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MIL NADU ARCHIVES

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

23rd August 1881, No. 1544.

Municipal—Reports.

Read the following paper:—

From C. L. B. CUMMING, Esq., President of the Municipal Commission, Malabar, to the Officiating Chief Secretary to Government, dated Calicut, 27th June 1881, *No.* 148 [*Current No.* 1660].

I have the honor to submit, herewith, the annual report on the working of the Towns' Improvement Act in the Pálghat Municipality for the past official year 1880-81, together with the prescribed statements. The report of the Medical Officer is also submitted with its enclosures.

2. The total income of the Municipality during the year under report was Rs. 22,294-0-11, which was raised to Rs. 29,628-3-4 by a balance at the close of the previous year of Rs. 7,334-2-5. The particulars of the receipts, as compared with the estimate of the year under report and the actuals of the previous year, are given below:—

—	Actuals of 1879-80.	Estimate of 1880-81.	Actuals of 1880-81.	Increase or Decrease as compared with 1879-80.	
				Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Balance	6,020 9 0	5,361 0 0	7,334 2 5	1,313 9 5	..
2. Assignment, &c., by Government ..	516 0 0	258 0 0	..	..	516 0 0
3. Rates and Taxes	7,964 11 3	7,050 0 0	7,232 3 6	..	732 7 9
4. Tolls	5,989 9 4	6,200 0 0	6,237 14 8	248 5 4	..
5. Fees in Schools	1,406 8 0	1,450 0 0	1,350 8 0	..	56 0 0
6. Endowments	690 6 3	450 0 0	411 14 3	..	278 8 0
7. Contribution from Local Funds	2,046 1 10	1,725 0 0	2,416 0 7	369 14 9	..
8. Miscellaneous	2,210 5 5	1,676 0 0	2,575 7 11	365 2 6	..
9. Advances recovered	..	..	505 0 0	505 0 0	..
10. Collection from License-tax under Act III of 1878	2,970 8 6	2,649 12 0	1,565 0 0	..	1,405 3 6
Total ..	29,814 11 7	26,819 12 0	29,628 3 4	2,802 0 0	2,988 8 3
Net ..	..	..	..	..	186 8 3

3. The Vice-President's report is sufficiently explanatory, and all variations between the estimate and actuals are explained in the remark column of the comparative statement herewith submitted. The decrease under assignments, &c., by Government was due to the non-application for grant for contribution on account of the Kalpatti Middle Class School for reasons stated in the 10th paragraph of the Vice-President's report.

4 The decrease under collection from License-tax under Act III of 1878 was due to the fact of the abolition of Class XII under Act VI of 1880. Before the passing of this Act the estimated amount was Rs. 2,650, but the amount of first assessment was only Rs. 1,585; of this amount Rs. 20 were remitted on objection statement, and the demand consequently fixed at Rs. 1,565. The whole of this amount was collected. An increase of Rs. 1,500 may safely be expected from this tax in the current year (*vide* paragraph 47 of the Vice-President's report).

5. The following is a statement of the demand, collection, and balance of rates and taxes, &c., for the year under report :—

—		Total Demand.	Collection.	Remission.	Total Columns 3 and 4.	Balance.	Percentage of Collection to Net Demand.
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
1879-80.	Current ..	19,386	18,777	12	18,789	597	96·85
	Arrears ..	1,180	1,166	9	1,175	5	98·81
1880-81.	Current ..	19,188	19,131	33	19,164	24	99·87
	Arrears ..	603	576	23	599	4	99·31

6. From the above it will be observed that the collections were, on the whole, very satisfactory, which was not so much on account of coercive measures being resorted to as the pressure brought to bear on the Tax-collectors of the Municipality. The Vice-President has in paragraphs 6 and 7 of his report clearly explained the extent to which coercive measures were resorted to.

EXPENDITURE.

7. The total expenditure during the year amounted to Rs. 25,392-9-0 against Rs. 22,480-9-2 in the previous year.

8. An abstract of the expenditure under the several grants, as compared with the actuals of 1879-80, is detailed below :—

—	Actuals of 1879-80.	Estimate of 1880-81.	Actuals of 1880-81.	INCREASE OR DECREASE IN ACTUALS AS COMPARED WITH THOSE OF 1879-80.	
				Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS.
Grant I	7,141 0 2	7,344 0 0	9,757 2 8	2,615 9 6	..
Do. II	2,633 8 11	3,144 0 0	3,286 4 6	652 11 7	..
Do. III	5,852 14 6	5,984 0 0	6,026 1 5	173 2 11	..
Do. IV	1,841 14 0	5,194 12 0	3,916 15 6	2,075 1 6	..
Do. V	1,926 10 7	1,900 0 0	2,158 0 11	231 6 4	..
Miscellaneous	505 0 0	..	5 0 0	..	500
Remuneration for License-tax work ..	2,579 0 0	180 0 0	243 0 0	..	2,336
Total ..	22,480 9 2	23,746 12 0	25,392 9 0	5,747 15 10	2,836
Net ..	..	..	..	2,911 15 10	..

9. It will be seen from the above statement that there was a general increase under all the different grants, mainly under Grants I and IV.

10. *Grant I.*—The expenditure under this grant shows an increase of Rs. 2,616 as compared with the actuals of the previous year. The increase was mainly due to the increased allotment that had to be made to make the Kalpatti school a substantial building, including the contribution paid to the Local Fund Board for the services of their Engineer for the final inspection of the Kalpatti bridge and school, according to the scale laid down in G.O., No. 871, dated 28th April 1880, and the salary of the extra clerk employed to take up the work of the Municipal Inspector whilst this officer was deputed to look after the repairs of the Kalpatti bridge. The twenty-eight miles of road within the Municipality were also repaired and kept in good order at a cost of Rs. 4,350.

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11. *Grant II.*—There is an increase of Rs. 653 under this head, which was mainly due to larger grants earned by schoolmasters and to the entertainment of two additional teachers at the Kalpatti school. Though additional classes were formed in the above-said school, there has been a falling off in attendance. A detailed account of the educational progress within the Municipality is given in paragraphs 22—32 of the Vice-President's report, from which it will be observed that there are eighteen elementary schools with an attendance of 708 boys and thirty-one girls against 701 boys and fifty-eight girls in 1879-80. There seems to be a falling off in the attendance of girls; and, though Government remarked in paragraph 5 of G.O., No. 2126, dated 16th November 1880, "the subject of female education, still so backward, especially deserves the continued attention of the Commissioners," they were not able to do much, but it is contemplated to open a school or two for girls under their immediate management and to address Government for the appropriation of the Rs. 1,000 set apart for a play-ground for the Kalpatti school to be utilized for the above purpose. It seems to me, however, a mistake to divert funds from so useful an object as a play-ground for the physical training of the Kalpatti school boys.

12. *Grant III.*—The increase under this grant was due to the payment of two years' contribution during the year under report to the Medical College and to the payment of medicine for 1880-81 and to the increased dieting charges.

13. *Grant IV.*—As directed by Government in paragraph 2 of G.O., No. 2126, dated 16th November 1880, "the settled demand *minus* the remuneration" of the License-tax collection was shown under this grant, which was not so the previous year, and hence the increase.

14. The increase observable under Grant V was due to the unexpected charges incurred on account of the census work.

15. The number of patients treated in the dispensary was 8,635, of which 305 were in and 8,330 out patients, which shows an increase under both as compared in the margin with the figures of the previous year.

	1879-80.	1880-81.
In-patients	283	305
Out-patients	7,306	8,330

16. The total number of persons vaccinated by the Municipal Vaccinator was 1,416 or twenty-nine more than the previous year. Of the 1,416 cases, 1,185 were successful, 178 unsuccessful, and fifty-three unknown. One noticeable feature in connection with this subject is that no less than 182 of the cases vaccinated were among the Brahmins of the town, who have hitherto always exhibited a marked aversion to vaccination.

17. There were 1,413 births and 1,044 deaths registered during the year under report, against 1,200 births and 999 deaths for the previous year.

18. There were only a few cases of small-pox in the town, though a virulent and fatal form of the disease prevailed in villages not far removed. The year was, on the whole, a healthy one.

19. The Municipal Auditor, who was only recently appointed, has not submitted his report as yet. It will be forwarded when received.

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ENCLOSURE No. 1.

From P. RATNAVELU CHETTI, Esq., Vice-President of the Municipal Commission, Pálghat, to the President of the Municipal Commission, Malabar, dated Pálghat, 17th June 1881, No. 165.

I have the honor to submit the report on the working of the Pálghat Municipality during the year 1880-81 with the statements prescribed by Government.

2. The Commission consisted of sixteen members, half of whom were non-official. Ten meetings were held, and the average attendance represented by 2·8 official and 2·5 non-officials.

3. Three Vice-Presidents held office during the currency of the year; Mr. Sewell who had charge at the commencement worked the Municipality for four months, Mr. Brodie for three months, and I was appointed on the 7th December last. For one month the Municipality was without a Vice-President.

4. With such a change of officers it may easily be imagined that there was no uniformity of administration, as nearly the whole work of supervision has to be done by the Vice-President himself. The non-official Commissioners take no interest in municipal affairs, and it is difficult even to get them to attend the monthly meetings. Two exceptions have, however, to be mentioned—Messrs. Siva Ramaiyar and Sayid Ismael. While the latter has been very regular in his attendance, the former has always exhibited an intelligent and lively interest in all municipal affairs. The success of the census operations in this Municipality was chiefly due to his laudable exertions, and if a few more members of his stamp can be secured, the working of the Act may be safely left in the hands of the general body of Commissioners, with but occasional suggestions and advice from the *ex-officio* members. That the native community of Pálghat care little or nothing for the improvement of their town is further indicated by the fact that I have not been able to suggest nominations to fill up two vacancies which occurred five months ago, and that three or four persons whom I considered fit to be appointed declined the honor with many thanks.

5. The year opened with a balance, according to the audited accounts, of Rs. 7,334; and the receipts, including the Imperial License-tax with the collection of which the Commissioners are charged, amounted to Rs. 22,294. As, however, the bulk of the tax, viz., Rs. 1,487, had to be remitted to the Collector, the sum of Rs. 28,141 was available for expenditure during the year. Out of this the accompanying accounts will show that Rs. 23,906 were spent, leaving a balance of Rs. 4,235 at the credit of the Municipality. Of the latter sum again, an allotment of Rs. 1,000 was made some time back for the opening out of a play-ground, and the Government, in their Order, No. 2126, dated 16th November 1880, on the last annual report of this Municipality, forbade its appropriation for any other purpose without their express sanction; so that the unfettered balance was only Rs. 3,235, or 16 per cent. of the normal receipts of the year excluding License-tax and the recoveries of advances. This comparison is made in reference to paragraph 9 of the Government Order last quoted, and paragraph 12 of G.O., No. 1800, dated the 19th September 1879, where Government comment upon "the undesirable accumulation of funds."

6. Turning to details, the chief permanent sources of revenue have as usual been house and land rates and tolls. The current demand under the former head was within a hundred rupees the same as it had been in 1879-80, and there was an arrear of Rs. 213. Out of the current demand there was only the small balance of Rs. 24 at the end of the year, and all but Rs. 4 of the arrears had also been collected. This favorable result was achieved chiefly by the pressure brought to bear on the Tax-collectors of the Municipality, and, as will be seen by the annexed statement, not by an undue application of coercive processes:—

	1879-80.		1880-81.	
	Number.	Amount of Fees.	Number.	Amount of Fees.
		RS. A. P.		RS. A. P.
Notices of demand	622	96 4 0	647	75 2 0
Warrants of distress	150	184 5 0	56	24 8 0
Total ..	772	280 9 0	703	99 10 0

7. The incidence of this rate is so light that there ought to be very little difficulty in collecting it. There are, as you are aware, three stages in its collection—the presentation of bill, the service of notice, and the execution of warrant. If at every stage care is taken to see that the prior proceedings have been faithfully carried out, the number of processes will, I have no doubt, be greatly diminished. It was apparently the practice here to issue them at the simple request of the Tax-collector, and that alone can account for such a considerable sum as Rs. 184 being levied as warrant fees in 1879-80. In the year under report, too, 602 notices and forty warrants had already been issued when I assumed charge, but afterwards I declined to issue warrants unless there was satisfactory proof of the due service of notice, hence the large reduction in the number of warrants. My strictness in this respect did not, however, interfere with the realization of the whole demand, current and arrear, with the exception of Rs. 28, of which, too, part will, I fear, have to be written off the accounts as irrecoverable.

8. The next item is tolls. Here the whole of the current demand of Rs. 12,085 and the arrear of Rs. 391 were realized within the year. The toll gates and sheds have all been duly repaired, and there was no occasion to withhold a portion of the renters' deposits. The yield of this source of revenue fell short, however, of the current demand of the previous year, and but

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for the arrear alluded to, there would have been a decrease below the figure of that year instead of the present increase. I cannot account for the falling off in any other way than by suggesting that the renters have learnt by experience the limits between which the tolls collection at each gate ranges, and that they are no longer prepared to compete as speculators and incur the risk of what to them is a serious loss.

9. There is also a small item of Rs. 699 under the same major head; this income is derived from the sale of slaughter-house and cart-stand licenses. The slight decrease here scarcely calls for notice, but it must be remarked that cartmen are beginning to perceive that they need not take their carts to the licensed stands so long as they do not obstruct traffic. And in a large straggling town like Pálghat, they have ample scope for evading payment of the small fee charged at a licensed stand.

10. No contribution from Provincial Funds appears in Statement I, as the usual grant to the Kalpatti school was cancelled by the new grant-in-aid rules, and application was not made in time for a fresh allotment. The Commissioners were for some time debating the relative advantages of the salary and results grant systems, and the frequent change of Vice-Presidents no doubt conduced to the subject being lost sight of till it was too late to supply the omission.

11. The variations in the other receipts are explained in the remark column of Statement VI. Of the amount of Rs. 325 shown as "fees and fines," Rs. 99 have already been shown to be derived from coercive processes; the other Rs. 225 were collected by the Magistracy as fines from persons convicted under the conservancy clauses of the Police and Municipal Acts. The necessity for a strict enforcement of this Act was pointed out in G.O., No. 1800, dated 19th September 1879, and in the inspection notes of the Deputy Sanitary Commissioner printed with the Sanitary Commissioner's Proceedings for November and December. The Commissioners are fully persuaded of its importance, but they can only ask the Police to exercise more energy and vigilance in the detection of nuisance cases. An improvement has, however, been latterly observed in this direction, and during the last three months of the year under report no less than 131 such cases were taken before the Magistrates against thirteen cases for the same period of the previous year.

12. The sweepings of the town fetched Rs. 147, a sum largely in excess of the sanctioned estimate of Rs. 50, and the avenue trees and branches blown down by the wind and the produce of the avenues throughout the Municipality yielded a sum which could not have been correctly anticipated.

13. Notwithstanding, then, the large arrears of Land-tax amounting to Rs. 1,030 collected in the year 1879-80, the aggregate receipts of that year exceeded those of 1880-81 only by Rs. 700, excluding, that is, the License-tax collected and the advances recovered.

14. The main new work for which expenditure was incurred was the completion of the Kalpatti school. Its cost transcended all forecasts, and even in the year under report no less than Rs. 3,816 were spent upon it, although only Rs. 1,260 had been provided in the budget. There has thus been on the whole an outlay of Rs. 5,114 upon the school, but the work is not nearly completed. The roof is constructed of Basel Mission tiles, and the verandahs are low, so that in the hot weather the building is unbearably warm. To mitigate the heat and to some extent the resounding of the gabled roof, it has been suggested to the Commissioners to have a wooden ceiling put up; but as no provision has been made for such a large outlay, they have resolved to interpose a temporary bamboo-mat ceiling. It was also contemplated, I believe, to floor the whole building with square bricks, as it was considered that the present mud floor would get too damp in the wet weather, and would be unhealthy for the boys treading upon it. This is true, but the Commissioners can only provide mats as a temporary measure, and are obliged to put off the question of flooring for another season.

15. Two other new works which were very badly wanted were also commenced. A system of masonry drains in the principal streets of the town has long been recognised as a desideratum, and a beginning was made in the month of March last. Owing to the late period at which the work was put in hand, only Rs. 258 were utilized in the year out of an allotment of Rs. 500, but the balance has been added to the current year's provision of a similar sum, and the aggregate amount of Rs. 742 is already all but expended.

16. Successive sanitary officers had drawn the attention of the Commissions to the disgusting manner in which all the streets and lanes of the town and the banks of the two rivers skirting the municipal limits had been defiled by the inhabitants, and a provision of Rs. 400 was at length made in the budget of 1880-81 for the construction of three *pucka* latrines. Nothing had, however, been done towards utilizing the amount till the month of February, when, with the consent of the Commissioners, I commenced a few temporary latrines as an experimental measure. Five were erected during the remaining months of the year, and they have proved a great success. The inhabitants freely resort to them and their cry now is for the construction of more of the kind. This is a good sign, and I will avail myself as soon as I can of the popular feeling to open latrines all over the Municipality. My belief is that temporary structures of the kind I have adopted are better suited to the habits and ignorance of the natives

of this country than *pucka* buildings with all their unnecessary appurtenances; and with the former we have the great advantage of shifting them as soon as their present sites get impregnated with offensive matter. The balance of Rs. 210 available under this head will therefore be appropriated in the current year, besides the handsome provision of Rs. 1,500 already made in the budget for the purpose.

17. The repairs of communications show a slight increase in expenditure over the sanctioned estimate, but it must be observed that the Kalpatti bridge alone took up Rs. 1,375. This work has cost the Municipality a sum of Rs. 2,345 on the whole, but any one who looks at it now will endorse the opinion that not a rupee of the expenditure has been thrown away. It lies on the main road to the town from the Railway station, and to preserve it in a state of efficiency is looked upon by the Commissioners as one of their primary duties.

