M.R.O. 1—77,006—8-6-37.

(1) Number of pages 54

(2) Date of repair 20-3-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 809. Press ~~Mis.~~

77-78.

Dated 10-6- 1873.

28/29

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
10*th June* 1873.

No. 77. Read the following letter from A. MACGREGOR, Esq., President of the Municipal Commission, Palghaut, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Calicut, 25th January 1873, No. 47 :—

I have the honour to forward estimates of sums proposed to be raised and expended in the Municipality of Palghaut during the year 1873-74, except the statements noted in the margin, which will follow shortly.

Statement I.-A, "Endowment."
Statement called for in G. O., dated 15th December 1871, No. 1854.

2. The letter from the Vice-President forwarding the estimates is also enclosed.

From H. M. WINTERBOTHAM, Esq., Vice-President of the Municipal Commission, Palghaut, to A. MACGREGOR, Esq., President of the Municipal Commission, Palghaut, dated Palghaut, 17th January 1873, No. 2.

I have the honour to forward, herewith, estimates of the receipts and expenditure for 1873-74.

2. In framing these estimates, the Commissioners have been met by the difficulty that their expenditure has, during the last twelve months, been increased by the items shown below, at the same time that the revenue at their disposal is diminished by their having, under orders of Government, to make over to the Local-Funds Board half their collections from tolls :—

	RS.
Contribution to Normal School	837
Salary Grant	50
Results' Grant	1,200
Inspectorate	287
Hospital	500
Registration of births and deaths	435
Public bungalow	300
Total ...	3,609

3. To make good in part this loss of revenue, the Commissioners propose, *first*, to introduce a land-tax assessed at 7½ per cent. of the annual rent value, assuming that the rent value of the lands is equal to the amount of the Government demand upon them ; *second*, to raise he house-tax by (as a general rule) assessing the annual rent value of the houses at 7½ per cent. f their total value instead of at 5 per cent. as heretofore.

This will have the effect of raising the house-tax on most of the houses 50 per cent., but even o the municipal taxpayers will, as a rule, be paying less than the house-owners taxed under the Local-Funds' Act, owing to the low value originally put upon the houses within the Municipality.

The annual value at which the shops are assessed will not bear much raising.

From these two sources the Commissioners anticipate an increase of income amounting to Rupees 1,950.

4. During the current year the Commissioners have provided places for a market, a slaughter-house, and a bandypettah ; and, under Sections 124 and 137 of the Towns' Improvement Act, have authorized the levy of fees at the rates shown in the estimate. From these sources the Commissioners anticipate an income of Rupees 1,000.

5. They have been unable to allot any sum for the desired survey of the Municipality.

6. The Commissioners are uncertain as to the terms of the management between themselves nd the Local-Funds Board with regard to the hospital.

At a meeting of the Commissioners held 30th September 1871, at which the President of the Local-Funds Board was in the chair, and when it was agreed that the Commissioners should take over the hospital, the contribution payable from the Local Funds was fixed at Rupees 1,651, and the sum payable by the Commissioners at Rupees 517.

In their Proceedings on the Palghaut Budget-Estimate for 1872-73, dated April 18th, 1872, No. 527, Government reduced the contribution payable from the Local Funds to Rupees 750, "so as to agree with the Local-Funds Budget." Why that sum was fixed on by the Local-Funds Board the Commissioners have not the means of knowing.

The Commissioners were under the impression that they were to continue to receive a contribution of Rupees 1,651, and have entered this sum in their estimate of receipts, not knowing what other sum to enter.

No. 78. ORDER THEREON, 10th June 1873, No. 809

The following table is an abstract of the estimates of the Palghaut Municipality for 1873-74, as submitted by the President, compared with those for 1872-73:—

RECEIPTS.	1872-73. RS.	1873-74. RS.
Balance brought forward...	1,930	3,000
Assignment by Government	290	308
House-tax...	3,510	5,830
Tax on arts	2,600	2,700
Tax on vehicles...	...	...
Registration of carts ...	...	...
Tolls	11,110	9,000
Fees	...	21
Fines...	20	50
Endowments, &c.	400	120
Contribution from Local Funds	1,250	2,201
Miscellaneous	1,150	1,670
Total ...	22,260	24,900

CHARGES.	1872-73. RS.	1873-74. RS.
Grant I.—		
New Works	6,540	1,500
Repairs	4,300	4,250
Establishment	950	1,068
Contribution to Local Funds of half the toll collections		4,500
Other items	50	42
Grant II.—		
Training Schools	340	837
Municipal Schools ...	1,230	1,221
Salary Grants	...	50
Results' Grants	500	1,200
Contribution to Local Funds for Inspection..	490	287
Grant III.—		
Hospital	2,370	2,180
Vaccination	130	125
Registration of births and deaths	180	435
Conservancy	2,620	3,577
Grant IV.—		
Lighting	600	728
Public bungalows	...	300
Other items	250	800
Grant V.—		
Office	1,490	1,488
Miscellaneous	220	312
Total ...	22,260	24,900

2. The Commissioners propose to meet certain necessary items of expenditure by raising the House-tax from 5 to 7½ per cent. and by the imposition of a Land-tax. The Government are not prepared, however, to sanction any increase in the municipal taxation, and they have the less hesitation in declining to do so in the present instance, as the papers submitted do not show that it is really necessary. The entry under House-tax must, therefore, be reduced by the amount which the proposed additions were estimated to yield, viz., Rupees 1,950.

