commissioners were unwilling to undertake so extensive repairs as they were accustomed to in the previous years, and at the same time the expenditure in those years rendered fewer repairs in the year under report necessary. The Budget provision for education was Rupees 1,500 and the expenditure in the year only Rupees 1,099-2-0. It is, however, to be noticed that the charges on account of Normal schools, inspection, and Inspecting Schoolmasters were not paid, nor, indeed, has the amount of them been as yet communicated to the Commissioners. Had this been paid the Budget provision would have been exceeded. Of the expenditure Rupees 380-10-0 was on account of the Kalpathy School and Rupees 718-8-0 on account of results' grants to pyal schools within Municipal limits. The Budget provision on account of "medical charges" was Rupees 500, but only Rupees 291-5-7 was expended; but it is to be observed that the charges on account of the Hospital Assistant were not paid during the year. The expenditure under all heads was below the Budget provision, and the balance carried forward to the current year was Rupees 5,073-13-4.

Improvements.—During the year several very important roads in the Municipality were thoroughly repaired. Thus the Coimbatore road was put in thorough order at a cost of Rupees 803-7-6 and the road from Olavacode Toll-gate through the Sultanpettah Bazaar to the Colengode Toll-gate at a cost of Rupees 1,255-3-9. Both these roads were Imperial roads, and which, it is presumed, have since passed to the Local Fund Board; but, being in execrable order, the Commissioners were compelled to spend the above sums on them. In addition the Kottakad Road was repaired at a cost of Rupees 219-14-9; the Purley Road at Rupees 166-8-0; the streets in Moothawtara, a suburb of the Big Bazaar, at a cost of Rupees 960-3-0; and a number of streets in the Sultanpettah and Big Bazaar at a cost of Rupees 404-11-0. In addition two new culverts were built at a cost of Rupees 164-3-0.

Education.—The Kalpathy School, one of the branches of the Palghaut Rate School, was taken charge of by the Commissioners on the 1st December 1871. The number of pupils then in attendance was 101, and it rose before the close of the year to 144; in fact, the school building is scarcely large enough for the attendance, and the Commissioners would willingly have opened another school on the salary system but were deterred by the uncertainty felt by them regarding the amount to be paid to schools on the results' system. For such schools there was no Budget provision; but a sum of Rupees 500 allotted to village schools was transferred to them. The results' grants passed and probable for the year amounted, however, to Rupees 1,200, of which amount Rupees 718-8-0 was paid, and the Commissioners have early in the current year placed at the disposal of the Educational Officers sufficient to meet the grants earned in last year but not passed. As the charges for inspection, Inspecting Schoolmaster, and Normal School were not paid during the year, the charges for the current year in which they will have to be met will be very considerable. The late Census returns show that upwards of 1000 children in Palghaut are under instruction.

Medical.—The Palghaut Charitable Dispensary was taken charge of by the Commissioners on 1st December last. It is expected that the new hospital building will be erected during the current year. Since the hospital was assumed by the Commissioners 1407 in-patients and 2003 out-patients were treated at it.

Proceedings of the Madras Government, Financial Department,
4th October 1872.

Public Health.—The public health during the year was remarkably good. The total number of deaths during the year was 305, which on a population of 30,943 shows a death-rate of 11·3 per thousand. The Municipality may be said to have been quite free from cholera, only two cases of a doubtful nature having been reported. There was also an almost complete exemption from small-pox, only one death being attributed to the cause. Fever is the chief cause of mortality in Palghaut; but during the year only forty deaths occurred from this cause. The Commissioners trust that the exertions made by them during the last few years have to some degree contributed to this favourable state of affairs. The Sanitary Commissioner inspected the Municipality in October 1871, and was, on the whole, well pleased with the sanitary condition.

Census.—The Census operations in November 1871 were conducted by the Municipal Commissioners and were satisfactorily carried out. The management of this important duty was voluntarily undertaken by Mr.-Commissioner C. Sivaramayen, who took a great interest in the work and carried it out with energy and success. The remaining Commissioners have much pleasure in recording the obligation under which they are to their brother-Commissioner for the zeal and public spirit shown by him on the occasion. The Census returns show a population in the Municipality of 30,943, of whom 14,929 are males and 16,014 females. Of these, 3,575 males and 121 females are returned as being able to read and write.

Audit.—The accounts have been audited by Mr. Ramasawmy Naidoo, Station Master, Madras Railway, and his report, which is favourable, is forwarded herewith. The audit has been very carefully conducted.

The accounts showing the receipts and expenditure of the Municipality are submitted in the prescribed forms.

PALGHAUT,
23rd August 1872.

No. 39. ORDER THEREON, 4th October 1872, No. 1329.

The receipts of the Palghaut Municipality for the year 1871-72 amounted to Rupees 18,830 and the expenditure to Rupees 13,756, leaving a balance in hand of Rupees 5,074. The Auditor's report shows that the Municipal accounts are very well kept, and the returns submitted with the annual report appear to be correctly prepared with the exception of a slight clerical error in Statement II.-B., and Statement I-A., which, instead of being an account of the receipts and charges of the dispensary, merely contains an entry of Rupees 1,614 subscribed as a building fund. As this amount does not appear to have been invested and cannot be used for ordinary dispensary purposes it finds no proper place in Statement I.-A., and may

RECEIPTS.