18. On roads, therefore, there was only an expenditure of Rs. 2,974, or Rs. 106 a mile of the twenty-eight miles of road within the Municipality. They were maintained in very good order, and except that two or three principal lines of traffic stood in need of re-formation, a larger outlay was not required. I may, however, state that it will scarcely be possible hereafter to maintain the communications in the same state at such a moderate cost. Hitherto a large portion of the repairs was executed by convicts on estimates framed by the Municipal Inspector and passed by the Superintendent of the Jail. In the year 1880-81 they carried out repairs represented by Rs. 993, or one-third of the whole expenditure. The Pálghat Jail is now closed, and free labor is much dearer than work done by convicts. It will therefore be found necessary probably to raise, *e.g.*, the provision in this year's budget by a sum of Rs. 1,000.

19. The other items of repairs call for no remarks.

20. The cost of establishment exceeded the sanctioned estimate by a small amount. The Municipal Inspector, half of whose pay is debited to Grant I, was employed for a portion of the year in carrying out the repairs of the Kalpatti bridge and the completion of the Kalpatti school. In his place an additional hand had to be employed to look after the other works in progress. His pay, Rs. 67, formed a charge which had not been included in the budget.

21. The Local Fund Board lent the services of their Engineer for the final inspection of the bridge and school alluded to, and the remuneration paid to the Board on that account formed another unanticipated charge.

22. The work of education has been receiving the prominent attention of the Commissioners, but they were somewhat perplexed by contradictory advices from the educational officers of Government. After his last inspection, the Inspector of Schools, with the Director's support, suggested the abolition of the highest class of the only school managed by the Commissioners themselves, as there was a corresponding class in the High School next door maintained by Government. Overlooking this, the Deputy Inspector proposed, at the meeting convened for the consideration of the budget, that a still higher class should be opened at the municipal school. I was strongly in favor of the Inspector's views, and the Deputy Inspector's proposal was luckily thrown out, but only by my casting vote. I am of opinion that, with the increased burdens that have been cast upon municipal funds, the Commissioners must devote their resources to elementary education, leaving middle class and higher education to Government or private enterprise. The schools maintained by local bodies in this country are supposed to correspond with the rate-schools in England, and the latter are not expected to impart anything beyond rudimentary instruction.

23. The Municipal school, however, throve very well during the year under report. The school consisted of three classes, the two lowest having two sections each; but in January an additional section was opened to each of the two classes. The experiment has proved a success with Class I, but was premature in connection with Class II. So the third section of Class II has been closed, to be re-opened in January next, when the corresponding class of the Government High School will have been abolished.

24. The strength of the school has, I regret to say, declined, there being an average only of 162 against 177 in the year previous; the attendance was 143 against nearly 152 in 1879-80. I can only attribute the falling off to the opening of English classes in some of the aided schools. The latter are resorted to by the boys of the villages close to them, in preference to the municipal school which some of them have to make a daily journey to attend. The school fees of course show a corresponding reduction from Rs. 1,406 to Rs. 1,350, and I reserved my explanation of the decrease to this paragraph in order that it might be more clearly stated.

25. The masters are paid partly by fixed salaries and partly on results. The increase in the current year's expenditure under the former head is due to the employment of two additional masters as explained in paragraph 23. The grants on results were paid to the masters as earned by their respective classes at the annual examination. The increase in this item points to an improvement in the efficiency of the teaching staff, and may be regarded as a gratifying result, although it involved our exceeding the provision in the sanctioned estimate by Rs. 109. Towards this charge, however, the usual contribution was not received from Provincial funds,

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in consequence of the omission adverted to in paragraph 10 above. The cost of education was thus Rs. 10-8-2 for each boy.

26. Besides maintaining the above the Commissioners aided eighteen private schools, or the same number as in the previous year. Of these, however, nine were allowed grants on the combined system against ten in 1879-80, and nine purely on results against eight. Of the former class, one school was abandoned before the commencement of the year, and another in the month of June, while a third school which has hitherto been aided on results had shown signs of improvement and was added to the list of 'combined system" schools. Of the other class, in addition to the one so transferred, a school earned no grants and another was closed, but three hitherto unaided schools were taken on and a fourth newly opened during the year, causing a net increase of one school under the sults system.

27. The strength of the nine "combine system" schools amounted, at the close of the year, to 468 boys and eight girls, and the average daily attendance was 369 boys and eight girls. The latter figures show the attendance of boys to have been stationary from the previous year. The falling off in the attendance of girls from thirty-seven was due to the abandonment of a mixed school for boys and girls by its manager to whom every encouragement had been held out for keeping it up. The Commissioners cou not increase the number of schools aided on this principle, as salary grants were allowed only here the teachers held normal certificates. The fixed payments were maintained at the usual rate of Rs. 4 a-month for each school, but the aggregate of results grants rose from Rs. 459 to 92, or Rs. 92 in excess of the budget provision. As the Government grant-in-aid rules were adopted in their entirety, the increase may be safely taken to indicate an improvement in the efficien of the schools.

28. The nine schools aided on results had strength on the rolls of 330 boys and twenty-three girls, with an average daily attendance o 298 boys and nineteen girls. They show an increase of 116 boys in the daily attendance, or more than half as much again as that of the year 1879-80. The total of the grants earned by them was Rs. 310, which, though in excess of the grants of the previous year, fell short of the estimate. The savings in this item were, however, partly utilized for the grants to schools on the combined system, which exceeded the estimate.

29. These schools are not taught by trained men, but the following statement will show that they were not from that cause less successful at the annual examination:—

Schools on the	Strength.	Presented.	Passed.	Proportion of 4 to 3.
1	2	3	4	5
				PER CENT.
Combined system	449	202	151	75
Results system	323	136	104	76·6

It may be observed that the statistics in column 2 do not agree with the figures in the last two paragraphs, as the former show the strength of the schools at the time of examination.

30. The particulars above given furnish, however, no criterion of the amount of elementary instruction imparted within the Municipality, for thirteen unaided schools, with a strength on the rolls of 359 boys and twelve girls, are reported to me, and there may be others of whose existence the Inspecting Schoolmaster is ignorant, they being held in private houses for a few boys of the immediate neighbourhood. Such schools are very common in Malabar, and there is often a resident teacher in well-to-do families for the education of the boys and girls belonging to them.

31. An Inspecting Schoolmaster was employed by the Commissioners for the inspection of aided schools. He appears to have made 358 visits in the year, or one visit almost every two weeks to each of them. To nine unaided schools he paid eighty-six visits.

32. It is to be regretted that female education is still in a backward state within the Municipality. Spasmodic efforts have from time to time been made for its advance, but either with the departure of the particular Vice-President, or the diminution of the interest derived from the novelty of the measure, the institution relapsed into its former state. The chief reason is, however, the unwillingness of Brahmin parents to send their girls to school. They have not overcome their scruples in this direction, and time alone can be expected to work the change. Meanwhile the Commissioners will do everything in their power to foster the education of girls. They have in contemplation the opening of a school or two under their own management, and intend, when their plans are matured, to seek the sanction of Government to the appropriation of the Rs. 1,000 set apart for a play-ground to the purpose in view.

33. The Municipal Dispensary is gaining in popularity, and patients resort to it for treatment from long distances. At the opening of the current year two important changes were introduced in its working. The Hospital Assistant, who was formerly in charge and against whom there were some complaints, gave place to an Assistant Apothecary, and a contractor was selected to provide at certain fixed rates the supplies which had been previously left uncontrolled in the hands of the medical subordinate. But the facts will be adverted to more fully in the next annual report.

34. In spite of the defects above pointed out, the dispensary was fairly well, though not economically, conducted. During the year under review, 305 in-patients and 8,330 out-patients were treated against 283 and 7,306 in the previous year. The number of out-patients has been rapidly rising for the last three years, while that of in-patients fluctuated. I presume, with the willingness or otherwise of the Vice-President for the time being, to convert the dispensary to some extent into a poor-house. In a large town like Pálghat there is always a *residuum* of paupers walking the streets, and the slightest ailment serves as a pretext for them to seek admission to a place, where they not only get treatment but comfortable food without begging for it. This I put a stop to in December last, and now those only are to be taken into the hospital who require constant attention or are unable to walk to and from their homes. Even of these, such of course as are able to bear the cost of their own maintenance are allowed to diet themselves, and paupers come on the books of the dispensary only when they are seriously ill.

35. The cost of feeding the in-patients amounted to Rs. 1,132, or Rs. 148 more than in the previous year. This was due to their increase in numbers. The expenditure could not be kept within the estimate, as Rs. 756 had already been spent when I took charge. I made all possible retrenchment, however, on the first bills presented to me for payment, and a strict scrutiny is now made of every bill for dieting charge. The scrutiny was only nominal so long as the catering was left to the very man who had to pass the supplies.

36. Vaccination was carried on with vigour throughout the year. Two vaccinators were employed, of whom during the last nine months a second-class man took the place of a first-class man, whose services had been dispensed with as too expensive. They operated upon 1416 cases, or only twenty-nine more than the previous year; in 1185 cases they reported success, and in 178 failure. The result of the remaining case was unknown. It was found impossible to exact better work during the latter portion of the year, in as much as the scale of operations fixed by the Code for vaccinators of the second grade had already been exceeded. I think they ought to show better results, working within a small radius as they do and having every facility for performing operations from arm to arm. One result, however, was attained, which had scarcely been known in this Municipality; no less than 182 of the cases vaccinated were among the Brahmin population who had always exhibited a marked aversion. As 1413 births were registered during the year, vaccination may be pronounced to have kept pace with the increase of population.

37. The registration of vital statistics was more carefully carried out in 1880-81 than in 1879-80; the births were 1413 (or 45 per mille of population) against 1,200, and the deaths 1,044 (or 33 per mille) against 999. Whatever defects there might be in registration would apply equally to the statistics of births and deaths. Hence it is quite clear that the population of the town has been rapidly increasing, and the fact is further confirmed by the results of the recent census which, granting that the census was equally well taken in 1871, would give an increase of 5,378 in ten years.

38. The year was singularly free from epidemics, and only a few stray cases of small-pox were reported, while a virulent and somewhat fatal form of the disease was prevailing in villages not far removed from the town. Fever takes as usual the lead of the specified diseases, as a cause of mortality, with a total of 404 against 355 in the year 1879-80. The last dry season was exceptionally hot, and the east wind, though it set in late, was blowing hard during the months of February and March. The supply of drinking water in wells was somewhat strained, and many tanks and ponds ran completely dry. The use of dirty water added to the malaria drifted in from the Walliar direction rendered the fever which characterizes the dry season more fatal than usual. With improvements in conservancy and water-supply, I am confident that this pest will abate.

39. The work of registration was entrusted to two special registrars; but their registers were collated at the end of every month with the Government village registers, in order that the registrar's omissions might be supplied. Under the circumstances the greatest possible accuracy was thus attained, and sixteen men were even prosecuted for omitting to give information of domestic occurrences.

40. The usual establishment was maintained for the conservancy of the town; a staff, viz., of twenty-two sweepers with eleven carts under the immediate orders of the maistry and the nuisance inspector, and supervised by the municipal inspector. In February, however, when the latrines alluded to in paragraph 16 were erected, a staff of three additional sweepers were employed as provided for in the budget. They had to be got from the adjacent district of Coimbatore, as no one at Pálghat would undertake the work of cleaning out latrines. This fact

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is simply mentioned to indicate what up-hill work it is to introduce improvements in sanitation. The saving in the cost of establishment under this head arose from the non-employment of the additional sweepers during the first eleven months, as no public latrines had been constructed.

41. The cost of lighting those parts of the town in which the houses are crowded together was Rs. 402 against an estimate of Rs. 302, which was Rs. 71 less than even the expenditure of the previous year. As, however, five lamps were added to the already existing twenty-five, the increase was inevitable.

42. The public bungalow cost the Municipality Rs. 183, or about the same sum as in the year 1879-80 against Rs. 336, the rent collected from 140 travellers who halted in it. It thus proved a source of income to the Municipality, but it has to be remembered that the periodical repairs of the building and furniture cost a larger sum than is ever derived from rents.

43. No expenditure was incurred for improving avenues nor filling up gaps in them, although a sum of Rs. 101 was realized by the sale of fallen trees and branches. It will hereafter be observed, as a rule, to plant a new tree in the place of every one blown down or otherwise destroyed.

44. The contribution made by the Municipality towards the maintenance of the Police of the town fell short of the estimate, inasmuch as it was decided to charge them with only 60 per cent. of the cost. It was, however, half as much again as the contribution made in the previous year.

45. The variations in Grant V are all explained in statement VI. Only in regard to the remuneration of municipal servants for the additional work entailed upon them by the collection of the Imperial License-tax, the Commissioners have since resolved to grant a permanent increase to the clerks, instead of dividing between them the commission allowed by Government.

46. The operations connected with the recent census have been separately reported to the Collector. The Municipality had to spend Rs. 305-5-10, but they are only allowed Rs. 90, it being the moiety of the cost as estimated by the Collector.

47. The operations under the License-tax Act were greatly narrowed by the abolition of Class XII. Against an estimate of Rs. 2,650 framed before Act VI of 1880 was passed, the amount of first assessment was only Rs. 1,581. Of the latter sum, too, Rs. 20 had to be remitted on objection petitions, and the demand was fixed at Rs. 1,565. The whole of this was collected, and after deducting the remuneration at 5 per cent. payable to the commission, the balance of Rs. 1,487 was made over to Government. No revision of the assessment was, however, undertaken beyond striking out the names of those included in the lowest class (XII), but in the current year a sub-committee have prepared a new register assessing several persons who had been omitted in the previous one and raising the assessment on others. An increase of Rs. 1,500 may safely be expected from the tax.

48. The Auditor's report on the state of the municipal accounts will follow when he has completed his work. He has only been recently appointed and may want another week. It is thought unnecessary to delay this report for that period. Any explanation that the Auditor's remarks may call for will be furnished in a separate covering letter.

CONCISE ANNUAL REPORT OF THE MUNICIPAL DISPENSARY AT PALGHAT FOR THE OFFICIAL YEAR 1880-81.

The abstract return of sick for the official year 1880-81 is herewith submitted:—

	Europeans.		Natives.	
	In.	Out.	In.	Out.
Remained on 31st March 1880	..	4	20	87
Admitted during the year	8	298	297	8032
Total	8	302	317	8119
	8	296	255	8029
Discharged	..	1	46	6
Died	..	5	16	84
Remaining on 31st March 1881	·26	1·29	18·29	43·57
Average daily sick for the year				

During the year under review there were 305 in-patients and 8,330 out-patients.

The subjoined comparative statement shows the admissions, deaths, and daily sick of in and out patients for the last five years :—

Years.	In-Patients.			Out-Patients.		
	Admission.	Deaths.	Daily Sick.	Admission.	Deaths.	Daily Sick.
1876-77	234	31	15·71	4,978	32	37·17
1877-78	401	103	23·13	3,423	11	29·10
1878-79	376	96	20·64	5,035	9	32·24
1879-80	283	58	17·03	7,306	3	46·60
1880-81	305	46	18·55	8,330	7	44·86

That the out-patients are steadily increasing is clear from the statement.

The health of the public during the year under report has been comparatively good. The people enjoyed perfect immunity from cholera, though small-pox to a certain extent prevailed both in the town and the villages of the taluk.

The climate of Pálghat was good. But for the east wind of November, December, and January, and the heat of February, March, April, and May, the climate will bear favorable contrast with any healthy town in the country. The total rainfall for the year was 75·50 inches against 93·40 inches in the previous year.

3. The sanitary state of this town is satisfactory, though recently latrines have been provided for by the Municipality. I am sorry that the people do not make use of them much. But on the other hand they convert the neighbouring paddy-fields, &c., as places of nuisances. There are also a large number of vacant spaces skirting the thoroughfares, and these are all more or less used for the major operations of nature. The defect will continue to exist until the people learn what dirt and filth really are and until they realize the importance of sanitation.

4. Vaccinators are employed by the Municipality.

5. The chief diseases which gave rise to admissions have been ulcers, skin diseases, fevers, eye diseases, rheumatism, venerial affections, bowel complaints, and injuries.

There were in all 53 deaths both amongst in and out patients during the year, *vide* Statement (F) attached.

There is a certificated midwife attached to this institution. Since her entertainment (3rd July 1878) till September last there has been no record of the work done kept by her. She has since attended to five tedious, one natural, one miscarriage, and one preternatural cases. But she states from her memory that she has in all, inclusive of the above, attended since she was appointed twenty-two tedious, three natural, and two abortion cases.

6. The dispensary is supported by the Municipality in connection with the Local Fund Board.

7. The rules regarding the custody of poisons are strictly adhered to.

8. Visitors' Book, *vide* copy of remarks attached.

9. Sixty-three native in-patients dieted themselves in the dispensary, of whom forty-five males and eighteen females.

10. The hospital building is the property of Municipal Board.

Returns A, B, C, D, and F are herewith attached.

PALGHAT,
1*st April* 1881.

(Signed) T. H. GOVINDSINGH,
Assistant Apothecary
In Medical charge
Municipal Dispensary.

From G. McWATTERS, Esq., President of the Municipal Commission, Calicut, to the Officiating Chief Secretary to Government, dated Calicut, 7th July 1881, *No.* 173 [*Current No.* 1756].

With reference to paragraph 19 of my letter, No. 148, dated 28th ultimo, forwarding the annual report on the working of the Towns' Improvement Act in the Pálghat Municipality, I have the honor to forward the report of the Auditor with its enclosures together with the remarks of the Vice-President thereon.

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ORDER THEREON, 23rd August 1881, No. 1544.