3. The Profession-tax must be dispensed with from the commencement of the year 1874-75, and it will then be open to the Commissioners to resubmit the proposals now disallowed in the event of their being unable to balance the budget by a reduction in the expenditure—a course which the Government would prefer. The receipts from tolls are reduced to Rupees 9,000 without any explanation, although the probable actuals for 1872-73 are shown as 10,600, and the actuals for 1871-72 amounted to Rupees 10,060. In the absence of any reason to the contrary, the Government think the estimate should be taken at Rupees 10,000.

4. As half the tolls are to be paid to Local Funds, the expenditure under Grant I. will be increased by Rupees 500, but on the other hand it may be reduced by Rupees 120 by restoring the allotment for Establishment to the amount sanctioned for 1872-73. The necessity for the increased expenditure under Conservancy is not explained, and the amount sanctioned for 1872-73 will be restored under this head also. The Government notice that the expenditure under the head "Watering streets and avenues" in 1871-72 was *nil*. The remaining Rupees 373 required to balance the budget may, therefore, be taken from the Rupees 500 allotted for that purpose, and the abstract of the budget as sanctioned will then be as follows:—

RECEIPTS.	RS.
Balance	3,000
Assignments	308
House-tax	3,880
Profession-tax	2,700
Tolls	10,000
Fees and fines	71
Miscellaneous	3,991
Total ...	23,950

EXPENDITURE.	RS.
Grant I.	11,740
Grant II.	3,595
Grant III.	5,360
Grant IV.	1,455
Grant V.	1,800
Total ...	23,950

5. The President will revise the educational contributions to Local Funds with reference to G. O., dated 24th May 1873, No. 727.

6. The Government have allowed the Local-Fund contribution to hospitals to remain at Rupees 1,651, as the Vice-President seems to consider that the Municipality are entitled to that amount. The President will endeavour to arrange the matter to the mutual satisfaction of both Boards. If that cannot be done the Government will then decide between them. The revision of the educational contributions, as directed above, will probably result in a saving to the Municipality equal to any reduction which may be made in the dispensary contribution. Failing that the budget must be balanced, so far as the Government can judge, by reducing the grant for New Works.

Proceedings of the Madras Government, Financial Department,
10th June 1873.

NOTIFICATION.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Palghaut, in the Malabar District, to levy, during the year beginning 1st April 1873 and ending 31st March 1874—

A rate on houses, buildings, and lands, according to the annual value thereof.
A tax upon arts, professions, trades, and callings.
Tolls on carriages, carts, and animals entering the municipal limits.

(By order of the Right Honourable the Governor in Council.)

W. HUDLESTON,
Chief Secretary.

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

Govt. of {1873} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Palghaut.

&c., &c., &c.

Dated June, 10th.

Recd. *Encl.*

G. O., 10th June 1873, No. 809.

JUNE.
Nos. 77-78.

Reviewing the Budget-Estimate of the Palghaut Municipality for 1873-74.

Statement III Municipality of Palghat.

Demand, Collection, and Balance Statement for the year 1871-72.

Current

	Demand assessed			Collected			Remitted on appeal or otherwise			Written off as irrecoverable.			Total columns 2, 3, 4.			Balance		
	1.			2.			3.			4.								
Rate on Houses y^a	3498	4	10	2693	15	3	"	"	"	"	"	"	2693	15	3	804	5	7
Taxes on arts y^a	2460	5	4	1728	8	"	"	"	"	"	"	"	1728	8	"	731	13	4
Tolls	10262	1	4	10059	9	4	"	"	"	"	"	"	10059	9	4	202	8	"
Total	16220	11	6	14482	"	7	"	"	"	"	"	"	14482	"	7	1738	10	11

Arrears.

	Balance of old demand			Arrears of previous year			Total demand			Collected			Remitted			Written off.			Total columns 4, 5, 6.			Balance		
	1.			2.			3.			4.			5.			6.								
Rate on Houses	18	13	5	644	1	11	662	15	4	598	8	5	"	"	"	"	"	"	"	"	"	64	6	11
Taxes on arts	15	8	"	600	4	8	615	12	8	478	8	"	"	"	"	"	"	"	"	"	"	137	4	8
Tolls	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Total	34	5	5	1244	6	7	1278	12	"	1077	"	5	"	"	"	"	"	"	"	"	"	201	11	7

Comp^d
Geo^s Rosario
Asst Sec^y

Secretary.

Statement III Municipality of Palghat

Abstract of Deposits Account for the year 1871/72.

	Rs.	a.	p.
Balance brought forward	1080	2	-
Deposits by Appellants	"	"	"
Ditto by Renters	"	"	"
Ditto by Contractors	"	"	"
Ditto by Contractors	405	"	"
Ditto as security by Municipal Servants	"	"	"
Deposited for execution of works for which private parties are liable	"	"	"
Deposits under Sections 56, 76, 79, 122, 143, 149 or Specials	"	"	"
Total	2205	2	-

	Rs.	a.	p.
Credited to Municipal Funds	443	7	4
Returned to Appellants	"	"	"
Ditto to Renters	"	"	"
Ditto to Contractors	429	2	8
Ditto to Municipal Servants	"	"	"
Work done	"	"	"
Erroneously credited by the Treasurer	"	"	"
Returned to parties	14	4	"
Paid to Claimants	"	"	"
Balance	1841	10	8
Total	2205	2	-