	RS.	
Current Taxes—		
Rate on houses	2,694	
Tax on arts	1,729	
Tolls	10,060	
Fees	3	
Fines	25	
	14,511	
Arrear Taxes—		
Rate on houses	599	
Tax on arts	478	
	15,588	
School fees	144	
Hospitals	50	
Miscellaneous	244	
	16,026	
Assignment by Government	1,481	
Balance brought forward	1,323	
Total	18,830	

Expenditure.		Rs.
Public Works—		
New Works	...	875
Repairs	...	5,234
Other items	...	858
Education	...	1,099
Dispensary	...	291
Vaccination	...	110
Registration of births and deaths	...	165
Conservancy	...	2,211
Lighting	...	671
Public garden	...	293
Water pandal	...	30
Supervision and management	...	1,867
Refunds	...	52
		13,756
Balance	...	5,074
Total	...	18,830

be entered for the present as a deposit in Statement III., to be credited to the Municipal Fund when the building operations are being carried out.

2. The total demand for taxes—arrears and current—amounted to Rs. 7,237 and the collections to Rupees 5,499, a balance being thus left outstanding at the close of Rupees 1,738, or nearly one-fourth of the whole demand. The Commissioners, however, report that the greater portion of this amount has since been realized.

3. The revenue from tolls was more than seventy per cent. of the expenditure and more than sixty per cent. of the receipts exclusive of the balance brought forward and the Government contribution. The Municipality now propose to assign one-third of the proceeds from tolls to the Local Fund Board for expenditure on roads leading to the town but beyond the Municipal limits. The Local Fund Board consider they are entitled to one-half the tolls, and the matter is left for the orders of Government. Seeing that in the present year the receipts from tolls were more than double the expenditure on roads (for which the Municipality had also a grant from Provincial Funds of Rupees 550), and that the traffic tolled is very far from being merely in goods imported for consumption in the town, the Government have no hesitation in deciding that half of the toll proceeds is not more than the Local Fund Board are fairly entitled to receive.

4. The general working of the Municipality appears to have been satisfactory, and the Government are glad to observe that the President is of opinion that the able management of the Commissioners has led to the Act being popular in the town.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Presidt. of the Municipal Commission, Palghaut.
,, Board of Revenue.
,, Revenue Department.
,, Public Works do.
,, Inspector-General of Police.
,, ,, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Boards, Malabar.

Exd. A. S. Rodgers.

Govt. of {1872} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Palghaut,
&c., &c.

Dated October, 4th.

Read.

Encl.

G. O., 4th October 1872, No. 1829.

OCTOBER.
Nos. 38-39.

Reviewing the report on the working of the Palghaut Municipality for 1871-72.

58

9

Malabar Presidents Office
Calicut 17th September 1872

No. 23.

From,

A. MacGregor Esqr.
President of the Municipal Commission
Palghaut

To.

The Honorable R. S. Ellis C. S.
Chief Secretary to Government
Otacamund

Sir,

I have the honour to forward the accompanying Report and Statements on the working of the Towns' Improvement Act in Palghaut during the year 1871-72.

2 The total amount collected during the year from all sources was Rs. 18393-4

Expenditure Grant I. 3 Under this head Rs. 6966-9-11 were spent for New Works and Repairs

Grant II. 4 Rs. 1099-2-" were expended under this head, of which Rs. 380-10-" were for Kalpathy branch Rate School, taken over by the Municipality and Rs. 718 paid on account of Result Grants for Village

Village Schools situated within the Municipality.

5 The Commissioners have taken charge of the Dispensary from the 1st December 1871 and the expenditure on this account was Rs. 291-5-7. Grant III

The balance Rs. 1614-6-10 exhibited in statement I st is the Subscription raised for the construction of a Hospital and it is not credited to the Municipal Fund.

Rs. 110-.-.- were spent on the Salary of a vaccinator.

Rs. 165-.-.- were for the registration of Births and Deaths.

Rs. 2563-3-2 were expended on the Salary of the Conservancy Establishment and Sundry Expenditure.

6 Under this head Rs. 993-9-1 were spent; of this Rs. 671-1-4 were for lighting, and Rs. 322-7-9 were for a public garden &c: Grant IV

7 Rs. 1866-12-6 were spent under this head including Miscellaneous charges Grant V.

charges.

8. It will be observed that the income from Tolls was Rs. 1005 compared to 7448 from all other sources. There is no doubt that a great part of this large amount is simply a tax on trade in transit, and is not met by any corresponding benefit to the trade by roads or other Municipal expenditure. The Municipal Commissioners in their report on road expenditure speak of having repaired two Imperial roads as if they had done so gratuitously, overlooking the fact that those very roads were made over to them 2 years ago at their own request together with the maintenance allowance, amounting to Rs. 550. which sum is credited in the accounts they now submit as "Imperial Grant." Thus of the 2000 Rs. expended by the Commissioners on Imperial roads Rs. 1500 only fell on their own funds. That the traffic tolled by them is not merely goods brought for town consumption is unquestionable, in fact Palghaut is

is from various causes an Emporium of trade. One of the roads leading to the Municipality has two Tolls on it viz a municipal and a Local Fund, there being on it a large Bridge constructed at great Expense from Local Funds. Under a temporary arrangement the Local Fund Board have Kept the Toll and made an annual payment to the Municipality equal to the previous income there from. This arrangement has led to constant ill feeling and has been unfavourably alluded to by Government. To obviate it, as well as to remove the objection at present raised to the high income of the Municipality from Tolls and the absence of registration, the Commissioners have proposed that the Local Fund Board should give up the Blavacod Toll and should receive instead one third of the Total Toll proceeds of the Municipality. This proposal has been laid before the Local Fund Board who were willing to agree

on

on condition of half the total proceeds being given, and the matter remains for the decision of Government. Extracts from the proceedings of the Commissioners and of the Local Fund Board are subjoined. I am decidedly of opinion that the Local Fund Board can fairly claim half, and that the Commissioners will still retain a revenue from Tolls quite as great as is compatible with a due proportion between Tolls and direct taxation.