The receipts and charges of the Pálghat Municipality for 1880-81 are compared below with the estimates for the year and the actuals for 1879-80 :—

RECEIPTS.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
Balance brought forward	6,021	5,360	7,334
Rates on Houses and Lands	7,965	7,050	7,232
Tolls	5,990	6,200	6,238
Licenses	732	730	690
License-tax	2,971	2,650	1,565
Assignments by Government	516	260	..
Contribution from Local Funds	2,046	1,720	2,416
Fines and Fees	421	100	325
Endowments	690	450	412
Miscellaneous	2,463	2,300	2,911
Advances Recoverable	..	..	505
Total ..	29,815	26,820	29,628

CHARGES.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.	
	RS.	RS.	RS.	
GRANT I.				
New Works—				
Communications	1,298	1,260	3,816	
Buildings	285	900	447	4263
Sanitary and Miscellaneous				
Repairs—				
Communications	4,708	4,250	4,349	
Buildings	245	200	221	
Sanitary and Miscellaneous	77	100	82	4652
Establishment	529	530	527	
Tools and Plant	..	100	87	8915
Contributions to Local Funds	..	..	158	
GRANT II.				
Municipal Schools	..	..	1,703	
Results Grants	210	450	310	
Schools on the combined system	2,288	2,480	1,055	
Inspection (Contribution)	136	220	218	
GRANT III.				
Hospitals and Dispensaries	2,703	2,590	2,903	
Medical College	..	110	225	
Vaccination	203	340	267	
Registration of Births and Deaths	263	270	263	
Conservancy	2,684	2,670	2,368	
GRANT IV.				
Lighting	421	350	403	
Travellers' Bungalow	182	200	183	
Avenues and Watering Roads	6	..	..	
Police	1,233	1,720	1,844	
License-tax	2,579	2,570	1,487	
Miscellaneous	..	100	..	
GRANT V.				
Supervision and Management	1,926	2,080	2,401	
Advances Recoverable	505	..	5	
Balances	7,334	3,330	4,236	
Total ..	29,815	26,820	29,628	

2. Excluding the opening balance and the License-tax collections, the receipts aggregated Rs. 20,729 against Rs. 18,810 estimated and Rs. 20,823 realized in the previous year. There were increases compared with the estimate under House rate, Local Fund contribution, and Miscellaneous, due apparently in part to inaccuracy in the original estimates and in part to collections which could not have been anticipated. The explanation for the loss of the usual contribution for the Kalpatti School from Provincial Funds is not satisfactory. The particulars of the item, "Advances recovered," Rs. 505, should have been noted. The receipts of the year, although nearly equal on the whole to those of the previous year, show material fluctuations under House and Land Rate and Miscellaneous; but taken with other differences they almost neutralize each other. There were heavy arrears of land rate to collect in 1879-80 which was not the case in the year under review, while on the other hand the increased rents for markets and travellers' bungalow, the sale of materials, and the recovery of advances swelled more than ordinarily the miscellaneous receipts. It is satisfactory that almost the whole amount of the current and arrear demand under "Rate on Houses and Lands" and "Tolls" was collected during the year without having recourse to coercive measures to any great extent, in consequence of the measures adopted by the Vice-President. Accounts of License-tax and Tolls have not been submitted as required by G.O., 22nd August 1879, No. 1614.

3. The charges excluding License-tax paid to Government amounted to Rs. 23,905 against Rs. 20,920 estimated and Rs. 19,902 actuals of 1879-80. They were distributed in the proportions noted below:—

Grant	I—Public Works	40·8
"	II—Education	13·8
"	III—Sanitation	25·2
"	IV—Miscellaneous	10·2
"	V—Supervision	10·0

4. Under Grant I there was an excess of Rs. 2,417 over the sanctioned allotment, which was expended chiefly on the Kalpatti School. This work, however, was not completed within the year, and the unsatisfactory manner in which it had hitherto been carried out was noticed in the review of the budget estimates for the current year. There was some useful expenditure on street drains. The total length of roads thoroughly repaired and kept in good order was 28 miles, and extensive repairs to the Kalpatti bridge costing Rs. 1,374 were executed.

5. The Vice-President reports fully on the state of education. The Municipal school worked well, but it suffered slightly in numerical strength owing, it is said, to the teaching of English in aided schools nearer to the homes of the boys. Of the aided schools, nine were on the combined system, and nine were purely results grants schools. The higher grants earned indicate an improvement in efficiency, and the number of unaided schools in the town shows that the people are alive to the advantages of education. The Government have sanctioned in G.O., 3rd August 1881, No. 1419, the diversion of the sum of Rs. 1,000 set apart for the play-ground of Kalpatti School to the opening of girls' schools under the management of the Commissioners. The attention of the Director of Public Instruction is invited to paragraph 22 of the Vice-President's report regarding the contradictory advice given by officers of the Educational Department. The Government are quite in accord with the Vice-President as to the limits to be observed in municipal expenditure on education.

6. The administration of the dispensary was improved, and its popularity maintained. The charges exceeded the budget provision owing to the increased cost of dieting in-patients, of whom there were 305 against 283 in 1879-80. The out-patients were 8,330 against 7,306. The vaccine operations numbered 1,416 against 1,387 in the previous year. The registration of births and deaths appears to have been fairly complete; 1,413 births and 1,044 deaths were recorded as against 1,200 and 999 respectively in the previous year. The conservancy of the town appears to be capable of considerable improvement, and the Government are glad to observe a fresh impulse in this direction. The laying down of street drains in masonry, the further provision of latrines, and the prosecutions instituted against nuisances, must have had beneficial

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effects; and it is trusted that such operations will be continued. A system of private scavengering in the more thickly-inhabited parts of the town might be introduced with advantage. Though attention was drawn to this subject in the review of last year's report, no reference has been made to it by the President or the Vice-President.

7. The large unexpended balance at the end of the year is an unsatisfactory feature. Available funds should in future be fully utilized. Their accumulation as hitherto is much to be deprecated. The contribution for additional sanitary establishment was not paid during the year as required by G.O., 21st October 1879, No. 1537, Public Department.

8. The Auditor's report reveals serious irregularities, which are receiving the Vice-President's attention. The Government appreciate the services of the two Commissioners, M.R.Ry. Siva Ramaiyar and Sayid Ismael, and regret the reported apathy of other Non-official Commissioners.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Palghat.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Director of Public Instruction.
" Inspector-General of Police.
" President of the Local Fund Board, Malabar District.

Ext. E. C. Shunker.

Govt. of [1881] Madras.

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION.

Dated August, 23-d

Issued

G.O., 23rd August 1881, No. 1544.

AUGUST.

Municipal—Reports.—Report on the working of the Pálghat Municipality during 1880-81 for-warded.

Municipal Dispensary Palghaut.

Copy of Remarks from the Visitor's Book for the Official year 1880–81.

Month & Date	Names	Remarks.
12th July 1880	C. Sivaramien Commissioner Municipality Palghaut	1544/8 Very satisfactory.
22d September 1880.	W. Price. M. D. Surgeon Dy Sanitary Commissioner Madras.	Hospital clean. Books posited and Carefully Kept– Ground round Hospital & Latrines requires to be cleaned of grass and Weeds. /Signed/ W. Price. M.D. Dy Sanitary Commissioner
6th December	P. Ratnasabhetti Acting Head Asstt Collector.	Judging from Doctor Osbaldis remarks of the 6th February the Hospital has considerably deteriorated. The Hospital building is dirty, the patients do not seem to be taken care of, some are lying on the floor, though cots are available and the medicines are strewed away any how in the almirahs. For an important Municipal Dispensary

Month and Date	Names	Remarks.
		Dispensary like this it's state is any thing but satisfactory.
		[Signed] P. Ratnavelu Chetty Acting Head Assistant Collectors.
7th March 1881.	W. H. Roberts M.D. Civil Surgeon Malabar.	Books written up and in order. Hospital clean and tidily Kept.
		[Signed] W. H. Roberts. M.D. Surgeon Major Civil Surgeon Malabar.
Palghaut 1st April 1881		[Signed] Walter Smith Assistant Apothecary In Medical charge Municipal Dispensary.

Municipal Dispensary Palghaut

Statement showing the Diseases of the In and Out Patients treated in the Dispensary during the year 1880-81.

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	1880-81. In	Out
Europeans and East Indians	8	298
Natives	297	8032
Total.	305	8330

	Europeans & East Indians				Natives			
	In.		Out		In		Out	
	A	D	A	D	A	D	A	D.
	"	"	"	"	1	"	"	"
Small Pox	1	"	25	"	34	7	734	"
Malarious fevers, ague and remittent	"	"	"	"	"	"	"	"
Cholera	"	"	13	"	11	"	419	"
Rheumatic affections	"	"	3	"	30	"	133	"
Syphilitic affections	"	"	"	"	"	"	8	"
Scrofula	"	"	4	"	5	"	50	"
Anaemia	"	"	"	"	1	1	12	"
Leprosy	"	"	"	"	1	"	2	"
Phthisis	"	"	"	"	24	8	50	"
Dropsy	"	"	12	"	"	"	721	"
Opthalmia	"	"	3	"	"	"	159	"
Inflammation of the external ear	"	"	"	"	"	"	2	"
Respiratory affections	"	"	24	1	2	2	289	"
Heart diseases	"	"	1	"	11	4	74	"
Dysentery	1	"	17	"	7	3	148	2
Diarrhoea	"	"	17	"	"	"	541	"
Worms	1	"	13	"	1	"	2	"
Liver diseases	1	"	6	"	3	"	33	"
Spleen diseases	"	"	7	"	12	"	152	"
Gonorrhoea and its complications	"	"	4	"	6	"	198	"
Abscess Scrofulo and rickettsia	"	"	20	"	8	1	796	"
Skin diseases	"	"	11	"	37	4	1051	"
Ulcers	"	"	"	"	1	"	27	"
Labour premature natural and difficult	"	"	5	"	11	6	53	1
Debility and oldage	"	"	"	"	3	"	33	"
Poisons and poisoned wounds	"	"	3	"	43	3	363	"
Injuries	4	"	110	"	45	7	1980	3
Other diseases								
Total	8	"	298	1	297	46	8032	6

Palghaut 1st April 1881.

[Signed] Walter Smith

Assistant Apothecary In Medical charge Municipal Dispensary

B.

List of Surgical Operations performed in the Municipal Dispensary at Palghaut during the Official year 1880-81.

	Europeans and East Indians.				Natives				Remarks
	In		Out		In		Out		
	Total	Deaths	Total	Deaths	Total	Deaths	Total	Deaths	
Major	"	"	"	"	7	"	"	"	
Minor	"	"	2	"	4	"	158	"	
Total	"	"	2	"	11	"	158	"	

Palghaut
1st April 1881.

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Assistant Apothecary
In Medical Charge
Municipal Dispensary

C.

Statement shewing the Caste of In and Out Patients Admitted During the year 1880-81. in the Municipal Dispensary at Palghaut

	Europeans			Eurasians			Hindus			Mussalmans			Other castes			Total		
	Men	Women	Children	Men	Women	Children	Men	Women	Children	Men	Women	Children	Men	Women	Children	Men	Women	Children
In Patients	3	.	"	4	1	"	152	68	16	20	9	2	25	5	"	204	83	18
Out Patients	30	23	9	94	42	106	3602	875	1502	627	245	378	395	155	247	4748	1340	2242
Total	33	23	9	98	43	106	3754	943	1518	647	254	380	420	160	247	4952	1412	2260

Palghaut
1st April 1881

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Assistant Apothecary
In Medical charge
Municipal Dispensary

D.

Financial Statement Shewing the Income and Expenditure on account of the Civil Dispensary at Palghaut During the Official year 1880-81.

Cr

Income	Amount	Expenditure	Amount
Balance in hand on 31st March 1880	" " "	On Establishment	1240 14 "
From Government	269 6 3	Bazaar Medicines	29 12 "
Municipal Funds	1956 4 2	European Medicines whether purchased from Government Stores or purchased	717 " 10
Local Funds	1103 8 7		
Local Sources includes fines &c	" " "		
Interest on Investments	" " "	Diet	720 15 "
Subscriptions from Europeans	60 " "	Miscellaneous charges	387 4 11
" " Natives	" " "	Building or Repairs	86 4 "
Sale of Medicines	192 15 9	Invested during the year	" " "
Total Income Rupees.	3582 2 9	Total Expenditure Rupees	3582 2 9.

Palghaut
1st April 1881.

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P. A. Grant Smith
Assistant Apothecary
In Medical Charge
Municipal Dispensary

F.

Statement shewing the Deaths of the In and Out Patients in the Municipal Dispensary at Palghaut for the year 1880-81.

		General Diseases.					Local Diseases.																		
		Order A.		Order B.																					
		Ague	Remittent fever	Enteric fever	Leprosy	General Surgery	Pneumonia	Bronchitis acute	Asthma	Ascites	Dysentery	Diarrhœa	Convulsions	Puerperal Convulsions	Psoriasis	Ulcer	Contusion & Fractures	General debility	Old age	Burn	Wound Parasitic Diseases	Wound Secondary	Wound Septic Infinity	Total.
Europeans and East Indians	In Patients	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
	Out Patients	.	.	.	.	.	.	.	1	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1
Natives	In Patients	4	3	.	1	8	1	1	.	5	4	3	.	.	1	4	1	5	1	1	1	1	1	46
	Out Patients	.	.	1	.	.	.	.	.	.	.	2	1	1	.	.	.	1	.	.	.	.	.	6
	Total	4	3	1	1	8	1	1	1	5	4	5	1	1	1	4	1	6	1	1	1	1	1	53

Palghaut
1st April 1881.

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Assistant Apothecary
In Medical Charge
Municipal Dispensary

Concise Annual
Report of the Municipal
Dispensary at Palghaut
for the Official year
1880-81.

Encl in letter from the President
Municipal Commission Malabar
No 148 dated 29 th June 1881.
to the Chief Secretary to Govt.

Encl to G.O. No. 1514 dt 23/9/81

In Encl: 1660/81

No 180. Palghat 4th July 1881

RECEIVED
6 JUL 81

15444/15

From,

S Ratnavelu Chetti Esqr
Vice President
Municipal Commission
Palghat.

To,

W L B Cumming Esqr
President Municipal Commission
Malabar,

Sir,

In continuation of my letter No 165 dated 17 June 81 I have the honor to forward the auditor's report on the state of the accounts for the past official year.

2. The recommendation of the auditor that the amount of each bill and cheque should be shown in it in words as well as in figures is a sound one and will be adopted.

3. The want of vouchers alluded to by him in para 3 was one of the first defects in account keeping which came to my notice when I took charge of this Municipality. The Municipal Inspector had been implicitly trusted and employed on various duties of a miscellaneous nature besides those proper belonged to him. I have gradually curtailed the responsibility with which he was vested

until

until he is now nothing more than a subordinate entrusted with the supervision of the public works executed within the Municipality and the measures adopted for the conservancy and lighting of the Town. He is no longer as he used to be, the paymaster of the sweepers and coolies employed from Municipal Funds. He has nothing to do with any of the Municipal receipts, excepting what is realized at public auction - from the sale of unserviceable tools &c and the trunks of fallen trees. Even this money the purchasers may, I think, be required to remit direct to the Treasury, or pay in at the office. He is no longer authorized to supply materials &c for works, except those of which he stands in emergent need, and which he is to buy in the local market out of advances specially made to him for the purpose. Nor is he required to stand between the Commissioners and their contractors in the matter of payments for works undertaken and executed by the latter. I found it a pernicious system to allow him to draw bills in his own name, whether for materials supplied or works done, and to cause contractors, sweepers, coolies &c., alike at his mercy for the satisfaction of their dues. I do not mean for one moment to reproach the present Inspector with carelessness or dishonesty, but I consider that a subordinate of his position should not be given such uncontrolled power over Municipal money. Every payment is now made to the person direct to whom it is due. Contractors submit their own bills, and when these are countersigned by the subordinates immediately answerable for the particular works, cheques are drawn out in their name and they receive

payment

payment at the treasury. So with coolies temporarily employed a nominal roll of their wages is submitted to the Vice President, and when that is approved and passed by him, the amount entered in it is drawn and disbursed at the Municipal office. The monthly pay of sweepers and permanent coolies is likewise disbursed at the office in the same manner as the pay of the sanctioned establishment. Under the present system, therefore, there will be an authentic and satisfactory voucher for every charge incurred.

1544
16

4. The auditor is not accurate in presuming that sweepers affix their signatures before they are paid. On the other hand, my order was to get their acknowledgement at the time of payment, and this I understand from the head clerk is the practice pursued. The pay of the two sweepers whose acknowledgements are found wanting in the July roll and the expense of Rs. 1 / paid to the 4th sweeper will be recovered from the subordinate who was entrusted with the disbursement of pay for the months of July. I do not agree with the auditor that a separate acquittance roll should be kept. A column is set apart in the Monthly list prepared at the office for the acknowledgement of the payees and, if the sweepers are made to sign opposite their names when they receive their pay, the necessary check is provided.

5. In regard to para 5 of the report, the head clerk will be warned to be more careful in future. He appears to have incurred the charges in the one case from the permanent advance allowed

...

1544/17

allowed to him and recouped himself by drawing it on a bill. In the other he recovered the amount on a separate bill for the carriage of the oil from Madras.

6. The 9 annas once drawn by the head clerk on the sweepers pay bill for September will be likewise recovered from him.

7. The form prescribed for accounts of deposit is not a lucid one. I will frame a better form and incorporate it in the ledger.

8. The moiety of the toll-collections remitted to the Local Fund Board has never yet been shewn on both sides of the account. If it is credited and debited, it will only go to swell the apparent income of the Municipality.

I have the honour to be

Sir,

Your most obedient Servant

Vice President

From

The Vice President
Palghat Municipality

To

The President
Municipal Commission
Malabar.

Dated 4th July
Recd.

No. 1180
Enc: 5.

Submitting audit report with explanations for the year 1880-81.

Ex Encl: 170-6/81

Meeting. Copy with my letter to President
P.L
21.6.81

RECEIVED
6 JUL 81

Palghaut,
21st June 1881.

1544/18

To,

The Vice President,
Municipal Commission,
Palghaut.

Sir,

I have the honour to submit, for the information of the Vice President, and the Commissioners of the Palghaut Municipality, this my report on the result of my examination of the several Accounts of Receipts and Charges of the Municipal Funds during the past official year 1880-81.

2. I have carefully examined all the accounts of receipts, comparing the Registers of House and Land taxes with the Bills issued

issued, and these Bills again with the Day Books kept by the Tax Collectors. I have found all of them neatly and correctly kept. I have no remarks to make, except, that it would be better if the amount in each bill is shown also in words, instead of only in figures.