Secretary

Chairman Municipal Council

Statement II B Detail of Municipal Establishments

		No.	Salary per Mensem.	Salaries per Annum.	Total Major Heads.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
Grant III	Sanitation &c.				
	Registration				
	Registrars	1	15 - -	165 - -	165 - -
	Peons				
	Total	"	" " "	" " "	165 - -
	Conservancy				
	Nuisance Inspectors	1	25 - -	275 - -	
	Maistries	1	7 - -	77 - -	
	Scavengers	22	132 - -	1452 - -	
	Tolies	"	" " "	- - -	1804 - -
	Total				1804 - -
Grant IV	Miscellaneous Municipal purposes				
1	Lighting				
	Massaljies	3	19 - -		199 4 8
	Total				199 4 8
2	Markets	"	" " "	" " "	" " "
	Superintendents				
	Servants				
	Total	"	" " "	" " "	" " "
Grant V	Supervision & Management				
1	Office				
	Manager				
	Clerks	2	65 - -	715 - -	
	Accountants	"	" " "	" " "	
	Peons	3	19 - -	206 - -	
	Temporary Peons	2	10 - -	42 12 5	
	Tax collectors	2	30 - -	305 10 4	
	Masalchi	1	5 - -	55 - -	1324 6 9
	Total	"	" " "	" " "	1324 6 9

Secretary

Statement II B Detail of Municipal Establishment

		No	Salary per mensem	Salaries per annum	Totals Major heads
			Rs. a. p.	Rs. a. p.	Rs. a. p.
Grant I	Public Works				
	Overseers	1	50	650	
	Maistries Allowance	3.	10	208.	
	Road coolies		.. .. ..	.. .. ..	888. .. ..
	Total		.. .. ..	.. .. ..	888. .. ..
Grant II	Education				
	1 Training Schools		.. .. ..	.. .. ..	
	Masters		.. .. ..	.. .. ..	
	Clerks		.. .. ..	.. .. ..	
	Servants		.. .. ..	.. .. ..	
	Total		.. .. ..	.. .. ..	.. .. ..
	2 Municipal Schools				
	Masters	4.	8/	340	
	Clerks		.. .. ..	.. .. ..	
	Servants	1.	5.	20	368. .. ..
	Total		.. .. ..	.. .. ..	368. .. ..
Grant III	Sanitation and Medical services				
	1 Hospitals and Dispensaries				
	Medical Subordinates Allowance	1	10	30	
	Clerks		.. .. ..	.. .. ..	
	Servants	5.	13. 8 ..	55. 8. ..	
	Total		.. .. ..	85 8. ..	85 8
	2 Vaccination				
	Vaccinnators	1.	10	110	
	Peons		.. .. ..	.. .. ..	
	Total		.. .. ..	110	110 .. ..

Secretary

Statement II A Detail of Allotment and expenditure on Public Works continued

Project	Grant		
Communications			
Munsiff Court road	954	1	..
Coimbatore road	803	7	8
Mutanthara road	960	3	..
Repairing roads during Monsoon	584	10	..
Repairing Colavacode road	275	4	3
Repairing Purley road	166	8	..
Kotacad road	219	14	9
Repairing 21 roads and streets	430	2	6
Repairing Bridges		..	..
Repairing side drains	470	6	6
Petty works		..	..
Repairing tools	86.	4	2
Collecting river shingle	84	13	10
Collecting shingle	81.	5	..
Total	5233.	9	5.

Statement II A Detail of Expenditure on Public Works estimated to cost Rupees 100 or upwards

Part I. New Works

	Project	Amount of Estimate	Rs	as	p	Past Expenditure	Rs	as	p	Expenditure in 1871-72	Rs	as	p	Remarks
	Communications													
1	Tunnels at Manicholam & Mutantara									171	7			
2	Certain Extra works to Bridges									106	7	6		
	Excavating a well on the side of Muniappenticolam									29	7	2		
	Compensation paid to Railway Company for Malaporcum for converting the same to Bandy Pettah									200				
	A portion of charges to Slaughter house									100				
	Total									575		6		

Secretary

Statement II Expenditure from the Municipal Fund

for the year continued

		1871-72 Detail of Minor heads	Rs	as	p	Totals Major heads	Rs	as	p	
Grant III	Sanitation & 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	7	300	
2	Vaccination									
	(a) Establishment		110	-	-	110	-	-	110	-
	(b) Contingencies		-	-	-					
3	Registration of Births & Deaths									
	(a) Establishment		165	-	-	165	-	-	200	
	(b) Contingencies									
4	Conservancy									
	(a) Establishment		352			352				
	(b) Sanitary service (cost of conservancy Carts &c)		1452	-						
	(c) Cleaning of tanks wells & drains		20	7	2					
	(d) Contingencies		77	-	3					
	(e) watering avenue trees		309	11	9	2211	3	2		
	Total Grant III					2777	8	9	3223	-
Grant IV	Miscellaneous Municipal purposes									
1	Lighting		199	4	8					
	(a) Establishment		471	2	8	671	4			
	(b) Contingencies		-	-	-					
2	Markets		-	-	-					
	(a) Establishment		-	-	-					
	(b) Contingencies		-	-	-					
3	Choultries									