10. The Commissioners it will be observed have not recorded their impression as to the popularity or otherwise of the Municipality confining themselves to the conclusion that the Tolls are not distasteful to the people of the town.

I am of opinion that the Municipality is popular, and that it will be more so as Education becomes more fully developed, the people thoroughly appreciating the advantage of good schools.

11. The tolls having been high, the direct taxation has been inconsiderable

and

and the funds have been judiciously expended under the very able ma-nagrment of the Commissioners in roads wells, bandy stands, lighting, conservancy &c: in such a manner as to benefit all classes & quarters.

I have the honor to be

Sir,

your most Obdt servant

A Macintyre

President

Transmit Report &c for
despatch ——— 1872

From.

The President of the
Municipal Commn
Palghaut.

To

The Chief Secretary
to Government
Ootacamund

Dated 19th September 1872

Rec'd 23

Encls: 6.

No 1329.

404 Accts 72 No 38

Answering the annual
Report of the Palghaut
Municipality for 1871/72.

Palghat Municipal Office
9th September 1872.

No 132.

To

The President

of Palghat Municipal Commission

Calicut.

Sir,

With reference to your letter of the 29th ultimo to the address of Vice President Ibeg to retransmit the Annual Report & Statements duly revised and to submit the following explanations of the points therein referred to.

I. The Auditors Statement has been framed in accordance with the forms submitted to Government as required in your letter under acknowledgment & is herewith forwarded.

II. The Balance shewn in Statement II under the head "Endowment" is a Clerical mistake - It has been duly placed under its proper head "Deposits."

3. The Amount shewn in Statement I A, as contribution received on account of Civil Dispensary is specially kept apart from Municipal Funds for the purpose of constructing a new Hospital hence the cause why Rs 1614-6-10 were not shewn in the Statement above referred to - A portion of this sum has been invested in the Savings Bank and another in the hands of Commissioner Sivaramayen, by whose exertions the amount was lately collected.

4. A sum of Rs 50 was paid into the Taluk Treasury on account of Contribution received for the Civil Dispensary but it was carried to the Credit of this Municipality by the Treasury Deputy Collector hence the cause of that amount being credited in Statement I under Grant III.

5. A sum of Rs 294-5-7 has been debited under Grant III on account of the Dispensary - This sum was paid out of Municipal Fund and cannot therefore appear in Statement I A.

6. With reference to G.O. dated 4th May 1872 No 627 the Commissioners have much satisfaction in stating that the payment

payment of toll to this Municipality does not appear to be in any way objectionable because its Collection has been limited to one entrance only in the 24 hours. This tax appears to work well & does not press hard on the Traffic and it does not moreover appear to be distasteful to the people of the town. The benefits of the Municipality are more & more felt & appreciated & the people are well reconciled to its demands.

I. A Complete list of the Commissioners is herewith forwarded.

I beg to remain,

Sir,

Your most obedt. Servant,

215

Report of the Palghaut Municipal Commission for 1871/72.

In accordance with Section 32 of the Towns Improvement Act the Municipal Commissioners for the Town of Palghaut have the honor to subit a report on the working of the Act in their Municipality during the year 1871/72. This report is however for Eleven months only namely from 1st May 1871 to the 31st March 1872.

Income. _____ The income of the Municipality from all sources during the year was Rupees 18829-8a-4p. This sum includes Rs 1822-9-4 the amount carried over from the previous year less the sum of Rs 52-8a-9p refunded under G.C. of 13th January 1872 No 58, of this sum Rs 3,292-7a-8p was raised by the tax on houses; Rs 2,207-0-0 by the tax on professions; Rs 10,059-9a-9p by tolls; Rs 931-1a-7p being contribution by the scale on account of the previous year; Rs 550 was received on acct of grants for Imperial roads and under Miscellaneous heads and other sources the amount raised was Rs 466-12a-6p. The Tolls for the year were fully collected with the exception of a sum of Rs 202-8a- due by the Local Fund Board under the arrangement made with the Commissioners regarding the Polavacode Toll Gates. The arrears of House Tax on the 31st March

amounted

amounted to Rs 868-12-6 and of the tax on trades and profesjions to Rs 869-2-- Nearly the whole of these arrears however have since been collected.

Expenditure.——The expenditure for the year was Rupees 13,755-11-0 as follows.

New Works Rs 875--6. Repairs Rs 5,233-9-5. Establishment Rs 858. Municipal Schools Rs 380-10-0 Result Grant Rs 718-8-0 Sanitation & Medical Services Rs 291-5-7. Vaccination Rs 110. Registration of Births & Deaths Rs 165. Conservancy Rs 2,211-3-2. Miscellaneous Rs 993-9-1. Supervision & Management Rs 1,866-12-6. and Refund Rs 52-0-9.