3. For the several amounts of expenditure incurred for the construction of the Kalpathy School, Repairs to the Kalpathy bridge, for coolies employed on roads, for sinking Reading Room well, &c, there are no proper Vouchers. The only vouchers produced, are certain statements prepared by the Municipal Inspector called "Account Particulars." These may mean either Estimates or Bills, but they ought to have been supported

1580/19

supported by proper Vouchers and acquittance Rolls to show that the Coolies employed were duly paid for their labour, as well as the several Contractors for materials purchased from them.

4. For the pay of the Sweepers there are no acquittance rolls to support the expenditure. There are only bills prepared by the Municipal Inspector to support it. They are not proper vouchers and do not show that the amounts due to them were duly paid. In July and August 1880, there are acquittance Rolls kept in the office; but on comparing the acquittance Roll for July with the Bill for that month it was found that three Sweepers were not paid. They are marked absent in the Roll. In the case of one of them the Head clerk drew my attention to a

subsequent

subsequent entry at the bottom of the acquittance Roll, but it shows a payment of Rs 6 to that sweeper to whom Rs 5. 12. 11 were alone due. In the case of the remaining two, the matter is still unexplained. From September forward the acquittance Rolls were discontinued, but in the place of them the bills are recorded with the signature-marks of the Sweepers - Apparently those marks seem to have been obtained before actual payment was made. If so, these marks are useless and the bills in question cannot therefore be accepted as proper vouchers for the expenditure. This practice should therefore be discontinued and the system of Acquittance Rolls reintroduced and enforced.

1544/20

5. Rs 122. 4. - to pay a bill for Kerosene oil and Rs 371. 8. - to pay another bill for Tiles were drawn by the Head Clerk, as per cheques nos 2 and 59, respectively. The Vouchers to support these amounts show the expenditure at Rs 123. 8. - for Kerosene oil and Rs 372 for Tiles including the Commission on money orders. Therefore Rs 1. 4. - for Kerosene oil and 8 annas for Tiles appear to have been incurred by the Head Clerk in excess of the respective amounts drawn by him from the Treasury - There is nothing to show wherefrom this excess was met. The Head Clerk is the loser, yet, it is an irregularity in matter of accounts.

6. For the pay of the Sweepers for the month of September the Head Clerk drew Rs 122. 8. 2 from the Treasury as per cheque no 105. The Bill no 216

sent

ent in by the Municipal Inspector for their pay for that month shows only Rs 121. 15. 2. The Head clerk had there-fore drawn annas 9 more than the amount of the bill. This sum overdrawn does not appear to have been refunded in the year under report, or at any time sub-sequently. He might have drawn it through oversight, but there was ample opportunity for him to find his mistake in the very same month in which the money was drawn, because, it was the Head clerk himself who had disbursed the Sweepers' pay, and after paying every-one, he must, surely, have found 9 annas in excess. In this difficulty, the alternative left to him was to bring the fact to the notice of his superiors and take measures to credit the excess to accounts. He seems to have done nothing in the matter, and therefore appears to have appropriated the amount in question. Although the excess is a petty sum of 9 annas, yet, in point of accounts the mistake c-ommitted by him is a serious one, and deserves notice.

1544
21

7. I beg to suggest that the amount of each cheque may be shown in words as well as in figures.

8. Accounts show that the amount of deposits made by Appellants was Rs 109. 2. 10. Of this sum, Rs 31. 2. 11 was ordered to be paid to the res-pective parties and the remainder Rs 77. 15. 11 to be credited to Municipal Funds. Accordingly Rs 109. 2. 11 were drawn from the Treasury as per cheque no 218. Rs 77. 15. 11 appear to have been credited to accounts, but Rs 31. 2. 11 are still in the hands of the Head clerk.

9. The account kept of deposits made

ade by the Lall Contractors and
arket &c, Renters is anything but
satisfactory. With great difficulty
the amount of deposits in the year
under report was ascertained to be
Rs 1610. 9. 6. For the balance of
the previous year the annual report
statement of that year had to be
referred to. It was found to be
Rs 3491. 4. 0. Thus the total amount
of deposits was Rs 5101. 13. 6. Of
which Rs 3082. 12. 2 were repaid.
The Deposit account does not show
the repayments satisfactorily,
and therefore the Day Book
had to be referred to and the
amount was ascertained to be
correct. Deducting repayments, the
balance on the amount of deposits
was

was Rs 2019. 1. 4 which was found
to tally with the balance shown
in the Treasury account. This is an
important account and it ought
not to be in the state in which
it is at present seen. 1504/22

10. I beg to enclose herewith a
Statement of Receipts and Charges
of the Municipal Funds of the year
under report. It will be seen that
the total amount of Receipts, in-
-cluding the balance Rs 7334. 2. 5
at the beginning of the year, was
Rs 35,866. 2. 0, and the charges
Rs 31,630. 7. 8, leaving a favourable
balance of Rs 4235. 10. 4 at the
close of the year. Of this balance
Rs 10 are in the hands of the Head
Clerk

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close of the year. Of this balance
Rs 10 are in the hands of the Head
Clerk

Clerk as Advance Fund and the re-
-mainder Rs 4225. 10. 4 are in the
Palghaut Taluk Treasury.

11. It will be observed that the
total amounts of Receipts and Charges
shown in my statement differ from those
of the Annual Report Statements
by Rs 6237. 14. 8. This is accounted
for by the fact that the Toll receipts
were taken credit of in the Annual
Statements deducting the contri-
-bution, namely, Rs 6237. 14. 8
paid to the Local Fund Board.
As the whole amount of Toll
receipts was credited to
municipal Funds and then
a debit was made of the Local
Fund contribution, I had to show
this amount both on the Receipts
and

1544/33

and Expenditure sides of the accounts
The balance will, however, be found
to tally each other.

I have the honour to be,
Sir,
Your most obedt Servant,
Orden Raman
Auditor.

Enc: to Report dated
21st June 1901 from
Chas. Deacon Lobb
of the Assistant Immd
Accountant for the offe
year 1901.

From

Andrew Ramsay

Auditor of Munl Accts

Palghaut.

To,

The Vice President,

Municipal Commn

Palghaut.

Dated 21-

Recd } June 1901.

No-

Enc: 1

Report on the result of
his examination of the
municipal accounts of
Palghaut for the official
year 1900-01.

Statement of Receipts
and Charges for the
official year 1900-01.

Statement of Receipts and Charges of the Funds of the Palghaut Municipality during the Official year 1880-81.

	Receipts					Charges				
	Items		Amount				Items		Amount	
1	Rates and Taxes						Grant I Public works			
	(a) Rates on houses	arrears 170-13-3 Current 4933--8	5103	13	11	1	New works	4262	12	-
	(b) Rates on land	arrears 15--9 Current 2113-4-10	2128	5	7	2	Repairs	596	13	11
	(c) Tolls		215	13	4	3	Establishment	87	4	6
	(d) Licences		690	-	-	4	Tools and plant and Contingencies			
2	Grants from Provl Funds to middle Class schools		-	-	-	5	Contribution to Local Fund for roads and [illegible]	639	3	5
3	Contribution from Local Funds						Grant II. Education			
	(a) Public works	1312-8--				6	Municipal Middle Class School at Palghaut	1703	4	6
	(b) Moiety of Hospital Charges	1103-8-7	2416	-	7	7	Results Grants	310	8	-
4	Fees and fines		325	5	-	8	School on Combined System	105	4	8
5	Fees in Schools and training Institutions		1350	8	-	9	Inspection	218	-	-
6	Rent of markets and public Bungalows		999	13	4		Grant III Sanitation Medical Services			
7	Endowments, private Contributions, donations and miscellaneous receipts 72-					10	Hospitals and Dispensaries	2703	6	-
	Hospitals (a) Sweeping Charges 20-4-3 (b) Subscriptions 6-12-- (c) Sale of medicines 24-3--		48	16	3	11	Contribution to Medical College	224	12	11
	(a) Sale of encumbrances 8-7-4					12	Vaccination	266	13	5
	(b) Advances	101-8-3				13	Registration of births and deaths	263	-	-
	(c) Sale of materials	238-12-8				14	Conservancy	3363	2	1
	(d) Forfeitures and Deposits	73-2-1	560	5	7		Grant IV Conservancy			
9	License Tax		1565	-	-	15	Lighting	402	10	6
10	Advances recovered		505	-	-	16	Public Bungalows	183	5	-
		Total receipts	28,531	15	7	17	Maintenance of Police	1844	4	
	Balance (a) Municipal Fund		7334	2	5	18	Payment of License Tax	1486	12	-
	(b) Endowments		-	-	-		Grant V. Establishment			
						19	Head office	1045	1	7
						20	Collection	468	14	-
						21	Miscellaneous	887	1	4
						22	Advances recoverable	5	-	-
							Total Expenditure	31,630	7	8
							Balance	4235	10	4
		Total	35,866	2	-		Total	35,866	2	-

Palghaut
21-June 1881

Auditor

Statement I. Revenue and Receipts of the Municipal Fund of the Town of Palghaut during the Official year 1880—1881.

	Arrears.			Current.			1880/81 Detail of Minor heads.			1880/81 Total of Major Heads.			1544/26 Budget. 80/81		
1. Rates and Taxes &c.,															
(a) Rates on houses (Section 40.)	170	13	0	4933	0	8	5,103	13	11				4,900	0	0
(b) Rates on lands Do. ...	18	0	9	2118	4	10	2,136	5	7				2,150	0	0
(c) Taxes on arts (Section 57.)...	0	0	0	0	0	0	0	0	0				0	0	0
(d) do. vehicles (Section 63.)	0	0	0	0	0	0	0	0	0				0	0	0
(e) do. animals Do.)	0	0	0	0	0	0	0	0	0				0	0	0
(f) Registration of carts (Section 73.) ...	0	0	0	0	0	0	0	0	0				0	0	0
(g) Tolls ... (Section 77.)															
Gross receipts... ...	390	13	4	12085	0	0	12475	13	4				12400	0	0
Less Local Fund share	194	6	8	6042	8	0	6237	14	8				6200	0	0
Municipal Income	195	6	8	6042	8	0	6237	14	8				6200	0	0
(h) Licenses, {Sections 106, 123, 125, 130, 131 & 136.}							690	0	0	14160	2	2	726	0	0
2. Contributions from Provincial Funds.															
(a) Communications							0	0	0	0	0	0	0	0	0
(b) Grants to middle classes of Schools							0	0	0	0	0	0	258	0	0
Carried over Rs.....										14,160	2	2	14,234	0	0

Statement I Revenue and Receipts *(continued)*

	1880/81 Detail of Minor heads.	1880/81 Total of Major heads.	Budget. 80/81
Brought forward Rupees...		14160 2 2	14234 0 0
3. Contributions from Provincial Funds.			
(a) Surplus Pound Fund	0 0 0	0 0 0	0 0 0
(b) Ferry Rents	0 0 0	0 0 0	0 0 0
(c) Fishery Rents	0 0 0	0 0 0	0 0 0
4. Contribution from Local Funds			
(a) Public Works	1312 8 0		600 0 0
(b) Moiety of Hospital share	1103 8 7	2416 0 7	1125 0 0
5. Fees and fines (Section 17 Byelaws and schedule A.) ...	323 5 0	323 5 0	100 0 0
6. Fees in schools and training institutions.	1350 5 0	1355 5 0	1450 0 0
7. Rent of houses, gardens, Markets &c.	999 12 4	999 12 4	750 0 0
8. Payment for Municipal services to private parties			
(a) Private scavengering	0 0 0	0 0 0	0 0 0
9. Endowments, Private contributions, Donations and Miscellaneous receipts. ...			
Hospitals			
(a) Sale of Medicines	225 0 0		300 0 0
(b) Dieting charges —	126 14 3		30 0 0
(c) Subscriptions	60 0 0	411 14 3	100 0 0
Carried over Rupees.....		19,663 11 4	18709 0 0

Statement I.—Revenue and Receipts *(Continued.)*

1544/87

	1880/81 Detail of Minor heads.	1880/81 Total of Major heads.	Budget. 80/81
Brought forward Rupees...		19663 11 4	18709 0 0
10. Miscellaneous.			
(a) Sale of sweepings	147 4 0		50 0 0
(b) Avenues	101 3 3		30 0 0
(c) Materials building	238 12 3		0 0 0
(d) Forfeitures and Sundries...	73 2 1	560 3 7	20 0 0
11. Loans. Licence Tax under Act III of 78	1563 0 0	1563 0 0	2573 0 0 74 12 0
12. Advances recovered.	505 0 0	505 0 0	1 4 10 0
13. Balances.			
(a) Municipal Fund		7334 2 5	5261 0 0
(b) Endowments			
Total ...		29,623 3 4	26819 12 0

NOTE TO

1. House and Building rates

2. Tolls are levied at half rates

3. Licenses levied at one anna

Fees collected at cart stands

per day staying in the cart

4. Market Rents levied for each

Do. Do.

Do. Do.

STATEMENT I.

1544/28

are levied at 5 per cent on the Annual Rental.

of Schedule D.

per every animal slaughtered.

at 3 pice per each cart and 1 pie per head of cattle stand.

head of cattle six pice per day.

Do. sheep or goat three pice per day.

Do. Petty Trader three do. do.

Statement I. A.—Endowments entrusted to the Municipal Commissioners under Section 15 and 16 for the Official year. 87/88

Name of Institutions.	Amount of Funded capital.	Floating Balance.	Interest or produce of Land.	Appropriation from capital for expenditure.	Private contributions and Donations.	Sale of Medicines or Sundry property.	Total columns 4-7 (Statement I—C)	Contribution Local Fund Board.	Total Receipts.	Invested.	Current charges.	Total Statement II Grant III.	Allotted for Public works Statement II A & B.	Total charges.	Floating Balance.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
HOSPITALS																

Statement II.—Expenditure from the Municipal Fund for the town of Palghaut for the Official year. 80/81

	1880/81 Detail of Minor heads.	1880/81 Total of Major heads.	Budget. 80/81
GRANT I.—Public Works.			
1. New works.			
(a) Communications			
(b) Buildings	2816 3 4		1260 0 0
(c) Drainage	287 12 8		500 0 0
(d) Water supply	0 0 0		0 0 0
(e) Miscellaneous	188 12 0	4262 12 0	500 0 0
2. Repairs.			
(a) Communications...	1249 2 0		1250 0 0
(b) Buildings	220 11 0		200 0 0
(c) Drainage	0 0 0		0 0 0
(d) Water supply	0 0 0		0 0 0
(e) Miscellaneous	82 2 6	4651 15 6	100 0 0
3. Establishment.	396 13 11	396 13 11	534 0 0
4. Tools & Plants & Contingencies.	87 4 6	87 4 6	100 0 0
5. Contributions to Local Funds.	155 4 7	155 4 7	0 0 0
Total Grant I. ...		9757 2 8	7844 0 0

Statement II.—Expenditure from the Municipal Fund *(Continued.)*

1547/29

	80/81 Detail of Major heads.	80/81 Total of Major heads.	Budget. 80/81
GRANT II.—Education.			
1. Training Schools.			
(a) Establishment			
(b) Contingencies			
2. Municipal Schools. Middle Class at Palghatti			
(a) Establishment ... Fixed payment	781 7 6		948 0 0
(b) Result grant	559 8 0		450 0 0
(b) Contingencies	162 5 0	1703 4 6	100 0 0
3. Salary Grant.			
4. Results Grants.	310 8 0	310 8 0	450 0 0
5. Schools on the combined system.			
(a) Fixed payment	462 0 0		450 0 0
(b) Results Grants	592 8 0		500 0 0
(c) Contingencies	0 0 0	1054 8 0	0 0 0
6. Inspection.			
(a) Contribution to Local Funds			
(b) Municipal Inspecting Schoolmaster	218 0 0	218 0 0	216 0 0
7. Miscellaneous.			
Total Grant II. ...		3286 4 6	3114 0 0

Statement II.—Expenditure from the Municipal Fund (*Continued.*)

	87/87 Detail of Minor heads.	87/87 Total of Major heads.	Budget. 86/87
GRANT III.—Sanitation and Medical Services.			
1. Hospitals and Dispensaries.			
(a) Establishment	1025 6 0		1146 0 0
(b) Medicines and supplies	690 4 6		850 0 0
(c) Diet of patients	1192 4 3		1900 0 0
(d) Sundries and contingencies ...	24 0 6		24 0 0
(e) Contribution to Local Funds ...	0 0 0		0 0 0
(f) Bedding clothing and furniture &c.	28 6 9		70 0 0
(g) Contribution to Medical College	224 12 11	3128 2 11	110 0 0
2. Vaccination.			
(a) Establishment	265 2 7		300 0 0
(b) Contingencies	1 9 10		40 0 0
(c) Contribution to Local Funds ...	0 0 0	266 12 5	0 0 0
3. Registration of Births and Deaths.			
(a) Establishment	263 0 0		264 0 0
(b) Contingencies	0 0 0	263 0 0	6 0 0
4. Conservancy.			
(a) Establishment	798 9 9		1014 0 0
(b) Sanitary service	1534 5 6		1684 0 0
(c) Contingencies	21 1 10		50 0 0
(d) Extra scavengering	19 1 0	2368 2 1	26 0 0
Total Grant III. ...		6026 1 5	5984 0 0

Statement II.—Expenditure from the Municipal Fund (*Continued.*)

	87/87 Detail of Major heads.	87/87 Total of Major heads.	1544/30 Budget. 86/87
GRANT IV.			
1. Lighting.			
(a) Establishment	47 9 8		48 0 0
(b) Contingencies	355 0 10	402 10 6	302 0 0
2. Public Bangalow.			
(a) Establishment	165 12 0		166 0 0
(b) Contingencies	2 6 0		30 0 0
(c) Furniture	25 3 0	193 5 0	14 0 0
3. Public Garden.			
(a) Establishment			
(b) Contingencies			
4. Feeding Travellers.			
5. Watering roads.			
6. Avenues.			
7. Maintenance of Lunatics.	0 0 0	0 0 0	100 0 0
8 do Police	1844 4 0	1844 4 0	2150 0 0
9 Payment of License Tax	1486 12 0	1486 12 0	2394 12 0
Total Grant IV ...		3916 15 6	5194 12 0

Statement II.—Expenditure from the Municipal Fund (*Continued.*)

	80/87 Detail of Minor heads.	80/87 Total of Major heads.	Budget. 80/81
GRANT V.			
1. Head Office.			
(a) Establishment	977 8 10		996 0 0
(b) Contingencies	67 13 9	1045 1 7	100 0 0
2. Collection.			
(a) Establishment	468 14 0		504 0 0
(b) Contingencies	0 0 0	468 14 0	0 0 0
3. Miscellaneous.			
(a) Allowance to President's clerk ...	60 0 0		60 0 0
(b) Printing charges	0 6 1½		0 0 0
(d) Auditing accounts	75 0 0		75 0 0
(f) Stationery charges	90 8 6		60 0 0
(g) Sundry charges	42 13 0		35 0 0
(e) Contingent Charges	366 8 10	644 1 4½	0 0 0
Total Grant V. ...		2158 0 11	1900 0 0
Famine Batta	0 0 0	243 0 0	180 0 0
Refunds			
Repayment of Debts			
Interest on Debts			
Advances recoverable		5	
Grand Total Expenditure ...		25392 9 0	28746 12 8
Balance.			
(a) Municipal		4235 10 4	3073 0 0
(b) Endowments		0 0 0	0 0 0
Total ...		29628 3 4	26819 12 0
Position of Municipality on 31st March 1881			
BALANCE. Cash	4235 10 4		
BALANCE. Cash	2019 1 4		
BALANCE. Hospital subscriptions undrawn from Savings Bank ...	4228 10 3		
Securities			
Value of Premises &c., Rs. 100 the cost of a piece of ground for cart stand purchased in 1874. ...	16200 0 0		
Avances recoverable	5 0 0	26688 5 11	
Deposits	2019 1 4		
Deduct unpaid liabilities	1750 0 0	2769 1 4	
Total ...		23919 4 7	

Statement II. A.—Detail of allotment for expenditure on Public Works estimated to cost Rupees 100 or upwards.