Secretary

Statement II Expenditure from the Municipal Fund continued

	1871-72 Detail Minor heads			1871-72 Totals Major heads			
Grant IV. Miscellaneous Municipal purposes				Rs. 671	a. 1	p. 4	
3 Choultries							
(a) Establishment							
(b) Contingencies							
(c) Feeding Travellers							
4 Watering streets and planting avenues							
5 Water Pandal							
6 Public garden	30	-	-				
	292	7	9	322	7	9	
Total Grant IV				993	9	1	1369
Grant V Supervision and Management							
Office							
(a) Establishment	1324	6	9				
(b) Contingencies	16	13	4				
2 Miscellaneous	311	15	4				
3 Auditor's fees	100	-	-				
4 Charges for taking census	113	9	1	1866	12	6	
Total Grant V				1866	12	6	
Amount repaid							
Refund other than of current taxes							
(a) Erroneously credited by Treasurer	14	2	5				
(b) Refunded on account of Govt for last year	52	-	9	52	-	9	
Grand total Expenditure				13758	11	5	18981
Balances							
(a) Municipal Fund	5073	13	4				2419
(b) Deposits	1841	10	8	5074			
Total				6915	8	-	21400

Compd. Cash Journal Page 8

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Statement II Expenditure from the Municipal Fund of the Town of Palghaut for the official year 1871/72

	1871-72 Detail of Minor heads			1871-72 Totals Major heads			
Grant I (Public Works				Rs.	a.	p.	
1 New works							
(a) Communications	277	4	6				
(b) Educational	"	"	"				
(c) Sanitary & Miscellaneous	597	2	-	875	-	-	3500 - -
2 Repairs	-	-	-				
(a) Communications	1,676	14	9				
(b) Educational	-	-	-				
(c) Sanitary & Miscellaneous	556	10	8	5,233	9	5	6500 - -
3. Establishment	-	-	-	858	-	-	950 -
4 Tools & plants and contingencies	-	-	-	-	-	-	-
5 Contributions to Local Funds	-	-	-	-	-	-	-
Total Grant I				6967	9	11	
Grant II Educational							
1. Training schools							
(a) Establishment							
(b) Contingencies							
2. Municipal Schools							
(a) Establishment	368	-	-				
(b) Contingencies	12	10	-	380	10	-	
3 Salary grants							1500 - -
4 Result grants	718	8	-	718	8	-	
5 Contributions to Local Funds for Educational Inspectorate							
6 Miscellaneous							
Total Grant II				1099	2	-	

Statement I A. Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official year 1871-72.

Name of institution.	Amount of funded capital.	Balance.	Interest or produce of fund.	Deficiency from estimate for expenditure	Sale of Indemnities or sundry property.	Contributions and donations and receipts of all kinds.	Total (Columns 3-7)	Current charges Statements II and III	Allotted for Works. Statement II A.	Total charge.	Balance.	Remarks.
	2	3	4	5	7	9	8	9	10	11	12	13
1. Hospitals & Dispensaries											1614 6 10	
2. Charities.							1614 6 10	24 5 7				
3. Educational.												
4. Miscellaneous.												

Secretary

Compared Chandrasekaran Dec 1872

Statement I Revenues & Receipts of the Municipal Town &c continued

	For 1871-72 Detail & Totals of Minor heads	Major heads
	R. a. p.	R. a. p.
8 Advances recovered		
(a) Fencing avenue trees		

Note to Statement I

1. House and land rates are levied at 6 per cent
2. Taxes on arts &c are levied at half schedule rates.
3. Tolls are levied

Statement I Revenue and Receipts of the Municipal Fund &c continued

	1871-72 Detail of Minor heads			1871-72 Totals of Major heads		
	Rs	a	p	Rs 18535	a	p
5 Endowments & Sundry Contributions & Donations						
(a) Hospitals	50	-	-	50	-	-
(b) Choultries						
(c) Educational						
(d) Miscellaneous						
6 Contributions from Local Funds						
(a) For Public Works						
Communications						
(b) Educational						
For Training Schools						
(c) Miscellaneous						
Hospitals						
7 Miscellaneous						
(a) Rents of Municipal markets						
(b) Rents and Fees in Municipal Slaughterhouses	5	-	-			
(c) Sale of sweepings (Section 98)	44	4	-			
(d) Private scavenging	-	-	-			
(e) Sale of materials and Tools & Plant	22	9	7			
(f) Avenues	55	13	9			
(g) Grass rents	105	-	-			
(h) Sundries	11	4	5	438 243-15-11		
Total				18829-8-4 30 - -		24600

Secretary

23

Statement I Revenues and Receipts of the Municipal Fund of the Town of Palghaut during the official year 1871-72

	1871-72 Detail of Minor heads			1871-72 Totals of Major heads		
	Rs	a	p	Rs	a	p
1 Balance brought forward						
(a) Municipal Fund	1,322	9	4	1,322 3	9	4
(b) Endowments						
2 Assignments and allotments by Govt						
(a) Surplus Pound Fund						
(b) Ferry Rents						
(c) Fishery Rents						
(d) Contributions	931	1	7	1,481	1	7

	Arrear			Current					
3 Rates and Taxes &c									
(a) Rate on Houses &c (Sec: 40)	598 9	8	5	2,693 4	15	3	3,292	7	8
(b) Taxes on Arts &c (Sec: 57)	478	8	-	1,728 9	8	-	2,207	-	-
(c) Taxes on Vechiles &c (Sec: 63)	"	"	"	"	"	"	"	"	"
(d) Registration of carts (Sec 73)	"	"	"	"	"	"	"	"	"
(e) Tolls	"	"	"	10,059 60	9	4	10,059	9	4
(f) Fees (Sections 106 123 125 130 131 136 bye. laws & Schedule A	"	"	"	3	8	-	3	8	-
(g) Magisterial Fines (Sec 17)				25 ½	-		25	4	-
4 Fees in Schools and training institutions	1077			14511			"	"	"
							15587	13	-
							144	-	6
							18335	8	5

Calicut

Calicut

Dist 72
No 1825

25

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Magistrate of

(Here enter 187 , No.)