The expenditure under the head of new works was very small when compared with the budget provision under that head as it was found impossible to proceed during the year with the new Dispensary on account of the want of an approved plan and with the construction of the new bandy stand on account of the delay in procuring the land on which it is situated from the Madras Railway Company. A portion of the expenditure provided for a new Slaughter house was only incurred during the year. Both Slaughter house & Bandy Stand have however been completed in the beginning of the Current year at a cost of upwards Rs 2,300 to date. A Well much required by the inhabitants of Sultan Petta was commenced during the year but owing to the early setting in of the Monsoon the work could not be completed till the commencement of the Current Municipal year. It will therefore be seen that the expenditure on new works during the year

considerably
year was through accidental circumstances very below what the Commissioners hoped to be able to expend and that these works have either been carried out in the early months of the current year or will be carried out during its course. The Expenditure on repairs was also below the estimate as with many unascertain liabilities on account of Schools and Medical Charges the Commissioners were unwilling to undertake so extensive as they were accustomed to in the previous years and at the same time the expenditure in these years rendered fewer repairs in the year under report necessary. The Budget provision for Education was Rs 1,500 and the expenditure in the year only Rs 1099-2-- It is however to be noticed that the Charges on account of Normal Schools, Inspection and Inspecting School Masters were not paid, nor indeed has the amount of them been as yet communicated to the Commissioners. Had this been paid the Budget provision would have been exceeded. Of the expenditure Rs 330-10-0 was on account of the Kulpathy Schools and Rs 718-8-0 on account of Results' Grants to pial Schools within Municipal limits. The Budget provision on account of "Medical Charges" was Rs 500 but only Rs 291-5-7 was expended but it is to be observed that the Charges on account of the Hospital Asstts were not paid during the year. The expenditure under all heads was below the budget provision, and the balance carried forward to the Current year was Rupees 5,073-13-4.

Improvements.——During the year several very important roads in the Municipality were thoroughly repaired. Thus the Coimbatore Road was put in thorough order at a cost of Rs 803-7-6, and the road from Colavacode Tollgate through the Sultanpettah Bazar to the Colengode Tollgate at a cost of Rs 1255-3-9-- Both these roads were Imperial roads and which it is presumed have since passed to the Local Fund

Board

Board, but being in execrable order the Commissioners were compelled to expend the above sums on them - In addition the Kottakad road was repaired at a Cost of Rs 219-14-9, the Purley road at Rs 166-8--; the Streets in Moothan-tara a Suburb of the Big Bazaar at a Cost of Rs 960-3--; and a Number of Streets in the Sultanpettah and Big Bazaar at a cost of Rs 404-11-- In addition two new Culverts were built at a Cost of Rs 164-3--

Education. ——— The Kalpathy School, one of the Branches of the Palghat Rate School, was taken Charge of by the Commissioners on the 1st December 1871. The number of pupils then in attendance was 101 and it rose before the close of the year to 144. In fact the School building is scarcely large enough for the attendance and the Commissioners would willingly have opened another School on the Salary System but were deterred by the uncertainty felt by them regarding the amount to be paid to Schools on the Results System - For such Schools there was no budget provision but a sum of Rs 500 allotted to Village Schools was transferred to them. The results grant passed and probable for the year amounted however to Rs 1,200 of which amount Rs 718-8-- was paid and the Commissioners have early in the Current year placed at the disposal of the Educational Officers sufficient to meet the grants earned in last year but not passed. As the Charges for Inspection, Inspecting School Master and Normal School were not paid during the year, the Charges for the current year in which they will have to be met with be very considerable - The late Census returns show that upwards of 1000 Children in Palghaut are under instruction.

Medical ——— The Palghaut Charitable Dispensary was taken charge of by the Commissioners on 1st December last - It is expected that the New Hospital building will be erected during the Current year. Since the Hospital was assumed by the Commrs

1407 in

1407 in patients and 2,003 out patients were treated at it.

Public Health. ——— The public health during the year was remarkably good - The total number of deaths during the year was 305 which on a population of 30,943 shows a death rate of 11·3 per thousand. The Municipality may be said to have been quite free from Cholera — only two cases of a doubtful nature having been reported - There was also an almost complete exemption from Small pox only one death being attributed to the cause - Fever is the Chief cause of mortality in Palghaut but during the year only 40 deaths occurred from this cause - The Commissioners trust that the exertions made by them during the last few years have to some degree contributed to this favorable state of affairs - The Sanitary Commissioner inspected the Municipality in October 1871 and was on the whole well pleased with the sanitary condition -

Census. ——— The census operations in November 1871 were conducted by the Municipal Commissioners and were satisfactorily carried out - The management of this important duty was voluntarily undertaken by Mr Commissioner C. Sesvarama Iyer who took a great interest in the work and carried it out, with energy and success. The remaining Commissioners have much pleasure in recording the obligation under which they are to their brother Commissioner for the zeal & public spirit shown by him on the occasion. The census returns show a population in the Municipality of 30,943 of whom 14,929 are male & 16,014 females - of these 3575 Males and 121 females are returned as being able to read and write -

Accdt

Audit. The Accounts have been audited by Mr Ramaswamy Naidoo, Station Master Madras Railway and his report which is favorable is forwarded herewith. The Audit has been very carefully conducted.

The Accounts showing the receipts and Expenditure of the Municipality are submitted in the prescribed forms -

Palghat
23rd August
1872

Secretary

Comp'd Glad'd Romano
Auditor P.C.

Municipality of Palghaut

Population as per Census of 1871 — 30943.

Area comprised within Municipal limits Acres — 4350.-7.-142

			Rs	a.	p.
House & land rates assessed for 1872/73	Dwelling and other houses	1956.	2415.	4.	3.
	Shops	303.	1360.	9.	4.
	Gardens	85.	40.	7.	7.
	Percentage rate adopted at 6 per cent		3516	5	
Taxes on arts &c.	Class I.				
	Class II.	2.	50.		
	Class III.	21.	262.	8.	
	Class IV.	87.	522.		
	Class V.	222.	666.		
	Class VI.	513.	769.	8.	
	Class VII.	11.	11.		
	Class VIII	80.	403.		
			1662	7684	
Licenses on carriages and animals					
Carts registered					
License fees under Act and Bye-laws					
Collections of taxes — House tax	No. of Demand Notices served	373.			
	No. of Distress Warrants issued	30.			
	No. of Distraints made				
	Amount recovered				
	Other taxes — No. of Prosecutions				
	Amount involved				
	Amount recovered on account of tax				
	Amount recovered by way of fine &c.				