PART I.—New Works.

No.	PROJECT.	Amount of Estimate.	Past Expenditure.	Expenditure in 80/81	Remarks.
	(a) Communications				
	(b) Buildings				
	Completion of the rebuilding of the Kalpathi School including its Fifgin Shed & Drain	3660 0 0	1298 0 1	3816 3 4	
	(c) Drainage				
	Erecting drains at Biglagar	500 0 0	0 0 0	25 7 12 8	
	(e) Miscellaneous				
	Building Temporary Latrines Viz				
1	Sultanpettah				
2	Biglagar				
3	Kalpathi	400 0 0	0 0 0	188 13 0	
4	Kalikara Street				
5	Pattikara				

Statement II. A.—Detail of allotments (*Continued.*)

PART II.—Repairs.

No.	PROJECT.				Grant.			Remarks.
	(a) Communications							
	1 Repairing Kalpathi Bridge				1374	14	8	
	2 do Kollengode Yakara and Mangara Roads by means of convicts labour				793	0	1	
	3 Repairing Kotakad road				128	13	0	
	4 do Purely road	32	14	0				
	do Kongad do	38	8	0				
	do Pattiparai & Municipal Roads do	25	25	0				
	do Kalpathi road	14	2	6				
	do Co imbatore do	5	0	0				
	do Kannadi do	16	6	0				
	do Sullivan's road tunnel and certain Culverts	33	8	0	232	2	6	
	5 Petty repairs to roads & drains by extra gang				492	8	0	
	6 do to good many roads by a gang of coolies employed almost throughout the year				1127	11	6	
					4349	2	0	
	(b) Buildings							
	1 Repairing Cholera & Small pox shed				39	13	6	
	2 do Public Bangalow & Cart Stands				44	9	6	
	3 Whitewashing & petty Repairs to Dispensary				67	14	0	
	4 do Municipal office & Store shed				68	6	0	
					220	11	0	
	(c) Miscellaneous							
	Repairing Public Bangalow fence				21	15	0	
	do Dispensary do				18	8	6	
	do Public garden do				29	9	6	
	do Hospital compound & cleaning certain wells				12	1	6	
					82	2	6	

Statement II. B.—Detail of Municipal Establishment.

	No.	Salary per Mensem.	Salary per Annum.
GRANT I.—Public Works.			
Inspector with allowance Rs. 10.	1	36 0 0	416 9 9
Maistries	1	3 8 0	42 0 0
Peons	1	3 0 0	36 0 0
Extra hand	1	3 0 0	36 0 0
	1	16 0 0	64 4 2
	5		596 13 11
GRANT II.			
5. Municipal school on the combined system.			
Masters	1	24 0 0	287 8 4
do.	1	13 0 0	166 13 8
do.	1	14 0 0	179 13 1
do.	1	10 0 0	119 10 10
do	1	5 0 0	57 18 5
Masaljee	1	4 0 0	24 2 4
do			7 8 1 12
	6		781 7 6
6. Inspection.			
Inspecting schoolmaster	1	18 0 0	218 0 0
GRANT III.			
1. Hospital and Dispensaries.			
Medical subordinates salary less ¼ paid by Government	1	30 0 0	325 8 0
Do allowance		10 0 0	120 0 0
Cook	1	5 0 0	60 0 0
Waterman	1	5 0 0	59 10 0
Totty	1	6 0 0	71 4 0
Dhoby	1	2 8 0	30 0 0
Compounder & writer	1	10 0 0	120 0 0
Midwife	1	15 0 0	179 0 0
Gardener	1	5 0 0	60 0 0
	8		1025 6 0

Statement II. B.—Detail of Municipal Establishment.

	No.	Salary per Mensem.	Salary per Annum.
2. Vaccination.			
1st Class	1	15 0 0	55 2 7
Vaccinator 2	1	10 0 0	120 0 0
2 "	1	10 0 0	90 0 0
			265 2 7
3. Registration.			
Registrars	1	12 0 0	143 8 0
Do.	1	10 0 0	119 8 0
			263 0 0
4. Conservancy.			
Inspector with allowance Rs5	1	35 0 0	415 9 9
Assistant Inspector	1	15 0 0	180 0 0
Maistries	1	7 0 0	84 0 0
do	1	3 8 0	42 0 0
do	1	3 0 0	36 0 0
Sanitary service			723 9 9
Scavengers @ 6 Rs	22	132 0 0	1584 6 6

GRANT IV.

1. Lighting.

Lamp lighters @ 8 Rs / Rupees	4	4 0 0	47 9 8

2. Public Bungalow.

Maty	1	6 0 0	71 14 0
Cook	1	5 0 0	59 14 0
Totty	1	2 0 0	24 0 0
	3		155 12 0

~~**3. Public Bungalow.**~~

~~Gardener ... .~~			

Statement II. B.—Detail of Municipal Establishment.

1544/33

	No.	Salary per Mensem.	Salary per Annum.
GRANT V.			
1. Head Office.			
Head clerk	1	50 0 0	572 12 6
2nd Do.	1	20 0 0	248 4 4
Peons	1	7 0 0	84 0 0
Masaljee	1	6 0 0	71 8 0
	4		974 8 10
2. Collection.			
Collectors	1	15 0 0	165 0 0
do	1	15 0 0	161 9 10
Peons	2	12 0 0	142 4 2
	4		468 14 0

Details of Premises

1 Two Bandy stands at Rs	1000
2 Slaughter house	500
3 Stake shed	800
4 Public Bungalow	1500
5 Market	400
6 Hospital + Dispensary	7000
7 Pathsalla school	5000
	16200

STATEMENT III.—Municipality of Palghaut Abstract of Deposits accounts for the year 1880/81

Balance brought forward.	Deposit of Renters and contractors	3491 4 0	
	Do. of Hospital subscriptions ...	0 0 0	
Deposits by Appellants		109 2 10	
Do. Renters		1501 6 8	
Do. Contractors			
Do. as security by Municipal servants		0 0 0	
Do. for the execution of work for which private parties are leviable		0 0 0	
Do. under Sections 55, 76, 79, 122, 143, 149 or Bye-laws		0 0 0	
Do. of interest on the amount in savings Bank...		0 0 0	
Total		5101 13 6	

Credit to Municipal Fund.		143 15 11
Returned to Appellants		31 2 11
Do. Renters	2904 9 4	
Do. Contractors		
Do. Municipal servants for works done.		0 0 0
Do. to parties paid to claimants		0 0 0
Balance		3082 12 2
Balance		2019 1 4
Total		5101 13 6

Statement IV.—Municipality of Palghaut.
Demand Collection and Balance Statement for the Official year 1880/81

	1	2	3	4	5	6
	Demand assessed.	Collection.	Remitted on appeal or otherwise.	Written off as irrecoverable.	Total columns 2, 3 & 4.	Balance.
1. Rate on Houses	4974 4 8	4930 0 8	17 9 0	0 0 0	4947 9 8	28 11 0
2. Do. on Lands ...	2128 10 1	2112 4 10	13 5 3	0 0 0	2128 10 1	0 0 0
3. Tolls	1298 6 0	1298 6 0	0 0 0	0 0 0	1298 6 0	0 0 0
Total	19134 14 9	19161 5 6	32 14 3	0 0 0	19164 3 9	28 11 0

ARREARS.

	1	2	3	4	5	6	7	8
	Balance of old demand.	Arrears of previous year.	Total demand.	Collection.	Written off	Remitted.	Total columns 4, 5 and 6.	Balance.
1. Rates on Houses	6 9 0	186 18 8	193 8 8	176 10 8	5 11 0	17 0 0	193 8 8	0 0 0
2. Do. on Lands	0 4 0	19 0 8	19 1 8	15 0 9	0 0 0	0 0 0	15 0 9	4 0 8
3. Tolls	0 0 0	390 18 4	390 18 4	390 18 4	0 0 0	0 0 0	390 18 4	0 0 0
Total	6 9 4	576 18 8	602 6 7	576 11 4	5 11 0	17 0 0	599 6 4	4 0 8

STATEMENT V.—Educational Return

{Population as per ~~Last~~ census of 1871} Male 14929 Female 16014

{Children of school going age for purposes of elementary education at 10 per cent.} Boys 2639. Girls 2402.

NAME OF SCHOOLS.	AVERAGE DAILY ATTENDANCE. Boys.		Girls.		School Fees.	Grants from Provincial Fund.	Total.	Current charges Statement II. Grant II.	Net charges column 4 less column 3.	Public works Statement II.	Total columns 6 and 7.	List of schools in the towns with numbers on the rolls and general character of institution.	Remarks.
1	79/80	80/81	79/80	80/81	3			4	5	6	7	8	9
1. Municipal Middle Class School Kalpattu	153	143	0	0	1350 0 0	0 0 0	1350 0 0	1703 4 6	0 0 0	3816 3 4	5519 7 10		
2. Combined System Schools													
(a) Triumlai School	33	40	0	0				127 8 0			127 8 0		
(b) Kurni do	65	58	4	0				135 8 0			135 8 0		
(c) Pallicharam do	38	46	0	0				139 0 0			189 0 0		
(d) Padinjattumburam do	0	46	0	0				94 8 0			94 8 0		Transferred from 3
(e) Pattiparai (Removed from Kattathoru) do	30	30	0	0				68 8 0			68 8 0		
(f) Nelliseery do	20	28	0	0				140 0 0			140 0 0		
(g) Kamittee Street do	33	56	4	4				114 8 0			114 8 0		
(h) Edathoru do	26	26	4	0				77 0 0			77 0 0		
(i) Vittiunthaswaram do	51	41	3	4				96 0 0			96 0 0		
(j) Chatharam girls do	52	0	22	0				12 0 0			12 0 0		
(k) Hindustani do	18	0	0	0				0 0 0			0 0 0		Abandoned
		369		8									
3 Result grants													
(a) Chatharam School	0	19	0	0				60 0 0			60 0 0		Newly opened.
(b) Vadakanthara do	20	22	4	4				59 0 0			59 0 0		
(c) Thondikolam do	28	38	2	0				65 0 0			65 0 0		
(d) Vennakara do	0	18	0	0				15 0 0			15 0 0		Newly admitted to Grants
(e) L N Puram do	0	42	0	12				27 8 0			27 8 0		
(f) Melmuri do	0	40	0	0				20 0 0			20 0 0		
(g) St Perochial do	16	35	5	0				27 0 0			27 0 0	1 Govt High School 202 Pupils	
(h) do A Vernacular do	28	80	0	0				10 0 0			10 0 0	Matriculation Standard.	
(i) do Keathen girls do	4	4	8	3				17 0 0			17 0 0	2 Normal School 120 Pupils Elementary Vernacular education	
(j) Rice Street do	24	0	0	0				0 0 0			0 0 0		Abandoned
(k) Yakkara do	21	0	2	0				0 0 0			0 0 0	3 A number of petty school nearly 13 with an average attendance of about 324	Earned no grant.
(l) Padinjatumburam do	46	0	0	0				0 0 0			0 0 0		Transferred to 2.
4 Inspection	0	0	0	0				218 0 0			218 0 0	boys & 19 girls exist in the Municipality but not fit to earn grants	
Total	701	810	58	27	1350 8 0	0 0 4	1350 8 0	3286 4 6	0 0 0	3816 3 4	7102 7 10		

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Statement VI.—B.

ITEMS.	Actuals for previous year.	Estimate for current year.	Actuals for current year	Increase over estimate.	Decrease under estimate.	Explanation of Variations.
1. Rates and Taxes.						
(a) Rates on Houses	4825 9 0	4900 0 0	5103 13 11	203 13 11	0 0 0	Increase partly due to assessment on new buildings and increased assessment on enlarged ones and partly due to the collection of arrears
(b) do Lands	3139 2 3	2150 0 0	2128 5 7	0 0 0	21 10 5	In the year 79/80 a large outstanding arrear of Rs 1020 6 0 was subsequently written off
(g) Tolls						
Gross receipts	11979 2 8	12400 0 0	12475 13 4	75 13 4	0 0 0	The increased amount in 79/80 is due to the collection of an arrear of Rs 890 which was outstanding at the end of that year. A large amount was estimated to be realized on the current demand but the deficiency in the result of the sale was more than made up for by the arrear collection.
Less Local Fund share	5989 9 4	6200 0 0	6237 14 8	37 14 8	0 0 0	
Municipal Income	5989 9 4	6200 0 0	6237 14 8	37 14 8	0 0 0	
(h) Licenses Sections 106, 123, 125, 130, 131, 136	732 0 0	726 0 0	690 0 0	0 0 0	36 0 0	The anticipated amount was not fully realized by the sale.
2. Contribution from Provincial funds						
(b) Grants to Middle class schools	516 0 0	258 0 0	0 0 0	0 0 0	258 0 0	This grant lapsed under the revised rule and application was not made in time for a fresh allotment; hence the decrease.
4. Contribution from Local Funds						
(a) Public works	559 0 0	600 0 0	1312 8 0	712 8 0	0 0 0	The increase due to the moiety contribution anticipated in the Regular estimate of 79/80 but recovered only during the year 80/81.
(b) Moiety of Hospital share...	1496 1 10	1125 0 0	1103 8 7	0 0 0	21 7 5	
5. Fines and ~~Taxes~~ Fees Section 17, Bye-laws and Schedule A.	420 9 0	100 0 0	325 5 0	225 5 0	0 0 0	In 79/80 coercive processes yielded Rs 280, but in 80/81 only 100 Rs: whereas Rs 140 were collected as fine in the former year against Rs 225 in the latter. The increase over the budgeted estimate shown is due only to an inadequate allotment.
Over.....	17668 13 5	16059 0 0	16901 7 9			

Comparative Statement.

15 44/36

Statement VI.—B

Comparative Statement.

ITEMS.	Actuals for previous year. 79/80	Estimate for current year. 80/81	Actuals for current year 80/81	Increase over estimate.	Decrease under estimate.	Explanation of Variations.
Forward	17668 15 5	16059 0 0	16901 7 9			
6. Fees in schools and Training Institutions.	1406 8 0	1450 0 0	1350 8 0	0 0 0	99 8 0	Due to falling off in the attendance
7. Rents on Houses, Gardens, Markets and Public Bungalow.	837 6 8	750 0 0	999 10 4	249 13 4	0 0 0	Due to arrear collection of market rents and a slight increase in the bungalow rent paid by travellers.
9. Endowments, Private contributions and Donations, and Miscellaneous receipts.						
Hospitals.						
(a) Sale of Medicines	232 6 7	300 0 0	225 0 0	0 0 0	75 0 0	The Hospital Assistant formerly in charge did not pay due attention to the collection of the value of medicines supplied to female parties.
(b) Dieting charges recovered	89 4 6	50 0 0	126 14 3	76 4 3	0 0 0	No special reason can be assigned for the increase
(c) Subscriptions	368 1 2	100 0 0	60 0 0	0 0 0	40 0 0	
	690 6 3					
Over.....	20603 4 4	18709 0 0	19668 11 4			

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Statement VI.—B.

ITEMS.	Actuals for previous year. 79/80	Estimate for current year. 80/81	Actuals for current year 80/81	Increase over estimate.	Decrease under estimate.	Explanation of Variations.
	20603 4 4	18709 0 0	19668 11 4	97 4 0	0 0 0	The budget estimate was too low
10. Miscellaneous.						
(a) Sale of sweepings	104 12 0	50 0 0	147 4 0			
(b) Aveuues	43 5 9	30 0 0	101 3 3	81 3 3	0 0 0	A large number of fallen trees were sold
(c) Materials	0 0 0	0 0 0	238 12 3	238 12 3	0 0 0	This item was included in the Rs 500 the was in the Regular estimate of 79/80; but of that sum only a fraction was realized in that year.
(d) Sundries	72 4 0	20 0 0	73 2 1	53 2 1	0 0 0	
12. Advances recovered.	0 0 0	0 0 0	505 0 0	505 0 0	0 0 0	This arrear stands to the item shewn as advances recoverable in the last year.
License Tax Act III of 78	2579 0 0	2575 0 0	1563 0 0	0 0 0	1010 0 0	Due to the abolition of Class XII and also certain remissions made on objection settled by
Penalties under do	211 0 0	74 12 0	0 0 0	0 0 0	74 12 0	No penalties levied during the year.
Remuneration do	188 8 6	0 0 0	0 0 0	0 0 0	0 0 0	
13. Balance brought forward.						
(a) Municipal Income Fund.	6020 9 0	5361 0 0	7334 2 5	1973 2 5		
Total...	29814 11 7	26819 12 0	29628 3 4	2818 7 4		

Comparative Statement.