ORDER THEREON, Notification

UNDER the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Calicut in the Malabar District, to levy during the year beginning 1st May 1873, and ending 30th April 1874.

A rate on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

Tools on carriages, carts, and animals entering the Municipal limits.

Taxes on carriages, horses, and other animals as described in Schedule C. to the above Act annexed.

Fees on the registration of carts.

To

The President of the Municipal Commission in

28

Value instead of at 5% as heretofore.

Received
17 Jan 1873

27 L

Palghaut Municipal Office -
17th January 1873.

No. 2.

From,
The Vice President
of Palghaut Municipality

To,
The President
of the Palghaut Municipality
Calicut.

Sir,

I have the honor to forward herewith Estimates of the receipts and expenditure for 1873-74.

2. In framing these Estimates the Commissioners have been met by the difficulty that their expenditure has during the last twelve months been increased by the items shown in the margin, at the same time that the revenue at their disposal is diminished by their having, under orders of Government to make over to the Local Funds Board half their Collections from tolls.

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Results Grant	1,200.
Inspectorate	287.
Hospital	500.
Registration Births and Deaths	435.
Public Bungalow	300.
	3,609.

3. To make good in part this loss of revenue the Commissioners propose First to introduce a land tax assessed at 7½ per cent of the Annual rent-value, assuming that the rent Value of the lands is equal to the amount of the Govern.t demand upon them. Second to raise the house-tax by (as a general rule) assessing the Annual rent-Value of the houses at 7½ per cent of their total Value instead of at 5% as heretofore.

This

This will have the effect of raising the house tax on most of the houses 50 per Cent, but even so the Municipal Tax payers will, as a rule, be paying less than the house owners taxed under the Local Funds act, owing to the low value originally put upon the houses within the Municipality.

The annual Value at which the Shops are Assessed, will not bear much raising.

From these two Sources the Commissioners anticipate an increase of income Amounting to Rupees 1,950.

4. During the Current year the Commissioners have provided places for a Market, a Slaughter house and a Bandy stand and under Sections 124 & 137 of the Towns improvement act have Authorized the levy of fees at the rates shown in the Estimate. From these Sources the Commissioners anticipate an income of Rs. 1,000.

5. They have been unable to allot any sum for the desired survey of the Municipality.

6. The Commissioners are uncertain as to the terms of the Management between themselves and the Local Funds Board with regard to the Hospital.

At a meeting of the Commissioners held 30th September 1871. at which the President of the Local Funds Board was in the Chair, and when it was agreed that the Commissioners should take over

the Hospital, the Contribution payable from the Local Funds was fixed at Rs. 1,651. and the sum payable by the Commissioners at Rs. 517.

In their proceedings on the Padaka Budget Estimate for 72/73 dated april 18th 1872 No. 527. Government reduced the Contribution payable from the Local Funds to Rs. 750, "so as to agree with the Local Funds Budget." why that sum was fixed on by the Local Funds Board the Commissioners have not the means of knowing.

The Commissioners were under the impression that they were to continue to receive a Contribution of Rs. 1,651 and have entered this sum in their Estimate of Receipts, not knowing what other sum to enter.

I have the honor to be,
Sir,
Your most obedt. Servt.

H. M. Winterbotham
Vice President.

Abstract Statement of the Sums proposed to be raised and expended in the Municipality of Palghaut during the year 1873-74.

	Current year. actual of expired year	Current year. Budget.	Current year. Nine Months actuals.	Current year. Regular.	New Year.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
1. Opening balance borrowed	1,322. 9. 4.	1,930.	5,073. 13. 4.	.. .. ..	3,000.
2. Assignments & Allotments by Government	1,481. 1. 7.	290.	61. 14. 4.	138. 1. 8.	308.
3. Rates & Taxes	15,587. 13. ..	17,240.	11,309. 3. 5.	5,330. 12. 7.	17,601.
4. Fees in Schools & Training Institutions	144. .. 6.	380.	428. 6. ..	.. .. ..	500.
5. Endowments and Sundry Contribution & Donations	50.	400.	52. 14. 6.	347. 1. 6.	120.
6. Contribution from Local Funds	.. .. ..	1,250.	500.	750.	2,201.
7. Miscellaneous	243. 15. 11.	770.	790. 16. 6.	.. .. ..	1,170.
8. Advances recovered	.. .. ..	.. .. ..	.. .. ..	.. .. ..	..
Total Receipts	17,506. 15. ..	20,330.	13,138. 5. 9.	.. .. ..	21,900.
Grand Total	18,829. 8. 4.	22,260.	18,207. 2. 1.	.. .. ..	24,900.
Expenditure.					
Grant I. Public Works	6,966. 9. 11.	11,840.	6,116. 12. 8.	5,723. 3. 4.	11,360.
" II. Education	1,099. 2. ..	2,560.	2,408. 14. 5.	151. 1. 7.	3,595.
" III. Sanitation & Medical Service	2,777. 8. 9.	5,300.	4,039. 5. 3.	1,260. 10. 9.	6,317.
" IV. Miscellaneous Mc purpose	993. 9. 1.	850.	1,045. 14. 4.	.. .. ..	1,828.
" V. Supervision & Management	1,918. 13. 3.	1,710.	1,368. 9. ..	341. 7. ..	1,800.
Total Expenditure	13,755. 11. ..	22,260.	14,777. 7. 8.	.. .. ..	24,900.
Closing Balance	5,073. 13. 4.	.. .. ..	3,227. 11. 5.	.. .. ..	..
Grand Total	18,829. 8. 4.	22,260.	18,207. 2. 1.	.. .. ..	24,900.