Comp.d
Head Assistant
Collector

Secretary.

Govt. Central Press No. 3803
S.O. No. 1329-74 — 6-8-1872 — 5,000.

Govt. Pte. Press 3230.

Pay Coord.

List of Municipal Vice President & Commissioners for carrying out in the Town of Palghat the purposes of the Towns Improvement Act III of 1871 for the year ending 31st March 1873.

1.	The Head Assistant Collector	Vice President.
2.	James Grimes Esqre ---- Range Officer	Commissioner.
3.	William Ebenezar Gay Esqre Non-Official	ditto.
4.	Perincollam Kristna Putter Tahsildar	ditto
5.	Nelishery Sivarama Iyer Non-Official	ditto
6.	Guram Soobrama Shastry. Ditto	ditto
7.	Terumellai Govinda Putter Ditto	ditto
8.	Terumangalam Kanniarad[illegible] Ryru Kurup Sub Magr	ditto
9.	Taravanat Shamoo Menon --- Official	ditto

31

Palghat
9th September
1872.

Secretary.

Exd
Pte & Records
Oct 11 72

Public 72
No 1606
Revd 4th Dec 72
Ans 13th Dec

Malabar Presidents office
Calicut 11th September 1872

No. 22.

From.

A. Macgregor Esqre

President of the Municipal Commission
Palghaut

To.

The Honorable R. S. Ellis C.S.

Chief Secretary to Government
Otacamund

Sir,

I have the honor to forward the Statements showing the actual receipts and disbursements of the Palghaut Municipality during the year 1871/72.

The report and Statements will follow shortly.

I have the honor to be
Sir
your most Obdt. Servant

A. M. Umbichy

Ag: Nd Asstt Collector for President.

STATEMENT I.—Revenue and Receipts of the Municipal Fund of the Town of Palghaut during the Official year 1871/72

		1871/72						
		Detail of Minor heads.			Total of Major heads.			
		Rs.	A.	P.	Rs.	A.	P.	Rs. A. P.
1.	Brought Forward							
	Municipal Fund.	1322	9	4	1322	9	4	
	Endowment.	"	"	"	"	"	"	
2.	Assignments and Allotments by Government.							
	Famine Pound Fund... Imperial Grants	550	"	"	"	"	"	
	(b) Rents. ..... Contributions	931	1	7	1481	1	7	
	(c.) Other Rents	"	"	"	"	"	"	

		Arrear.			Current.					
3.	Rates and Taxes &c.									
	(a.) Rates on Houses &c. (Section 40.)	598	8	5	2693	15	3	3292	7	8
	(b.) Taxes on Arts &c. (Section 57.)	478	8	"	1728	8	"	2207	"	"
	(c.) Taxes on Vehicles &c. (Section 63.)	"	"	"	"	"	"	"	"	"
	(d.) Registration of Carts &c. (Section 73.)	"	"	"	"	"	"	"	"	"
	(e.) Tolls (Section 77)	"	"	"	10039	9	4	10039	9	4
	(f.) Fees (Sections 106, 123, 125, 130, 131, 136, Bye-laws and Schedule A.)	"	"	"	3	8	"	3	8	"
	(g.) Magisterial Fines. (Section 17.)	"	"	"	25	4	"	25	4	"
4.	Fees in Schools and Training Institutions							144	"	6

								15587	13	"

A. M. Linthorthang
Ag. & Asstt. Collector for President

Municipal Office
Palghaut
18th Sept 1872.

To
The President
Municipal Commission
Palghaut

Sir,

I have the honor to forward herewith the Statement of Actual Receipt and Disbursements of the Municipality of Palghaut for 1871/72.

Dated 11th September 1872.
Rs. 15[illegible] — 15 22.
Encl: 2
B 1766

Forwarding Statement of Actual Receipt and Disbursements of the Municipality of Palghaut for 1871/72.

STATEMENT I.—Revenue and Receipts of the Municipal Funds &c. (Continued.)

	187					
	Detail of Minor heads.			Totals of Major heads.		
	Rs.	A.	P.	Rs.	A.	P.
8. Advances.						
(*a.*)						
(*b.*)						
(*c.*)						
Total.....						

Note to Statement I.

1. House and land rates are levied at per cent.
2. Taxes on Arts &c. are levied at
3. Taxes on Vehicles are levied at
4. Carts are registered at
5. Tolls are levied at
6. License Fees are at the rates sanctioned in G. O.

Honarary Secretary. *President.*

STATEMENT I.—Revenue and Receipts of the Municipal Funds &c. (Continued.)

35A

	1871/72					
	Detail of Minor heads,			Total of Major heads		
	Rs.	A.	P.	Rs.	A.	P.
5. Endowments and Sundry Contributions and Donation						
(*a.*) Hospital	50	"	"	50	"	"
(*b.*) Choultries.	"	"	"	"	"	"
(*c.*) Educational.	"	"	"	"	"	"
(*b.*) Miscellaneous.	"	"	"	"	"	"
6. Contributions From Local Funds.						
(*a.*) For Public Works.	"	"	"	"	"	"
Communications	"	"	"	"	"	"
School buildings	"	"	"	"	"	"
(*b.*) Educational	"	"	"	"	"	"
For training Schools	"	"	"	"	"	"
(*c*) Miscellaneous	"	"	"	"	"	"
Hospitals						
7. Miscellaneous.						
(*a.*) Rent of Municipal Markets Grass Rent	105	"	"	"	"	"
(*b.*) Rent and fees in Municipal Slaughter houses	5	"	"	"	"	"
(*c.*) Sale of Sweepings (Section 98.)	44	4	"	"	"	"
(*d.*) Private Scavenging ..... Sundries	11	4	5	"	"	"
(*e.*) Sale of Materials, Tools and Plants	22	9	9	"	"	"
(*f.*) Avenues.	55	13	9	243	15	11
Grand Total Receipts				18829	8	4