1544/38

Statement VI.—B.

Comparative Statement.

ITEMS.	Actuals for previous year. 79/80	Estimate for current year. 80/81	Actuals for current year 80/81	Increase over estimate.	Decrease under estimate.	Explanation of Variations. 1544/39
GRANT I.—Public Works.						
1. New Works.						
(b) Buildings	1298 0 1	1260 0 0	3316 3 4	2056 3 4	0 0 0	The allotment for the Kalpathi school had to be raised in order to make the building a substantial one.
(c) Drainage		300 0 0	257 12 8	0 0 0	242 3 4	The whole amount was not utilized but the balance has been spent this year.
(d) Water Supply	284 15 6	0 0 0	0 0 0	0 0 0	0 0 0	
(e) Miscellaneous	0 0 0	400 0 0	188 12 0	0 0 0	211 4 0	Do do do.
2. Repairs.						
(a) Communications	4707 9 9	4250 0 0	4349 2 0	99 2 0	0 0 0	Notwithstanding the unexpectedly large expenditure of 1324 Rs on the Kalpathi bridge it was found necessary to adhere as closely as profitable to the budget allotment
(b) Buildings	245 1 9	200 0 0	220 11 0	20 11 0	0 0 0	
(c) Miscellaneous	46 13 8	100 0 0	82 2 6	0 0 0	17 13 6	
3. Establishment.	528 13 5	534 0 0	596 13 11	62 13 11	0 0 0	Employment of an extra hand temporarily to take the place of the Inspector who was employed on special duty.
4. Tools, Plants and contingencies.	0 0 0	100 0 0	87 4 6	0 0 0	12 11 6	
5 Contribution to Local Funds	0 0 0	0 0 0	158 4 9	158 4 9	0 0 0	Paid for the examination of the Kalpathi School building and Bridge by the Local Fund Engineer.
Total...	7141 9 2	7544 0 0	9757 2 8			

Statement VI.—B.

ITEMS.	Actuals for previous year. 79/80	Estimate for current year. 80/81	Actuals for current year 80/81	Increase over estimate.	Decrease under estimate.	Explanation of Variations.
GRANT II.—EDUCATION.						
2. Municipal Middle Class School at Kalpathi						
(a) Fixed payment	946 15 11	948 0 0	981 7 6	33 7 6	0 0 0	Two additional masters were employed during the last two months of the year.
(b) Results grants	484 4 0	450 0 0	559 8 6	109 8 0	0 0 0	Larger grants were earned by the pupils than had been anticipated.
3. Salary Grants.						
(c) Contingencies	84 7 0	100 0 0	162 5 0	62 5 0	0 0 0	A few pieces of furniture bought after the opening of the new school building.
			1703 1 6			
4. Results Grants.	209 12 0	450 0 0	310 8 0	0 0 0	139 8 0	Savings due to certain schools not being qualified for grants.
5. Schools on the combined system.						
(a) Fixed payments	312 14 11	480 0 0	462 0 0	0 0 0	18 0 0	
(b) Results grants	459 0 0	500 0 0	592 8 0	92 8 0	0 0 0	Larger grants earned than expected
(c) Contingencies	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
6. Inspection						
(b) Municipal Inspector of Schoolmasters	136 8 1	216 0 0	218 0 0	2 0 0	0 0 0	
Total...	2633 8 11	3144 0 0	3284 6			

Comparative Statement.

1544/40

Statement VI.—B

Comparative Statement.

ITEMS.	Actuals for previous year. 79/80	Estimate for current year. 80/81	Actuals for current year 80/81	Increase over estimate.	Decrease under estimate.	Explanation of Variations.
GRANT III.—Sanitation and Medical Services.						
1. Hospitals and Dispensaries.						
(a) Establishment	1224 8 0	1146 0 0	1025 6 0	0 0 0	121 0 0	Due to non-payment of salary of Medical subordinate for 4 months before the close of the year
(b) Medicines & supplies	444 4 6	350 0 0	690 4 6	340 4 6	0 0 0	Due to the payment on Accountant General's Bills for 80/81 and a portion of 79/80 which remained unpaid.
(c) Diet of patients	984 4 6	1000 0 0	1132 4 3	132 4 3	0 0 0	
(d) Sundries and Contingencies ...	49 18 11	24 0 0	27 0 6	3 0 6	0 0 0	
(e) Bedding clothing and furniture ...	0 0 0	70 0 0	28 6 9	0 0 0	41 9 3	
(f) Contribution to Medical Relief	0 0 0	110 0 0	2303 6 224 12 11	114 12 11		Due to the payment of 2 year's contribution
2. Vaccination.						
(a) Establishment	282 11 4	300 0 0	265 2 7	0 0 0	34 13 5	A Second Class Vaccinator employed in the place of a 1st Class one.
(b) Contingencies	0 0 0	40 0 0	1 9 10	0 0 0	28 6 2	
3. Registration.						
(a) Establishment	262 11 4	264 0 0	268 0 0	0 0 0	1 0 0	
(b) Contingencies	0 0 0	6 0 0	0 0 0	0 0 0	6 0 0	
4. Conservancy.						
(a) Establishment	616 13 5	1014 0 0	793 9 9	0 0 0	220 3 3	Due to the non employment of Sweepers for a greater portion of the year.
(b) Sanitary service	1584 0 0	1584 0 0	1584 5 6	0 0 0	49 10 6	Fines and others of Sweepers from the pay of Scavengers
(c) Contingencies	28 6 8	50 0 0	21 1 10	0 0 0	28 14 2	
(d) Extra scavengering	19 14 4	26 0 0	19 1 0	0 0 0	6 15 0	
(e) Repairing Scavenging Carts	434 12 6	0 0 0	0 0 0	0 0 0	0 0 0	
Total...	5852 14 6	5984 0 0	6016 1 5			

1544/41

Statement VI.—B.

Comparative Statement.

ITEMS.	Actuals for previous year. 79/80	Estimate for current year. 80/81	Actuals for current year. 80/81	Increase over estimate.	Decrease under estimate.	Explanation o Variations.
GRANT IV.						
1. Lighting.						
(a) Establishment	48 0 0	43 0 0	47 9 8		0 6 4	
(b) Contingencies	272 0 0	202 0 0	288 0 10	82 15 2	0 0 0	Additional lights Refitting
2. Public Bangalow.						
(a) Establishment	153 0 0	156 0 0	156 12 0	0 0 0	0 4 0	
(b) Contingencies	29 1 6	30 0 0	2 6 0		24 10 0	
(c) Furniture	0 0 0	14 0 0	25 8 0	11 8 0	0 0 0	
3. Public garden.						
(a) Establishment						
(b) Contingencies						
6 Avenues	5 12 6	0 0 0	0 0	0 0 0	0 0 0	
7. Maintenance of Lunatics	0 0 0	100 0 0	0 0 0	0 0 0	100 0 0	No lunatics were sent
8 do of Police under Act VII of 78	1233 0 0	2150 0 0	1344 4 0	0 0 0	805 12 0	
9 Payment to the Collector of Licence Tax	2579 0 0	2394 12 0	1486 12 0	0 0 0	908 0 0	Owing to the abolition of XII Class and remissions made on objection petitions.
Total...	4429 14 0		3916 15 6			

1540/42

Statement VI.—B

ITEMS.	Actuals for previous year. 79/80	Estimate for current year. 80/81	Actuals for current year. 80/81	Increase over estimate.	Decrease under estimate	Explanation of variations.
GRANT V.						
1. Head Office.						
(a) Establishment	922 1 1	996 0 0	989 2 10	0 0 0	6 12 2	
(b) Contingencies	66 11 2	100 0 0	67 13 9	0 0 0	32 2 3	
2. Collection.						
(a) Establishment	503 7 4	504 0 0	456 4 0	0 0 0	47 2 0	Jay Collectors paid for the month of February in the current year after they had collected the accumulated arrears.
3. Miscellaneous.						
Remuneration for Licensed Jay Amanee & Peons(Revenue)	0 0 0	0 0 0	248 0 0	243 0 0	0 0 0	2 Years - Payment. In the budget these expenses of collection were included in items under Grant IV
Allowance to President's clerk	60 0 0	60 0 0	60 0 0	0 0 0	0 0 0	
Controlling Establishment at Madras	0 0 0	0 0 0	9 0 11	9 0 11	0 0 0	
Printing charges	150 4 6	70 0 0	61 6 11	0 0 0	8 9 1	
Auditing accounts	75 0 0	75 0 0	75 0 0	0 0 0	0 0 0	
Stationery charges	51 3 0	60 0 0	90 8 6	30 8 6	0 0 0	Extra Stationery bought during the year.
Sundry charges	37 15 6	35 0 0	42 12 0	7 12 0	0 0 0	
Census charges	0 0 0	0 0 0	305 5 10	305 5 10	0 0 0	Not anticipated
Remuneration of Licensed Jay	0 0 0	180 0 0	0 0 0	0 0 0	0 0 0	
Total Expenditure	22480 9 2	23746 12 0	25392 9 0			
Balance						
a Municipal Fund	7334 2 5	3073 0 0	4235 10 4			
Total...	29814 11 7	26819 12 0	29628 3 4	1224 10 11	0 0 0	

Comparative Statement.

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APPENDIX A.

1. **Name of Municipality—Palghaut.**

2. **Populations as per ~~last~~ census of 1871 30,944.**[3]

3. **Number of Commissioners.**

(*a*)	Ex-Officio	2
(*b*)	Nominated	14
(*c*)	Elected	0
	Total.....	16
(*d*)	Officials	8
(*e*)	Non-Officials	8
(*f*)	Europeans	4
(*g*)	Natives	9

4. **Incidence of Taxation (Statemen 1 Head) per head of population Rs.** 0—4—3

5. **Incidence of income ; including balances) per h f population.** 0—14—9

6. **Total number of meetings held.** 10

7. **Average attendance at each meeting.**

(*a*)	Non-official Commissioners	2.8
(*b*)	Non-official	2.5
(*c*)	Europeans	1.8
(*d*)	Natives	3.8

Municipal Commissioner's Office,
Palghaut, 17 June 1881.

Head Clerk.

Vice President.

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Orginal

Annual account of the Palghat Municipality for the Official year 80/81

In a Letter No 148 dated 27 June 1881 from the President Municipal Commissioners Malabar.

Rec'd: 1660/81
C.G. 1544

No 148 Municipal President's Office
Calicut 27 June 1881

From, CURRENT No. 1660
C. L. B. Cumming Esqr
President, Municipal Commission
Malabar.

To, 1544/45
C. G. Master Esqr
Offg: Chief Secretary to Government.
Ootacamund.

Sir,

I have the honor to submit herewith the Annual Report on the working of the Town Improvement Act in the Palghat Municipality for the past Official year 1880-81, together with the prescribed Statements. The report of the Medical Officer is also submitted with its enclosures.

2. The total income of the Municipality during the year under report was Rs. 22294-11, which was raised to Rs 29.628-3-4 by a balance at the close of the previous year of Rs 7334-2-5. The particulars of the receipts as compared with the estimate of the year under report and the

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the actuals of the previous year are given below:-

		Actuals of 1879-80	Estimate of 1880-81	Actuals of 1880-81	Increase or decrease as compared with 1879-80	
					Increase	Decrease
1	Balance	6020 9 -	5361 - -	7334 2 5	1313 9 5	- - -
2	Assignments by Govt.	516 - -	258 - -	- - -	- - -	516 - -
3	Rates and Taxes	7964 11 3	7050 - -	7232 3 6	- - -	732 7 9
4	Tolls	5989 9 4	6200 - -	6237 14 8	248 5 4	- - -
5	Fees in Schools	1406 8 -	1450 - -	1350 8 -	- - 1	56 - -
6	Endowments	690 6 3	450 - -	411 14 3	- - -	278 8 -
7	Contribution from Local Funds	2046 1 10	1725 - -	2416 - 7	369 14 9	- - -
8	Miscellaneous	2210 5 5	1676 - -	2575 7 11	365 2 6	- - -
9	Advances recovered	- - -	- - -	505 - -	505 - -	- - -
10	Collection for License Tax under Act III of 1878	2970 8 6	2649 12 -	1365 - -	- - -	1405 8 6
	Total	29,814 11 7	26819 12 -	29628 3 4	2802 - -	2988 8 3
	Net					186 8 3

3. The Vice President's report is sufficiently explanatory and all variations between the estimate and actuals are explained in the remark column of the comparative statement herewith submitted. The decrease under assignments &c by Government was due to the non-application for grant for contribution on account of the Kalpatti Middle Class School for reasons stated in the 10th para: of the Vice President's report.

4. The decrease under collection from License Tax under Act III of 1878 was due to the fact of the abolition of class XII under Act VI of 1880. Before the passing of this Act the estimated amount was Rs 2650. but the amount of first assessment was only Rs 1585. of this amount Rs 20 was remitted on Objection Statement, and the demand consequently fixed at Rs 1565. The whole of this amount was collected. An increase of Rs 1500 may safely be expected from this tax in the current year (vide para 47 of the Vice President's report).

5. The following is a Statement of the demand, Collection and balance of rates and taxes &c for the year under report.

1		Total demand 2 Rs	Collection 3 Rs	Remission 4 Rs	Total Columns 3+4 5 Rs	Balance 6 Rs	Percentage of Collection to net demand 7 Rs	8
1879-80	Current	19,386	18,777	12	18,789	597	96.85	
	Arrears	1180	1166	9	1175	5	98.81	
1880-81	Current	19,188	19,131	33	19,164	24	99.87	
	Arrears	603	576	23	599	4	99.31	

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6. From the above it will be observed that the collections were on the whole very satisfactory which was not so much on account of coercive measures being resorted to as the pressure brought to bear on the Tax-Collectors of the Municipality. The Vice President has in paras 6 and 7 of his report clearly explained the extent to which coercive measures were resorted to.

Expenditure

7. The total expenditure during the year amounted to Rs 25,392-9-4 against Rs 22,480-9-2 in the previous year.

8. An abstract of the expenditure under the several grants as compared with the actuals of 1879-80 is detailed below:-

	Actuals of 1879-80	Estimate of 1880-81	Actuals of 1880-81	Increase or decrease in actuals as compared with those of 1879-80. Increase	Decrease
Grant I	7141 9 2	7344 . .	9757 2 8	2615 9 6	. . .
Grant II	2633 8 11	3144 . .	3286 4 6	652 11 7	15744 47
Do III	5852 14 6	5984 . .	6026 1 5	173 2 11	
Do IV	1841 14 .	5194 12	3916 15 6	2075 1 6	. . .
Do V	1926 10 7	1900 . .	2158 . 11	231 6 4	
Miscellaneous	505 . .	. . .	5 . .	. . .	500 . .
Remuneration for Licensed Tax work	2579 . .	180 . .	243 . .	. . .	2336 . .
Total	22480 9 2	23746 12 .	25392 9 .	5747 15 10	2836 . . .
Net				2911 15 10	

9. It will be seen from the above statement that there was a general increase under all the different grants, mainly under Grants I and IV.

10. Grant I. The expenditure under this grant shows an increase of Rs 2616 as compared with the actuals of the previous year. The increase is mainly due to the increased allotment that had to be made to make the Kalpatti School a substantial building, including the contribution paid to the local

Fund Board for the services of their Engineer for the final inspection of the Kalpatti Bridge and School, according to the scale laid down in G. O. no 871 dated 28th April 1880, and the salary of the Extra Clerk employed to take up the work of the Municipal Inspector whilst this officer was deputed to look after the repairs of the Kalpatti Bridge. The 28 miles of road within the Municipality were also repaired and kept in good order at a cost of Rs 4350.

11. Grant II There is an increase of Rs 653 under this head, which was mainly due to larger grants earned by Schoolmasters and to the entertainment of two additional teachers at the Kalpatti School. Though additional Classes were formed in the above said school, there has been a falling off in attendance. A detailed account of the Educational progress within the Municipality

Municipality is given in paras 22-32 of the Vice Presidents' report, from which it will be observed that there are 18 Elementary Schools with an attendance of 798 boys and 31 girls against 701 boys and 58 girls in 1879-80. There seems to be a falling off in the attendance of girls and the Government remarked in para 5 of G. O. no 2126 dated 16th November 1880, "the subject of female Education, still so backward, especially deserves the continued attention of the Commissioners", they were not able to do much, but it is contemplated to open a School or two for girls under their immediate management and to address Government for the appropriation of the Rs 1000 set apart for a play ground for the Kalpatti School be utilized for the above purpose. It seems to me however a mistake to divert funds from so useful an object as a play-

ground

ground for the physical training of the Kalpathi school boys.

12. Grant III. The increase under this grant was due to the payment of two years' contribution during the year under report to the Medical College and to the payment of medicine for 1880-81 and to the increased dieting charges.

13. Grant IV. As directed by Government in para 2 of G. O. no 2126, dated 16th November 1880, "the settled demand minus the remuneration" of the Licensed Tax Collection was shewn under this grant, which was not so the previous year, and hence the increase.

14. The increase observable under Grant V was due to the unexpected charges incurred on account of the Census work.

15. The number of patients treated in the Dispensary was 8635, of which 305 were In and 8330 Out-patients, which shews an increase under both as compared in the margin with the figures of the previous year.

	79/80	80/81
In-patients	283	305
Out-patients	7306	8330

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16. The total number of persons vaccinated by the Municipal Vaccinator was 1416 or 29 more than the previous year. Of the 1416 cases, 1185 were successful, 178 unsuccessful and 53 unknown. One noticeable feature in connection with this subject is that no less than 182 of the cases vaccinated were among the Brahmins of the town who have hitherto always exhibited a marked aversion to Vaccination.