A. de. Vanderbotham

Vice President.

Ex^d Elias D'Rozario
Asst Sec^y

G.O. 1st Sept 73 No 1111

1st Sept 1873

27. 6. 92

STATEMENT I. A.—ENDOWMENTS entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official year 187 3/74.

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.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals and Dispensaries.	"	"	"	"	1651	120	1771	2180	"	2,180	"	Rs 609 Extent balance.
2. Choultries.												
3. Education.												
4. Miscellaneous.												
Travellers Bungalow	"	"	"	"	80	"	"	300	"	300	"	

H. M. Winterbotham
Vice President.

~~Honorary Secretary.~~

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Malabar
President's Office
Calicut 1st February 1873

No. 49.

From,

A. MacGregor Esqr.
President of the Palghaut Municipality
Calicut

To,

The Honorable W. Hudleston
Chief Secretary to Government
Fort St. George

Sir,

With reference to my letter No. 47 dated 25th January 1873, I have the honor to forward Statement I A "Endowment" and Statement called for in Government Order dated 15th December 1871 No. 1854, in connection with the Palghaut Municipal Budget for 1873-74.

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

A MacGregor
President

Docket of Rets 172

Finant 1873 Dept.

~~Depart~~

From

The President of the
Palghaut Municipality
Calicut

To.

The Chief Secretary
to Government
Fort St George

Date 1st February 73

Rec'd 6th February 73

No. 49.

Encls. 2. W. 224

Forwarding the Statement
in connection with the
Palghaut Budget for 1873-74
referred to in President's
letter No 47 of 25th Ultimo.

Statement I. Revenues & Receipts of the Municipal Fund of the Town of Palghaut during the Official year 1873-74.

	1873-74. Detail of Minor Heads.			1873-74. Total of Major Heads.			For 1872-73.		
	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.
1. Balance brought forward.									
a. Municipal Fund	3,000.	..	..						
b. Endowments	..	..	..						
c. Balance of Public donations for Hospital Building	..	..	..	3,000.	..	..			
2. Assignments & Allotments by Government									
a. Surplus Pound Fund	50.	..	..						
b. Ferry Rents	..	..	..						
c. Fisherry Rents	..	..	..						
d. Grants to Municipal School of middle class at Kalpathi	258.	..	..	308.	..	..			
3. Rates and Taxes.	Arrears.			Current.					
a. Rate on Houses &c. (Section 40)	..	..	..	3,880.	..	..			
b. Taxes on arts &c. (Section 57)	..	..	..	2,700.	..	..			
c. Taxes on Vehicles &c. (Section 63)	..	..	..	..	..	..			
d. Registration of Carts (Section 73)	..	..	..	..	..	..			
e. Tolls ... (Section 77)	..	..	..	9,000.	..	..			
f. Fees (Sections 106, 123, 125, 130, 131, 136, Bye-laws & Schedule A	..	..	..	21.	..	..			
g. Magisterial fines (Section 17)	..	..	..	80.	..	..	..	..	..
							17,601.	..	..
4. Fees in Schools & training institution				500.	..	..	500.	..	..
5. Endowments & Sundry Contributions & Donation.									
a. Hospitals				..	..	..	..	..	..
b. Public Bungalow				..	..	..	..	..	..
c. Educational				..	..	..	..	..	..
d. Miscellaneous - Sale proceeds of Medicines				120.	..	..	120.	..	..
6. Contributions from Local funds.									
a. For Public Works - Communication - Imperial line				550.	..	..	..	..	..
b. Educational				..	..	..			
c. Miscellaneous. Hospitals				1651.	..	..	2,201.	..	..

Statement I. Revenues & Receipts of the Municipal Fund &c. continued.

	1873-74. Detail of Minor Head.			1873-74. Total of Major Head.			For 1872-73.		
	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.
							235.	..	..
Miscellaneous.	400.	..	..				290.	..	..
a. Rents of Municipal Markets	200.	..	..						
b. Rents & fees in Municipal Slaughter House	30.	..	..						
c. Sale of Sweepings (Section 98)	..	..	..						
d. Private Scavangering	10.	..	..						
e. Sale of Materials tools & plants	50.	..	..				650.	..	..
f. Revenues	400.	..	..						
g. Fees in Municipal Bandy Pettahs	..	..	..						
h. Grass rent	80.	..	..	1,170.	..	..			
i. Rents of Public Bungalow									
Total	..	..	..	24,900.	..	..			

Note to Statement I.

1. Houses & Buildings rates to be levied at 6 per Cent on rental & Lands at 7½ per Cent.
2. Taxes on arts &c. to be levied at half the rate.
3. Tolls to be levied at half the rate.
4. License fees to be levied at one anna per every animal slaughtered.
5. Bandy-petta fees, ½ anna for each bandy per day.
6. Fees in market - for each head of cattle 6 pie per day.
   do - do. Sheep or Goat 3 do - do.
   do - do. - petty trader - 3 - do - do

A. M. Lindsay
Vice President.

Statement II. Expenditures from the Municipal Fund of the Town of Palghaut for the Official year 1873-74.