Malabar
President's Office
Calicut 11th September 72

A. M. Cubbon
Actg. 2nd Asstt Collector for President

STATEMENT I. A.—Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official year 187

Name of Institution.	Amount of funded Capital.	Balance.	Interest or produce of land.	Appropriation from Capital for expenditure.	Contributions and Donations of all kinds.	Sale of Medicines or sundry property.	Total (Columns 3—7.)	Current charges (Statement II and III .)	Allotted for Public Works Statement II A.	Total charges.	Balance.	REMARKS.
	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals and Dispensaries.												
2. Choultries.												
3. Education.												
4. Miscellaneous.												

Honorary Secretary. *President.*

STATEMENT II—Expenditure From the Municipal Fund of the Town of Palghaut

for the official year 187 1/72

	187 1/72 Detail of Minor heads. Rs.	A.	P.	Total of Major heads. Rs.	A.	P.	Rs.	A	P.
GRANT I.— (Public Works)									
1. New Works.	277	14	6	"	"	"			
(a.) Communications	"	"	"	"	"	"			
(b.) Educational	"	"	"	"	"	"			
(c.) Sanitary and Miscellaneous	597	2	"	875	"	6			
2. Repairs.									
(a.) Communications	4676	14	9	"	"	"			
(b.) Educational	"	"	"	"	"	"			
(c.) Salary and Miscellaneous	556	10	8	5233	9	5			
3. Establishment.	858	.	.	858	.	.			
4. Tools and Plants and Contingencies.									
5. Contributions from Local Funds.									
(a.) For									
(b.)									
Total Grant I ...				6966	9	11			
GRANT II.— (Education).									
1. Training Schools.									
(a.) Establishment	"	"	"	"	"	"			
(b.) Contingencies	"	"	"	"	"	"			
2. Municipal Schools.									
(a.) Establishment	368	"	"	"	"	"			
(b.) Contingencies	12	10	"	380	10	.			
3. Salary Grants.	~~708~~	~~8~~	.	~~718~~	~~8~~	.			

37

A. Ramachandra Rao
Ag: Asst Collector for President

STATEMENT II.—Expenditure from the Municipal Fund &c. *(Continued)*

	187 Detail of Minor heads. Rs.	A.	P.	187 Total of Major heads. Rs.	A.	P.	Rs.	A.	P.
GRANT II— (Education) *(Concluded).*									
4. Result's Grants	718	8	"	718	8	"			
5. Contribution to Local Fund for Educational Inspectorate.	"	"	"	"	"	"			
6. Miscellaneous	"	"	"	"	"	"			
Total Grant II ...				1099	2	"			
GRANT III.—Sanitation and Medical Services.									
1. Hospitals and Dispensaries,									
(a.) Establishment	85	8	"	"	"	"			
(b.) Medicines and supplies	"	"	"	"	"	"			
(c.) Diet of Patients	190	11	1						
(d.) Sundries and Contingencies	15	2	6	291	5	1			
2. Vaccination.									
(a.) Establishment	110	"	"	110	"	"			
(b.) Contingencies	"	"	"	"	"	"			
3. Registration of Births and Deaths.									
(a.) Establishment	165	"	"	165	"	"			
(b.) Contingencies	"	"	"	"	"	"			
4. Conservancy.									
(a.) Establishment	352	"	"						
(b.) Sanitary Service (cost of conservancy carts &c.)	1452	"	"						
(c.) Cleansing of tanks, wells and drains	20	7	2						
(d.) Contingencies — Watering Avenue trees	367	11	3	22					
Total Grant III...	"	"	"	27					

STATEMENT II.—Expenditure from the Municipal Funds &c (*Concluded.*)

39

	1871/72 Detail of Minor heads. Rs.	A.	P.	1871/72 Total of Major heads. Rs.	A.	P.
GRANT IV.— Miscellaneous Municipal Purposes.						
1. Lighting.						
(a.) Establishment	199	14	8	"	"	"
(b.) Contingencies	471	2	8	671	1	4
2. Market.						
(a.) Establishment.	"	"	"	"	"	"
(b) Contingencies.	"	"	"	"	"	"
3. Choultries.						
(a.) Establishment.	"	"	"	"	"	"
(b) Contingencies.	"	"	"	"	"	"
(c.) Feeding Travellers.	"	"	"	"	"	"
4. Watering Streets and Planting Avenues. — Water Bundall	30	"	"	"	"	"
5. — Public Gardens	292	7	9	322	7	9
Total Grant IV.. ...				993	9	1
GRANT.—V. Supervision and Management.						
1. Office.						
(a.) Establishment.	1324	6	9	"	"	"
(b.) Contingencies.	16	13	4	1341	4	1
2. Miscellaneous.	311	15	4	"	"	"
(a.) Auditor's fee.	100	"	"	"	"	"
(b.) Charges for taking Census	113	9	1	525	8	5
Total Grant V.....				1866	12	6
Advances recoverable	"	"	"	"	"	"
Refunds other than of current Taxes — Government contribution	52	"	9	52	"	9
Grand Total Expenditure.....				13755	11	"
Balances.						
(a.) Municipal Fund	"	"	"	5073	13	4
(b.) Endowment	"	"	"	"	"	"
Total.....				18829	8	4

Malabar
President's Office
Calicut 11th September 1872

A. M. Linthorthwaite
Honorary Secretary asstt. Collector for President.

STATEMENT II A.—Detail of Allotment for Expenditure on Public Works Estimated to Rupees 100 or upward.