17. There were 1413 births and 1044 deaths registered during the year under report against 1200 births and 999 deaths for

for the previous year.

18. There were only a few cases of Small-pox in the Town though a virulent and fatal form of the disease prevailed in villages not far removed. The year was on the whole a healthy one.

19. The Municipal Auditor who was only recently appointed has not submitted his report as yet. It will be forwarded when received.

I have the honor to be,
Sir
Your most obed Servant

Chairman

President.

Encl
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1544/50

23/4/80 Dc. 832
20/4/80 Dc. 871
16/4/80 Dc. 2126.
25 17/5/81 Dc. 873

Final (1881) Dept.

(Municipal Department.
Issued Empowerment)

From Acf

The President, Municipal Comm.
Malabar.

To.

The Chief Secretary
to Government.

Madras

Dated 27 June 1881
Rec'd 29 " "

No. 144

Enc. 3

Annual Report on the
Towns Improvement Act
in the Palghaut Municipality
for the official year 1880-81.

Municipal Office,
Palghat, 17th June 1881.

No. 165

1544/51

From,

P. Patravelu Chetti Esq.
Vice President, Municipal Commission,
Palghat.

To,

C. L. B. Cumming Esq.
President, Municipal Commission,
Malabar.

Sir,

I have the honor to submit the report on the working of the Palghat Municipality during the year 1880-81 with the statements prescribed by Government.

2 The Commission consisted of sixteen members, half of whom were non-official. Ten meetings were held, and the average attendance represented by 2·8 official and 2·5 non-official.

3 Three Vice Presidents held office during the currency of the year; Mr. Sewell who had charge at the commencement worked the Municipality for 4 months, Mr. Brodie for 3 months, and I was appointed on the 7th December last. For one month the Municipality was without a Vice President.

4 With such a change of officers, it may easily be imagined that there was no uniformity of administration, as nearly the whole work of supervision has to be done by the Vice President himself. The non-official Commissioners

take-

take no interest in Municipal affairs, and it is difficult even to get them to attend the monthly meetings. Two exceptions have, however, to be mentioned — Messrs. Siva Ramaiyan and Sayid Ismail. While the latter has been very regular in his attendance, the former has always exhibited an intelligent and lively interest in all Municipal affairs. The success of the census operations in this Municipality was chiefly due to his laudable exertions, and if a few more members of his stamp can be secured, the working of the act may be safely left in the hands of the general body of Commissioners, with but occasional suggestions and advice from the Exofficio members. That the native Community of Palghat care little or nothing for the improvement of their town is further indicated by the fact that I have not been able to suggest nominations to fill up two vacancies which occurred 5 months ago, and that three or four persons whom I considered fit to be appointed declined the honour with many thanks.

5. The year opened with a balance, according to the audited accounts of Rs 7,334; and the receipts, including the Imperial License Tax with the Collection of which the Commissioners are charged, amounted to Rs 22,294. Of, however, the bulk of the tax - viz :- Rs 487, had to be remitted to the Collector, the sum of Rs 28,141 was available for expenditure during the year. Out of this, the accompanying accounts will show that Rs 23,906 were spent, leaving a balance of Rs 4,235 at the credit of the Municipality. Of the latter sum again, an allotment of 1000 Rs was made sometime back for the opening out of a playground, and the Government, in their order, No 2126, dated 16th November 1880, on the last annual report of this Municipality, forbade its appropriation for any other purpose without their express sanction. So that the unfettered balance was only Rs 3,235, or 16 per cent of the normal receipts of the year excluding License Tax and the recoveries of advances. This comparison is made in reference to para. 9 of the G.O. last quoted, and para. 12 of G.O. No 1800, dated the 19th September 1879, where Government comment upon "the undesirable accumulation of funds".

788

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6. Turning to details, the chief permanent sources of Revenue have as usual been House and Land Rates and Tolls. The current demand under the former head was within a hundred Rupees the same as it had been in 1879-80, and there was an arrears of Rs 212. Out of the current demand there was only the small balance of Rs 24 at the end of the year, and all but 4 Rs of the arrears had also been collected. This favorable result was achieved chiefly by the pressure brought to bear on the Tax-Collectors of the Municipality and as will be seen by the annexed statement, not by an undue application of Coercive processes:—

	1879-80		1880-81	
	Number.	amount of fees.	Number	amount of fees
Notices of demand	622	Rs 96-4	647	Rs 75-2
Warrants of distress	150	Rs 184-5	56	Rs 24-8
Total	772	Rs 280-9	703	Rs 99-10

7. The incidence of this rate is so light that there ought to be very little difficulty in Collecting it. There are, as you are aware, three stages in its Collection — the presentation of

of bill; the service of notice and the execution of warrant. If at every stage care is taken to see that the prior proceedings have been faithfully carried out, the number of processes will, I have no doubt, be greatly diminished. It was apparently the practice here to issue them at the simple request of the Tax-Collector, and that alone can account for such a considerable sum as — Rs 184 being levied as warrant fees in 1879–80. In the year under report too, 602 notices and 40 warrants had already been issued when I assumed charge, but afterwards I declined to issue warrants unless there was satisfactory proof of the due service of notice; hence the large reduction in the number of warrants. My strictness in this respect did not, however, interfere with the realization of the whole demand, current and arrear, with the exception of Rs 28, of which, too, part will, I fear, have to be written off the accounts as irrecoverable.

8. The next item is Tolls. Here the whole of the current demand of Rs 12,085 and the arrear of Rs 391 were realized within the year. The toll gates and sheds have all been duly repaired, and there was no occasion to withhold a portion of the renters' deposits. The yield of this source of Revenue fell short, however, of the current demand of the previous year, and but for the arrear alluded to, there would have been a decrease below the figure of that year instead of the present increase. I cannot account for the falling off in any other way than by suggesting that the renters have learnt by experience the limits between which the toll collections at each gate range, and that they are no longer prepared to compete as speculators, and incur the risk of what to them is a serious loss.

8 88

1544/53

9. There is also a small item of Rs 690, under the same major head; this income is derived from the sale of slaughter house and cart-stand licences. The slight decrease here scarcely calls for notice; but it must be remarked that cartmen are beginning to perceive that they need not take their carts to the licensed stands, so long as they do not obstruct traffic. And in a large straggling town like Palghaut, they have ample scope for evading payment of the small fee charged at a licensed stand.

10. No contribution from Provincial Funds appears in statement I, as the usual grant to the Kalpati school was cancelled by the new grant-in-aid Rules, and application was not made in time for a fresh allotment. The commissioners were for some time debating the relative advantages of the salary and results grant systems, and the frequent change of Vice Presidents no doubt conduced to the subject being lost sight of till it was too late to supply the omission.

11 The variations in the other receipts are explained in the remark Column of statement VII. Of the amount of Rs 325, shewn as "Fees and fines", Rs 99 have already been shown to be derived from coercive processes; the other 225 Rs were collected by the Magistracy as fines from persons convicted under the conservancy clauses of the Police and Municipal acts. The necessity for a strict enforcement of this act was pointed out in G.O. No

800

1800 dated 19th September 1879, and in the Inspection-notes of the Deputy Sanitary Commissioner printed with the Sanitary Commissioners' Proceedings for November and December. The Commissioners are fully persuaded of its importance, but they can only ask the Police to exercise more energy and vigilance in the detection of nuisance cases. An improvement has, however, been latterly observed in this direction, and during the last three months of the year under report, no less than 131 such cases were taken before the Magistrates against 13 cases for the same period of the previous year.

12. The sweepings of the town fetched Rs 147, a sum larger in excess of the sanctioned estimate of 50 Rs, and the avenue trees and branches blown down by the wind and the produce of the avenues throughout the Municipality yielded a sum which could not have been correctly anticipated.

13 Notwithstanding then the large arrears of land tax, amounting to 10,830 Rs, collected in the year 1879–80, the aggregate receipts of that year exceeded those of 1880–81 only by Rs 700– Excluding, that is, the License Tax collected and the advances recovered.

14. The main new work for which expenditure was incurred was the completion of the Kalpati school. Its cost transcended all forecasts, and even in the year under report, no less than Rs 3,816 were spent upon it although only Rs 1260 had been provided in the budget. There has

1544/54 988

has there been on the whole an outlay of Rs 5,184 upon the School, but the work is not nearly completed. The roof is constructed of Basel Mission tiles and the verandahs are low, so that in the hot weather the building is unbearably warm. To mitigate the heat and to some extent the resounding of the gabled roof, it has been suggested to the Commissioners to have a wooden ceiling put up; but as no provision has been made for such a large outlay, they have resolved to interpose a temporary bamboo-mat ceiling. It was also contemplated, I believe, to floor the whole building with square bricks, as it was considered that the present mud floor would get too damp in the wet weather, and would be unhealthy for the boys to sit upon. This is true, but the Commissioners can only provide mats as a temporary measure, and are obliged to put off the question of flooring for another season.

15. Two other new works which were very badly wanted were also commenced. A system of masonry drains in the principal streets of the town has long been recognised as a desideratum, and a beginning was made in the month of March last. Owing to the late period at which the work was put in hand, only Rs 258 were utilized in the year out of an allotment of Rs 500, but the balance has been added to the current year's provision of a similar sum, and the aggregate amount of Rs 742 is already

all but expended.

16. Successive sanitary officers had drawn the attention of the Commissioners to the disgusting manner in which all the streets and lanes of the town and the banks of the two rivers skirting the Municipal limits, had been defiled by the inhabitants, and a provision of Rs 1400. was at length made in the budget of 1880-81 for the construction of three pucka latrines. Nothing had, however, been done towards utilizing the amount till the month of February, when with the Consent of the Commissioners I commenced a few temporary latrines as an experimental measure. Five were erected during the remaining months of the year, and they have proved a great success. The inhabitants freely resort to them and their cry now is for the construction of more of the kind. This is a good sign, and I will avail myself as soon as I can of the popular feeling to open latrines all over the Municipality. My belief is that temporary structures of the kind I have adopted, are better suited to the habits and ignorance of the natives of this Country, than pucka buildings with all their unnecessary appurtenances; and with the former we have the great advantage of shifting them as soon as their present sites get impregnated with offensive matter. The balance of Rs 210 available under this head will therefore be appropriated in the current year, besides the handsome provision of 1500 Rs already made in the budget for the purpose. 1544/55

17. The repairs of Communications show a slight increase in Expenditure over the sanctioned estimate; but it must be observed that the Kalpati bridge alone took up Rs 1,375. This work has cost the Municipality a sum of Rs 2,345 on the whole, but any one who looks at it now will endorse the opinion that not a Rupee of the expenditure has been thrown away. It lies on the main road to the town from the Railway Station, and to preserve it in a state of efficiency is looked upon by the Commissioners as one of their primary duties.

18. On roads therefore there was only an expenditure of Rs 2976 or Rs 104 a mile of the 28 miles of road within the Municipality. They were maintained in very good order, and except that two or three principal lines of traffic stood in need of re-formation, a larger outlay was not required. I may however state that it will scarcely be possible hereafter to maintain the Communications in the same state at such a moderate cost. Hitherto a large portion of the repairs was executed by convicts on estimates framed by the Municipal Inspector & passed by the Superintendent of the jail. In the year 1880-81, they carried out repairs represented by Rs 993 or one-third of the whole expenditure. The jail is now closed and free labour is much dearer than

work

work done by convicts. It will therefore be found necessary probably to raise, e. g., the provision in this years budget, by a sum of Rs 1000.

19. The other items of repairs call for no remarks.

20. The cost of establishment exceeded the sanctioned estimate by a small amount. The Municipal Inspector, half of whose pay is debited to grant I, was employed for a portion of the year in carrying on the repairs of the Kalpati bridge, and the Completion of the Kalpathi School. In his place an additional hand had to be employed to look after the other works in progress. His pay — Rs 67 — formed a charge which had not been included in the budget.

21. The Local Fund Board lent the services of their Engineer for the final inspection of the bridge and school alluded to, and the remuneration paid to the Board, on that account formed another unanticipated charge.

22. The work of education has been receiving the prominent attention of the Commissioners, but they were somewhat perplexed by contradictory advices from the Educational Officers of Government. After his last inspection, the Inspector of schools, with the Director's support, suggested the abolition of the highest class of the only school managed by the Commissioners themselves, as there was a corresponding class in the High School next door maintained by Government. Overlooking this, the Deputy Inspector proposed, at the meeting convened for the consideration of the Budget, that a still higher class should be opened at the Municipal School. I was strongly in favour of the Inspector's views, and the Deputy Inspector's proposal was luckily thrown out, but only by my casting vote. I am of opinion that with the increased burdens that have been cast upon Municipal funds, the Commissioners must devote their resources to elementary education, leaving middle class and higher education to Government or private enterprise. The Schools maintained by local bodies in this Country are supposed to correspond with the rate Schools in England, and the latter are not expected to impart anything beyond rudimentary instruction.

23. The Municipal School, however, threw very well during the year under report. The School consisted of three classes, the two lowest having two sections each, but in January, an additional section was opened to each of the two classes. The experiment has proved a success with class I, but was premature in connection with class II. So the third section of Class II has been closed, to be re-opened in January next, when the corresponding class of Government High School will have been abolished.

24. The strength of the school has, I regret to say, declined, there being an average only of 162 against 177 in the year previous; the attendance was 143 against nearly

152 in 1879-80. I can only attribute the falling off to the opening of English classes in some of the aided Schools. The latter are resorted to by the boys of the villages close to them, in preference to the Municipal School which some of them have to make a daily journey to attend. The School fees of course shew a corresponding reduction from Rs 1,406 to Rs 1,360, and I reserved my explanation of the decrease to this para, in order that it might be more clearly stated.

25 The masters are paid partly by fixed salaries and partly on results. The increase in the current year's expenditure under the former head is due to the employment of two additional masters as explained in para 23. The grants on results were paid to the masters as earned by their respective classes at the annual examination. The increase in this item points to an improvement in the efficiency of the teaching staff, and may be regarded as a gratifying result, although it involved our exceeding the provision in the sanctioned estimate by Rs 109. Towards this charge, however, the usual contribution was not received from Provincial Funds, in consequence of the omission adverted to in para 10 above. The cost of education was

then

then Rs 10-8-2 for each boy. 1544/57 12 88?

26. Besides maintaining the above, the Commissioners aided eighteen private schools, or the same number as in the previous year. Of these, however, nine were allowed grants on the combined system against ten in 1879-80, and nine purely on results against eight. Of the former class, one school was abandoned before the commencement of the year, and another in the month of June, while a third school which had hitherto been aided on results, had shown signs of improvement and was added to the list of "Combined System" schools. Of the other class, in addition to the one so transferred, a school earned no grants and another was closed, but three hitherto unaided schools were taken on, and a fourth newly opened during the year, causing a nett increase of one school under the Results System.

27 The strength of the 9 "combined system" schools amounted at the close of the year to 468 boys and 8 girls, and the average daily attendance was 369 boys and 8 girls. The latter figures shew the attendance of boys to have been stationary from the previous year. The falling in the attendance of girls from 37 was due to the abandonment of a mixed school for boys girls by it manager to whom every encouragement had been held out for keeping it up. The Commissioners

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could not increase the number of schools aided on this principle, as salary grants were allowed only where the teachers held normal certificates. The fixed payments were maintained at the usual rate of 4 Rs a month for each school, but the aggregate of results grants rose from 459 to 592 Rs, or 92 Rs in excess of the budget provision. As the Government grant-in-aid rules were adopted in their entirety, the increase may be safely taken to indicate an improvement in the efficiency of the schools

28. The nine schools aided on results had a strength on the rolls of 330 boys and 23 girls, with an average daily attendance of 298 boys and 19 girls. They show an increase of 116 boys in the daily attendance, or more than half as much again as that of the year 1879-80. The total of the grants earned by them was Rupees 310, which, though in excess of the grants of the previous year, fell short of the estimate. The savings in this item were, however, partly utilized for the grants to schools on the combined system, which exceeded the estimate.

29. These schools are not taught by trained men, but the following statement will show that they were not from that cause less successful at

at the Annual Examination :— 1544/58 1588

1	2	3	4	5
Schools on the —	Strength	Presented	Passed	Proportion of 4 to 3.
Combined System	449	202	151	75 p.c.
Results system	323	136	104	76¼ p.c.

It may be observed that the statistics in Column 2 do not agree with the figures in the last two paras as the former show the strength of the schools at the time of Examination.

30. The particulars above given furnish however no criterion of the amount of elementary instruction imparted within the Municipality, for 13 unaided schools, with a strength on the rolls of 359 boys and 12 girls, are reported to me, and there may be others of whose existence the Inspecting Schoolmaster is ignorant, they being held in private houses for a few boys of the immediate neighbourhood. Such schools are very common in Chalabar, and there is often a resident teacher in well-to-do families for the education of the boys and girls belonging to them.

31. An Inspecting Schoolmaster was employed by the Commissioners for the Inspection of aided Schools. He appears to have made 358 visits in the year, or one

visit

visit almost every two weeks to each of them. To nine unaided Schools he paid 86 visits.

32. It is to be regretted that female education is, still in a backward state within the Municipality. Spasmodic efforts have from time to time been made for its advance, but either with the departure of the particular Vice President, or the diminution of the interest derived from the novelty of the measure, the institution relapsed into its former state. The chief reason is, however, the unwillingness of brahmin parents to send their girls to school. They have not overcome their scruples in this direction, and time alone can be expected to work the change. Meanwhile the Commissioners will do every thing in their power to foster the education of girls. They have in contemplation the opening of a School or two under their own management, and intend, when their plans are matured, to seek the sanction of Government to the appropriation of the Rs 1000 set apart for a play-ground to the purpose in view.

33. The Municipal Dispensary is gaining in popularity, and patients resort to it for treatment from long distances. At the opening of the current year two important changes were introduced in its working. The Hospital assistant who was formerly in charge, and against whom there were some complaints, gave place to an assistant apothecary, and a contractor was selected to provide at certain fixed rates the supplies which had been previously left uncontrolled in the hands of the Medical Subordinate. But these facts will be adverted to more fully in the next annual report.