	Detail of Minor Heads	Total of Major Heads	For 1872-73
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Grant I. (Public Works.)			
1. New Works.			
a. Communications			
b. Educational	1000.		3707. ..
c. Sanitary & Miscellaneous	.. .. ..		
d. Hospital Buildings	500.		
	.. .. ..	1500.	
2. Repairs			
a. Communications	4000.		4072. ..
b. Educational	50.		80. ..
c. Sanitary & Miscellaneous	200.	4250.	150. ..
3. Establishment	1068.	1068.	948. ..
4. Tools, plants & contingencies	42.	42.	50. ..
5. Contribution to Local Funds-			
a. Half of Toll Collections	4500.	4500.	
Total Grant I	.. .. ..	11360.	
Grant II. Education.			
1. Training Schools.			
a. Contribution to Normal School at Calicut	837.	.. .. ..	331. ..
b. Establishment	.. .. ..	.. .. ..	
c. Contingencies	.. .. ..	837.	
2. Municipal Schools.			
a. Establishment	1104.		1104. ..
b. Contingencies	117.	1221.	130. ..
3. Salary Grants	50.	50.	
4. Result Grants	1200.	1200.	1200. ..
5. Contribution to Local Funds for Educational Inspectorate	287.	287.	349. ..
6. Miscellaneous	.. .. ..	.. .. ..	.. ..
Total Grant II	.. .. ..	3595.	.. ..
Grant III. Sanitation & Medical Services.			
1. Hospital & Dispensaries			
a. Establishment	750.	.. .. ..	390. ..
b. Medicines & Sepplies	370.	.. .. ..	370. ..
c. Diet of patients	660.	.. .. ..	804. ..
d. Sundries & contingencies	280.	.. .. ..	492. ..
e. Hospital rent	120.	2180.	120. ..
			2176

Statement II. Expenditures from the Municipal Funds &ca. (continued.)

	Detail of Minor Heads	Total of Major Heads	For 1872-73
	Rs. a. p.	Rs. a. p.	Rs. a. p.
		2180.	
Grant III. Sanitation & Medical Services (continued.)			
2. Vaccination-			
a. Establishment	120.		
b. Contingencies	5.	125.	125. .. ..
3. Registration of Births & Deaths.			
a. Establishment	420.		
b. Contingencies	15.	435.	185. .. ..
4. Conservancy-			
a. Establishment	384.	.. .. ..	384. .. ..
b. Sanitary Service - Cost of conservancy Carts &ca	2160.	.. .. ..	1584. .. ..
c. Cleansing of tanks, Wells & drains	700.	.. .. ..	500. .. ..
d. Contingencies	333.	3577.	150. .. ..
Total Grant III	.. .. ..	6317.	.. .. ..
Grant IV. Miscellaneous - Municipal purposes.			
1. Lighting	228.	.. .. ..	228. .. ..
a. Establishment	500.	728.	372. .. ..
b. Contingencies			
2. Public Bungalow-	120.		
a. Establishment	150.		
b. Repairs	30.	300.	
c. Contingencies	120.		
3. Public Garden-			
a. Establishment	180.		
b. Repairs	.. .. ..	300.	
c. Contingencies	500.	500.	500. .. ..
4. Watering Streets & planting avenues	.. .. ..	1828.	.. .. ..
Total Grant IV			
Grant V. Supervision and Management-			
1. Office.	1428.		1428. .. ..
a. Establishment	60.	1488.	60. .. ..
b. Contingencies	100.	.. .. ..	100. .. ..
2. Miscellaneous	60.	.. .. ..	60. .. ..
a. Auditors' Fees	132.	312.	90. .. ..
b. Remuneration to a Clerk in the President's Office			
c. Printing Charges & Stationary &ca	.. .. ..	1800.	.. .. ..
Total Grant V	.. .. ..	.. .. ..	.. .. ..
Advances Recoverable	.. .. ..	.. .. ..	.. .. ..
Repaid other than of Current taxes	.. .. ..	24900.	.. .. ..
Grand Total			

A. L. Vincent Bothamley

Vice President.

Statement II. B. Detail of Municipal Establishment - Concluded -

	No	Salary per mensem.			Salary per annum.			Total major Heads		
		Rs	as	p	Rs	as	p	Rs	as	
Grant V. Supervision & Management.										
1. Office.										
Clerks (one at 45 & 1 at 20)	2.	65.	-	-	780.	-	-			
Accountants	"	-	-	-	-	-	-			
Masalchi	1.	5.	-	-	60.	-	-			
Peons	1	7.	-	-	84.	-	-			
Tax Collectors	2.	30.	-	-	360.	-	-			
Peons to ditto	2.	12.	-	-	144.	-	-	1428.	-	
Total	8	119.	-	-	1428.	-	-	1428.	-	

H. M. Winterbotham

Vice President.

Malabar President's Office

Calicut 25 January 1873

No 47.

From,

A. MacGregor Esqre

President of the Palghaut Municipality

Calicut

To,

The Honorable W. Hudleston

Chief Secretary to Government

Fort St. George

Sir,

I have the honor to forward the Estimates of Receipts proposed to be raised and expended in the Municipality of Palghaut during the year 1873-74. Except the Statements noted in the margin which will follow shortly.

The letter from the Vice President forwarding the Estimates is also enclosed.

I have the honor to be

Sir,

your most Obdt. Servant

A MacGregor

President

Statement I A "Environment"

Statement called for in G. O dated 15th December 1871 No 1854.

Rec'd Revenue Acct 18th Feb

G O 10 Jan 1873-78

Rec'd 17/2/73

Rec'd 1873

10 Jan 1873-78

Financial Department.