PART I.—NEW WORKS.

No.	Project.	Amount of Estimate.	Past Expenditure.	Expenditure in 187	REMARKS.
(a.)	Communications.				
1.					
2.					
3.					
4.					
	Petty Works and Reserve.				
	Total.....				
(b.)					
	Education.....				
1.					
2.					
3.					
	Petty Works and Reserve.				
	Total.....				
(c.)					
	Sanitary and Miscellaneous.				
1.					
2.					
3.					
	Petty Works and Reserve.				
	Total.....				
	Grand Total.....				

PART II.—REPAIRS.

No.	Project.	Grant.	REMARKS.
(a.)	Communications.		
1.			
2.			
3.			
	Petty Repairs and Reserve.		
	Total		
(b.)	Educational.		
1.			
2.			
3.			
	Petty Repairs and Reserve.		
	Total.....		
(c.)	Sanitary and Miscellaneous.		
1.			
2.			
3.			
	Petty Repairs and Reserve.		
	Total.....		
	Grand Total.....		

Honorary Secretary. *President.*

To The Vice President
Municipal Commissio

Sir

I beg to inform you that in Co
the desire of the Commissioners I have exa
Municipal Accounts from 1st May 1871 to 31st
I examined the Registers of the
Profession Tax and found the Assessments to
Calculated and Correctly totalled.
I examined every item in the
Compared the receipts with the vouchers fo
Treasurer and the disbursements with the Re
and Cheques and found all Correct.
I examined the items posted in the
from the Day Book and found them Correct
I examined the items posted f
into the Ledger; the Receipts and Disbursem
different heads. A few of the items of R
not entered under their proper heads of rece
entries in the Day Book viz the House and
Miscellaneous Receipts. Loot Contributions.
I added up and checked the items
of every description and found all Correct ex
Inspectors Cheque Roll No 115 in which Rs
drawn which I think is simply an e

The vouchers are very regular, th
Receipts being signed by the Assistant in Cha
and those of Disbursements by the Vice Pres
of the members of the Commission.

I beg to suggest that the Receipt
and Profession Tax now in the vernacular
be kept in English showing the dates of co
remissions of each amount to enable the
to check the balance.

The Annexed is a tabulated st
of the Receipts of the Municipality in it
charged and of the disbursements for t
exhibiting a balance in favor of Rs 507

I beg to remain
Sir
Your most O

Palghaut
9th Sept. 1872

Aud

41

Palghaut

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March 1872
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Profession Tax
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Auditor

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Aud

Statement No I Revenues and Receipts of the Municipal Fund of the Town of Palgrant for the Official year 1871-72.

	Arrears	Current	1871-72 Detail of Minor Heads	1871-72 Totals of Major Heads
1 Balance brought forward. Municipal Fund.			1322 9 4	1322 9 4
Assignment and allotment by Govt.				
Imperial Grants			550 - -	
Contributions			931 1 7	1481 1 7
Rates and Taxes.				
Rates on houses	598 8 5	2693 15 3	3292 7 8	
Taxes on Arts.	478 2 -	1728 8 -	2207 - -	
Tolls	- - -	10059 9 4	10059 9 4	
Fees Byelaws and Schedule		3 8 -	3 8 -	
Pecuniary fines -		25 4 -	25 4 -	15587 13 -
Fees in schools and training institutions			144 - 6	144 - 6
Endowments to Sundry Contributions & Donations.				
Hospitals			60 - -	60 - -
Miscellaneous				
Rents and fees Municipal slaughter house			5 - -	
Sale of Implements			44 4 -	
Sale of Materials and tools			22 9 9	
Annuities			55 13 9	
Gross Rents.			105 - -	
Sundries			11 4 5	243 15 11
Grand Total Revenues & Receipts				18829 8 4

Statement No II Expenditure from the Municipal Fund of the Town of Palgrant for the Official year 1871-72.

		1871-72 Details of Minor Heads	1871-72 Totals of Major Heads	1871-72 Totals of each Grant
Grant I	Public works.			
	New works.			
	Sanitary and Miscellaneous	277 14 6		
	Repairs	597 2 -	875 - 6	
	Communications	1676 14 9		
	Lighting and Miscellaneous	556 10 8	233 9 5	
	Establishment	858 - -	858 - -	6966 9 11
Grant II	Education			
	Municipal Schools			
	Establishment	368 - -		
	Contingencies	12 10 -	380 10 -	
	Grants to grants	718 8 -	718 8 -	1099 2 -
Grant III	Sanitary & Medical Services			
	Hospitals			
	Establishment	85 8 -		
	Diet of Patients	190 11 1		
	Laundries & Contingencies	15 2 6	291 5 7	
	Vaccinatory			
	Establishment	110 - -	110 - -	
	Registration of Births & deaths			
	Establishment	165 - -	165 - -	
	Conservancy			
	Establishment	352 - -		
	Sanitary Service (Cost of Conservancy Carts)	1452 - -		
	Cleaning of Tanks wells & Drains	20 7 2		
	Contingencies	77 - 3		
	Watering Avenue Trees	309 11 9	2211 3 2	2777 8 9
Grant IV	Miscellaneous			
	Municipal Purposes			
	Lighting			
	Establishments	199 14 8		
	Contingencies	471 2 8	671 1 4	
	Water Conduit	30 - -	30 - -	
	Public Garden	292 7 9	292 7 9	993 9 1
Grant V	Superannuation			
	Management			
	Office			
	Establishment.	1324 6 9		
	Contingencies	16 13 4	1341 1 1	
	Miscellaneous			
	Miscellaneous	311 15 4		
	Auditors fees	100 - -		
	Charges for taking Census	113 9 1	525 8 5	1866 12 6
Refunds other than current Receipts	Refund Loans & Contributions	52 - 9	52 - 9	52 - 9
	Grand Total Expenditure			15755 11 -
	Balance Municipal Funds -			5073 13 4
				18829 8 4

Abstract

Balance brought forward Deposits by

Total

Demand & Collection & Balance Statement for the year 1871—1872

	1 Demand Assessed	2 Collected	3 Remitted on Appeal or otherwise	4 Written off as irrecoverable	5 Total Columns 2-3-4	6 Balance
Rate on Houses & Taxes on Arts	3498 4 10	2693 15 3	- - -	- - -	2693 15 3	804 6 7
	2160 5 4	1728 8 -	- - -	- - -	1728 8 -	731 13 4
Tolls	10262 1 4	10059 9 4	- - -		10059 9 4	202 8 -
	16220 11 6	14482 - 7	- - -	- - -	14482 - 7	1738 10 11

Arrears

	1 Balance of Old Demands	2 Arrears of previous year	3 Total Demand	4 Collected	5 Remitted	6 Written off as irrecoverable	7 Total Columns 4-5-6.	8 Balance
Rate on Houses & Taxes on Arts	1813 5 -	644 1 11	662 15 4	598 8 5	- - -	- - -	598 8 5	64 6 11
	158 -	600 4 8	615 12 8	478 8 -	- - -	- - -	478 8 -	137 4 8
Tolls	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	24 5 5	1244 6 7	1278 12 -	1077 - 5	- - -	- - -	1077 - 5	201 11 7

Calpham
9 Sept 1872

A. Ramaswamy Naidoo
Auditor

Inml/72
No 1806

Financial Department.

45

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commissioner, Palghaut, dated 17th September 1872, No. 23.

A. Order thereon. dated 4 Oct 1872 No 1329.

The receipts of the Palghaut Municipality for the year 1871-72 amounted to Rs 18,830, and the expenditure to Rs 13,756 leaving a balance in hand of Rs 5074. The Auditor's report shows that the Municipal accounts are very well kept and the returns submitted with the annual report appear to

Receipts

	Rs
Current Taxes	
Rate on houses	2,694
Tax on Arts	1,729
Tolls	10,069
Fees	3
Fines	25
	14.511
Arrear taxes	
Rates on houses	599
Tax on Arts	478
	15.588
School fees	144
Hospitals	50
Miscellaneous	244
	16,026
Assignment by Govt.	1,481
Balance brought forward	1,323
	Rs 18,830

to be correctly prepared with the exception of a slight clerical error in Statement II B, and statement I A which, instead of being an account of the receipts and charges of the Dispensary, merely contains an entry of Rs 1614 subscribed as a building fund. As this amount does not appear to have been invested, and cannot be used for ordinary Dispensary purposes, it finds no proper place in Statement I A, and may be entered for the present as a deposit in statement III to be credited to the Municipal fund when the building operations are being carried out.

The

Expenditure

	Rs
Public Works	
New Works	875
Repairs	5,234
Other items	858
Education	1,099
Dispensary	291
Vaccination	110
Regn. of births & deaths	165
Conservancy	2,211
Lighting	671
Public garden	293
Water fund ab	30
Supervision & management	1,867
Refunds	52
	13,756
Balance	5,074
	Rs. 18,830

2. The total demand for taxes arrears and current, amounted to Rs 7,237 and the collections to Rs 5,499, a balance being thus left outstanding at the close, of Rs 1738 or nearly one fourth of the whole demand. The Commissioners however report that the greater portion of this amount has since been realized.

3. The revenue from tolls was more than 70 per cent of the expenditure and more than 60 per cent of the receipts exclusive of the balance brought forward and the Govt contribution. The Municipality now propose

to

to assign $\frac{1}{3}$rd of the proceeds from tolls to the Local Fund Board for expenditure on roads leading to the town but beyond the Municipal limits. The Local Fund Board consider they are entitled to one half the tolls, and the matter is left for the orders of Government. Seeing that in the present year the receipts from Tolls were more than double the expenditure on roads (for which the Municipality had also a grant from Provincial Funds of Rs 550) and that the traffic tolled is very far from being merely in goods imported for consumption in the town, the Govt have no

no hesitation in deciding that $\frac{1}{2}$ of the toll proceeds is not more than the Local Fund Board are fairly entitled to receive.

4. The general working of the Municipality appears to have been satisfactory and the Government are glad to observe that the President is of opinion that the able management of the Commissioners has led to the Act being popular in the town.

H.

E.D.

To
The Presdt. of the Munl Commissioners, Palghaut &c
Board of Revenue "
Revenue Deptt "
Public Works Deptt "
Insp. Genl. of Police &c
Insp. Genl. I. M. Deptt &c
Sanitary Commr. &c
Director of Public Instn &c
Accountt Genl. &c
Presdt. of the Local Fund Boards - Malabar &c

Dup 1/10

1906 Feb 06

Govt. of {1872} Madras.

Financial

To

The Presidt Municl Commr
Palghaut

Dated Octr 4
Recd.

1872, No. 1329.

Nos. 38-39.

Reviewing the report on the working of the Palghaut Municipality for 1871-72.