PROCEEDINGS *of the* **MADRAS GOVERNMENT.**

Read the following letter from the President of the Palghaut Municipality, Calicut, dated 25th January 1873 No. 47.

Order thereon. Consumed 10th June 1873. No. 809.

The following table is an abstract of the Estimates of the Palghaut Municipality for 1873-74 as submitted by the President compared with those for 1872-73.

Receipts	1872-73	1873-74
Balance brought forward	1930	3000
Assignment by Govt	290	308
House taxes	3510	5830
Tax on carts	2600	2700
Tax on Vehicles	"	"
Registration of carts	"	"
Tolls	11110	9000
Fees	"	21
Fines	20	50
Endowments &c.	400	120
Contribn from Local Funds	1250	2201
Miscellaneous	1150	1670
	22260	24900

Rec'd 18 March 73 Dept. 226.

To Govt June 73 No. 77

Copy of Estimate of the Palghaut Municipality for 1873-74 submitted by the President

Extract Proceedings of the Government of Fort St. George Financial Department dated 10th June 1873 No. 809

To the President of the Palghaut Municipality Calicut.

Sir,

I am directed to transmit herewith a Copy of the Estimate of the Palghaut Municipality for 1873-74 with the Observations thereon of the President.

I am Sir
Your obedient Servant
(Signed) W. Keightley
Secretary to Government

Copies to Board 20-8-73-78

Charges	1872-73	1873-74
Grant I		
New works	6,540	1,500
Repairs	4,300	4,250
Establishment	950	1,068
Contribution to Local Funds of half the Toll collections	"	4,500
Other Items	50	42
Grant II		
Training Schools	340	897
Municipal Schools	1230	1221
Salary grants	"	50
Result grants	500	1200
Contribution to Local Funds for Inspection	490	287
Grant III		
Hospital	2,370	2,180
Vaccination	130	125
Registration of births and deaths	180	435
Conservancy	2,620	3,577
Grant IV		
Lighting	600	728
Public Bungalows	"	300
other Items	250	800
Grant V		
Office	1,490	1,488
Miscellaneous	220	312
	22,260	24,900

The Commissioners propose to meet certain necessary items of expenditure by raising the House tax from 5 to 7½ per cent and by the imposition of a land tax. The Government are not prepared however to sanction any increase in the Municipal taxation and they have the less hesitation in declining to do so in the present instance, as the papers submitted do not show that it is really necessary. The entry under House tax must therefore be reduced by the amount which the proposed additions were estimated to yield viz Rupees 1950.

The Profession tax must be dispensed with from the

was nil. The remaining Rupees 373 requeried to balance the budget may therefore be taken from the Rupees 500 allotd for that purpose and the abstract of the budget as sanctioned will then be as follows.

Receipts		Expenditure	
Balance	Rs. 3000		
Assignments	" 308	Grant I	Rs 11740
House tax	" 3880	Grant II	" 3595
Profession tax	" 2700	Grant III	5360
Tolls ——	" 10000	Grant IV	1455
Fees & Fines	" 71	Grant V	1800
Miscellaneous	3991		
	23950		23950

The President will revise the Educational Contributions to Local Funds with reference to G.O dated 24th May 1873 No 727.

The Government have allowed the Local Fund Contribution to Hospitals to remain at Rupees 1651

as the Vice President seems to consider that the Municipality are entitled to that amount. The President will endeavour to arrange the matter to the mutual satisfaction of both Boards. If that cannot be done the Government will then decide between them. The revision of the Educational Contributions as directed above will probably result in a saving to the Municipality equal to any reduction which may be made in the Dispensary Contribution

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the commencement of the year 1874-75 and it will then be open to the Commissioners to resubmit the proposals now disallowed in the event of their being unable to balance the budget by a reduction in the expenditure, a course which the Government would much prefer. The receipts from tolls are reduced to Rupees 9000 without any explanation although the probable actuals for 1872-73 are shown as 10,600 and the actuals for 1871-72 amounted to Rupees 10,000. In the absence of any reason to the contrary the Government think the estimate should be

Balance	3000
Assignments	308
Rates & Taxes	
House tax	3,880
Profession tax	2,700
Tolls	10,000
Fees and Fines	71
Miscellaneous	3,991
	23,950

Grant I	11,740
Grant II	3,595
Grant III	5,360
Grant IV	1455
Grant V	1800
	23,950

be taken at Rupees 10,000.

As half the tolls are to be paid to local funds the expenditure under Grant I will be increased by Rupees 500, but on the other hand it may be reduced by Rupees 120 by restoring the allotment for establishment to the amount sanctioned for 1872-73. The necessity for the increased expenditure under Conservancy is not explained and the amount sanctioned for 1872-73 will be restored under this head also. The Government notice that the expenditure under the head "watering streets and Avenues" in 1871-72 was

Contribution. Failing
that the Budget must
be balanced so far as
the Government can judge
by reducing the Grant
for New works.

H

SB

To
The Post. Mast. Commissioner
Public Works 6
" Board of Revenue 14
" Revenue Department 16
" Public Works Do 41
~~" Inspector Genl of Police~~
" Do Indian Med. Department 6
" Sanitary Commissioner 6
" Director of Public Instn 7
" Accountant General 6
" President of the L. F. Board
Malabar

11 Copies

29-6-92

Govt. of {1873} Madras.

Financial

To

The Presd.t of the
Municl. Commrs.
Palghaut.
& co

Dated 16 June
Recd.

1873, No. 809.

Nos. 77-78.

Reviewing the
Budget Estimate of
the Palghaut Municipality for 1873-74.