34. In spite of the defects above pointed out, the dispensary was fairly well, though not economically, conducted. During the year under review, 305 in-patients and 8,330 out-patients were treated against 283 and 7,306 in the previous year. The number of out-patients has been rapidly rising for the last three years, while that of in-patients fluctuated I presume with the willingness or otherwise of the Vice President for the time being, to convert the dispensary to some extent into a poor-house. In a large town like Palghaut there is always a residuum of paupers walking the streets, and the slightest ailment serves as a pretext for them to seek admission to a place, where they not only get treatment but comfortable food without begging for it. This I put a stop to in December last, and now those only are taken into the Hospital who require constant attention or are unable to walk to and from their homes. Even of these, such of course as are able to bear the

Cost

cost of their own maintenance are allowed to diet them-
=selves, and paupers come on the books of dispensary
only when they are seriously ill.

35 The cost of feeding the in-patients amounted to Rs 1,132, or Rs 148 more than in the previous year. This was due to their increase in numbers. The expenditure could not be kept within the estimate as Rs 75 6-- had already been spent when I took Charge. I made all possible retrenchment however on the first bill presented to me for payment, and a strict scrutiny is now made of every bill for dieting Charges. The Scrutiny was only nominal so long as the catering was left to the very man who had to pass the supplies.

36 Vaccination was carried on with vigour through-
=out the year. Two vaccinators were employed, of whom during the last nine months a second-class man took the place of a first class man whose services had been dispensed with as too expensive. They operated upon 1,416 cases or only 29 more than the previous year; in 1885 cases they reported success and in 178 failure. The result of the remaining cases was unknown. It was found impossible to exact better work during the latter portion

1888

portion of the year; in as much as the scale of operations fixed by the Code for vaccinators of the second grade had already been exceeded. I think they ought to show better results, working within a small radius as they do, and having every facility for performing operations from arm to arm. One result however was attained which had scarcely been known in this Municipality; no less than 182 of the cases vaccinated were among the Brahmin population who had always exhibited a marked aversion. As 1413 births were registered during the year, vaccination may be pronounced to have kept pace with the increase of population.

1544
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37 The Registration of vital statistics was more carefully carried out in 1880-81 than in 1879-80, the births were 1413 (or 48 per mille of population) against 1200, and the deaths 1044 (or 33 per mille) against 999. Whatever defects there might be in registration would apply equally to the statistics of births and deaths. Hence it is quite clear that the population of the town has been rapidly increasing and the fact is further confirmed by the results of the recent census which, granting that the census was equally well taken in 1871, would give an increase of

5,378.

5378 in ten years.

38 The year was singularly free from epidemics, and only a few stray cases of small-pox were reported, while a virulent and some what fatal form of the disease was prevailing in villages not far removed from the town. Fever takes as usual, the lead of the specified diseases, as a cause of mortality, with a total of 404 against 355 in the year 1879-80. The last dry season was exceptionally hot and the east wind through it set in late was blowing hard during the months of February and March. The supply of drinking water in wells was some what strained, and many tanks and ponds saw completely dry. The use of dirty water added to the malaria drifted in from the Wallar direction rendered the fever which characterizes the dry season more fatal than usual. With improvements in conservancy and water supply I am confident that this pest will abate.

39. The work of registration was entrusted to two Special Registrars; but their registers were collated at the end of every month with Government village registers in order that the Registrars' omissions might be supplied. Under the circumstances the greatest possible accuracy was thus attained, and 16 men were even prosecuted for omitting to give information of domestic occurrences.

1688.

1544/61.

40 The usual establishment was maintained for the conservancy of the town; a staff, namely, of 22 sweepers with 11 carts under the immediate orders of the maistri and the nuisance Inspector, and supervised by the Municipal Inspector. In February, however, when the latrines alluded to in para 16 were erected, a staff of 3 additional sweepers were employed as provided for in the budget. They had to be got from the adjacent district of Coimbatore as no one at Palghat would undertake the work of cleaning out latrines. This fact is simply mentioned to indicate what uphill work it is to introduce improvements in Sanitation. The saving in the cost of establishment under this head arose from the non-employment of the additional sweepers during the first eleven months as no public latrines had been constructed.

41 The cost of lighting those parts of the town in which the houses are crowded together, was Rs 402, against an estimate of Rs 302, which was 71 Rs less than even the expenditure of the previous year. As however 5 lamps were added to the already existing 25, the increase was inevitable.

The

42 The public bungalow cost the Municipality Rs 183, or about the same sum as in the year 1879-80 against Rs 336, the rent collected from the travellers who halted in it. It thus proved a source of income to the Municipality, but it has to be remembered that the periodical repairs of the building and furniture cost a larger sum than is ever derived from rents.

43 No expenditure was incurred for improving avenues, nor filling up gaps in them, although a sum of Rs 101 was realized by the sale of fallen trees and branches. It will hereafter be observed as a rule to plant a new tree in the place of every one blown down or otherwise destroyed.

44 The contribution made by the Municipality towards the maintenance of the Police of the town fell short of the estimate, in as much as it was decided to charge them with only 60 per cent of the cost. It was, however, half as much again as the contribution made in the previous year.

45 The variations in grant V are all explained in statement VI. Only in regard to the remuneration of Municipal Servants for the additional work entailed upon them by the Collection of the Imperial License Tax, the Commissioners have since resolved to

1788

to grant a permanent increase to the clerks instead of dividing between them the Commission allowed by Government.

1544/62

46 The operations connected with the recent census have been separately reported to the Collector. The Municipality had to spend Rs 305-5-10 but they are only allowed Rs 90, it being the moiety of the cost as estimated by the Collector.

47 The operations under the License Tax Act were greatly narrowed by the abolition of class XII. Against an estimate of Rs 2650, framed before Act VI of 1880 was passed, the amount of first assessment was only Rs 1585. Of the latter sum Rs 20 Rupees had to be remitted on objection-petitions, and the demand was fixed at Rs 1565. The whole of this was collected, and after deducting the remuneration at 5 per cent payable to the Commissioners, the balance of Rs 1487 was made over to Government. No revision of the assessment was, however, undertaken beyond striking out the names of those included in the lowest class (XII.), but in the current year a sub-Committee have prepared a new Register, assessing several persons who had been omitted in the previous one, and raising the

assessment

1544/63

assessment on others. An increase of 1500 Rs may safely be expected from the tax.

48. The auditor's report on the state of the Municipal accounts will follow when he has completed his work. He has only been recently appointed and may want another week. It is thought unnecessary to delay this report for that period. Any explanation that the auditor's remarks may call for will be furnished in a separate covering letter.

I have the honor to be
Sir
Your most obedient Servant
Blakiston Keyser
Vice President.

Le Fort

In a letter from the President
Municipal Commission
Malabar, N° 148 dated
27th June 1881.

Annual
Report of the Vice Presidt
Municipal Commission
Pulpent for 80-81

1881

CURRENT No. 1756

Malabar Presidents Office
Calicut 7th July 1881.

N° 173-

From,

G. Mac Walters Esquire,
President Municipal Commission,
Calicut.

15464/64

To,

C. G. Master Esquire,
Offg: Chief Secretary to Government
Ootacamund.

Sir,

With reference to para 19 of my letter N° 148 dated 28th Ultimo forwarding the annual report on the working of the Towns Improvement Act in the Palghaut Municipality, I have the honor to forward the report of the Auditor with its enclosures together with the remarks of the Vice President thereon.

I have the honor to be
Sir.
Your most obdt: Servant

[signature]
President

Encl.

N.C.

DISPOSED
23 AUG 81
BY G.O. N°

F. 21- 1660-7- 29-6-81.
sent to S.G. Apptt on the 30th

1881.
(Municipal) Jail.
From Report) Department

The President

Municipal Commissioner

Calicut

The Chief Secretary to Government

Cotacamund

Dated 7th
Despatched } July 1881.
Received 9

No 173

CURRENT No. 1756

Enclosures

Subject.

Forwards Auditor's report with its enclosures on the working of the Palghaut Municipality for the year 1880-81. with the Vice President's remarks.

Concise Annual Report

forward
Pb
17.6.

of the Municipal Dispensary at Palghaut

for the Official Year 1880-81.

1844/66

The Abstract Return of Sick for the Official Year 1880-81. is Herewith Submitted.

	Europeans		Natives.	
	In.	Out.	In.	Out.
Remained on 31st March 1880.	.	4	20	87
Admitted during the year	8	298	297	8032
Total.	8	302	317	8119
Discharged	8	296	255	8029
Died	.	1	46	6
Remaining on 31st March 1881	.	5	16	84
Average Daily Sick for the year	.26	1.29	18.29	43.57

During the year under review there were 305 In Patients and 8330 Out Patients.

The subjoined Comparative Statement shews the Admissions, deaths

F. W. 1660-D-29-6-
sent to I.G. Apost on

Deaths and Daily sick of In and Out Patients for the last five years.

Years	In Patients. Admissions	Deaths	Daily Sick	Out Patients Admissions	Deaths	Daily Sick
1876-77	234	31	15.71	4978	32	37.17
1877-78	401	103	23.13	3423	11	29.10
1878-79	376	96	20.64	5035	9	32.24
1879-80	283	58	17.03	7306	3	46.60
1880-81.	305	46	18.55	8330	7	44.86

That the Out Patients are steadily increasing is clear from the Statement.

2. The health of the Public during the year under report has been Comparatively good. The people enjoyed perfect immunity from Cholera though small-pox to a certain extent prevailed both in the Town and the villages of the Taluq.

The climate of Palghaut was good. But for the East wind of November, December and January and the heat of February, March, April

April and May the climate will bear favorable Contrast with any healthy Towns in the Country. The total rainfall for the year was 75.50 inches against 93.40 inches in the previous year.

3. The Sanitary state of this Town is satisfactory though recently Latrines have been provided for by the Municipality I am sorry that the people do not make use of them much. But on the other hand they covert the neighbouring paddy fields &c as places of nuisances. There are also a large number of vacant spaces skirting the thoroughfares and these are all more or less used for the major operations of nature. The defect will continue to exist until the people learn what dirt and filth really are and until they realize the importance of sanitation.

4. Vaccinators are employed by the Municipality. 1544/67

5. The chief disease which gave rise to admissions have been ulcers, Skin diseases, fevers, eye diseases, Rheumatism, Venereal affections, Bowel complaints and Injuries.

There were in all 53 Deaths both amongest in Out and In Patients during the year. Vide statement (F) attached.

~~2. There is a Certificate Register~~ attached to this institution. Since her entertainment (3rd July 1878) till September last there has been no record of the work done, kept by her. She has since attended to 5 Pedions, one natural, one miscarriage, and one Preternatural cases. But she states from her memory that she has in all inclusive of the above, attended since she was appointed, 22 Pedions, 3 natural and 2 abortion cases.

6. The Dispensary is supported by the Municipality in connection with the Local Fund Board.

7. The rules regarding the custody of poisons are strictly adhered to.

8. Visitor's Book. Vide copy of remarks attached.

9. 63. Native In patients dieted themselves in the Dispensary of whom 45 males & 18 females

10. The Hospital building is the property of Municipal Board.

Returns A, B, C, D, & F. are herewith attached.

Palghaut
1st April 1881.

Assistant Apothecary
In Medical charge
Municipal Dispensary.

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FINANCIAL DEPARTMENT.

1544/88

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following letters :—

From the President, Municipal Commission, Malabar dated,
27th June 1881 No 148; 7th July 1881 No 173

ORDER. 23. August 1881 No 1544.

The receipts & Charges of the Palghaut Municipality for 1880-81 are compared below with the estimates for the year & the actuals for 1879-80

	Actuals 1879-80	Estimate 1880-81	actuals 1880-81.
Receipts.			
Balance brought forward ..	6021	5360	7334
Rates on Houses and Lands ..	7965	7050	7232
Taxes on Arts	"	"	"
Taxes on Vehicles and Animals ..	"	"	"
Registration of Carts.	"	"	"
Tolls	5990	6200	6238
Licenses	732	730	690
License Tax	2971	2650	1565
Assignments by Government ..	576	260	"
Contribution from Local Funds ..	2046	1720	2416
Fines and Fees	421	100	325
Endowments	690	450	412
Miscellaneous	2463	2300	2911
Loans	"	"	"
Advances Recoverable	"	"	505
Total ..	29815	26820	29628

Charges.

GRANT I.				
New Works.				
Communications	"	"	"	
Buildings	1298	1260	3816	
Sanitary and Miscellaneous ..	285	900	447	
Repairs.				
Communications	4708	4250	4349	
Buildings	245	200	221	
Sanitary and Miscellaneous ..	77	100	82	
Establishment	529	530	597	
Tools and Plant	"	100	87	
Contributions to Local Funds ..	"	"	188	
GRANT II.	7142	7360	9757	32·9
Training Schools	"	"	"	
Municipal Schools	"	"	1703	X
Salary Grants	"	"	"	
Results Grants	210	450	310	
Schools on the combined system	2288	2480	1055	
Inspection (Contribution) ..	136	220	218	T
Miscellaneous	"	"	"	
GRANT III.	2634	3150	3286	11·1
Hospitals and Dispensaries ..	2713	2590	2903	
Medical College	"	110	225	
Sanitary Inspection ..	"	"	"	
Vaccination	203	340	267	
Registration of Births & Deaths	263	270	263	
Conservancy	2684	2670	2368	
GRANT IV.	5863	5980	6026	20·4
Lighting	421	350	403	
Markets	"	"	"	
Choultries	"	"	"	
Travellers' Bungalow ..	182	200	183	
Avenues and Watering Roads.	6	"	"	
Police	1233	1720	1844	
License Tax	2579	2570	1487	
Miscellaneous	"	100	"	
	4421	4940	3917	13·2
GRANT V.				
Supervision and Management.	1926	2080	2401	8·1
Repayment of Debt	"	"	5	"
Advances Recoverable	505	"	"	
Refunds	"	"	"	
Balances	7334	3330	4236	14·3
Total ..	29845	26820	29628	

4

1544/69 228

Excluding the Opening Balance and the License Tax Collections, the receipts aggregated Rs 20729 against Rs 18810 estimated and Rs 20,823 realised in the previous year. The increases Compared with the estimate ~~is chiefly~~ under House rate, Local Fund Contributions, & Miscellaneous, due apparently in part to inaccuracy in the original estimates and in part to Collections which could not have been anticipated ~~at the time of their preparation.~~

Explanation for the loss
The absence of the usual contribution for the Kalpathi School from Provincial Funds is

is not satisfactory. ~~by~~
De particulars of
~~accounted for, and~~ the
item "Advances received"
Rs 505 8 would have been
noted
~~more fully explained~~.
The receipts of this year
although nearly equal,
on the whole, to those
of the previous year,
show material fluctu-
ations under House and
Land rate and Miscella-
neous, ~~which~~ but taken
with other differences they
almost neutralize each
other. There were heavy
arrears of Land Rate
to collect in 1879-80 which
was not the case in the
year under review,
while on the other hand
the increased
rents for Markets and
Travellers Bungalow, the
Sale of Materials, and

and recovery of
Advances swelled more
than ordinarily the
Miscellaneous receipts.
It is satisfactory that
almost the whole amount
of the Current and
Arrear demand under
"Rate on houses lands"
and "Tolls" was collected
during the year with-
out having recourse
to coercive measures to
any great extent, by
the consequence of the measures
~~Stimulating the Collectors~~
adopted by the Vice President
~~Collectors to increased~~
~~exertion~~. Accounts of
License Tax and Tolls have
not been submitted as
required by G.O 22nd August
1877 No 1614.

The Charges excluding
License Tax paid to Govern-
ment and the Closing
balance amounted to

Rs

Rs 23,905 against Rs 20,920 estimated and Rs 19,902 actuals of 1879-80. They were distributed in the proportions noted below.

Grant I Public Works 40·8
II Education 13·8
III Sanitation 25·2
IV Miscellaneous 10·2
V Supervision 10·0

Under Grant I there was an excess of Rs 2417 over the sanctioned allotment which was expended chiefly on the Kalpathi School. This work, however, was not completed within the year. The total length of Roads ~~is~~ was 28 miles, and thoroughly repaired & kept in good order and the unsatisfactory manner in which it had hitherto been carried out was noticed in the review of the Budget Estimates for the current year. There was some useful Expenditure on street drains.

Extensive repairs to the Kalpathi Bridge were executed. costing Rs 1374

The Municipal School ~~is reported to have~~ worked well but suffered slightly in numerical strength owing to the teaching

The Vice President reports fully on the state of education. The

teaching of English in aided Schools ~~more~~ nearer to the homes of the boys ~~assembled~~ situated. Of the aided schools 9 were on the Combined system, and 9 were purely Results Grants schools. The higher Grants earned ~~are taken to~~ indicate an improvement in efficiency, ~~& improvement in~~ & the number of unaided Schools in the town shows that the people are alive to the advantages of Education. The Government have sanctioned in G.O. 3rd August/81 No 1419 the diversion of the sum of Rs 100 set apart for the play Ground of Kalpathi School to the Opening of Girls Schools under the management of the Commissioners. The attention of the Director

of

of Public Instruction
is ~~requested~~ invited to para 22
of the Vice Presidents
report regarding the contradictory advice given by
~~the~~ Officers of
the Educational Department.

~~should be consistent.~~ The Government are quite in accord with the Vice President as to the limits to be observed in Municipal Expenditure on Education.

~~their advice to Local Boards.~~

The administration of the
Dispensary ~~at Pegu~~ was improved, and its popularity
~~to have done its work~~ maintained. The
~~and is~~ charges exceeded
the budget provision
owing to the increased
cost of dieting in-patients
of whom there were 305
against 283 in 1879/80. The
out patients were 8330
against 7306. The Vaccine
operations ~~show an increase~~ numbered
~~were~~ 1416 ~~subjects have~~
~~been operated on~~ against
1387 in the previous year.
The Registration of births
and deaths appears to have been fairly complete.
~~shows that~~
1413 births & 1044 deaths were recorded as
against 1200 & 999 respectively
in the previous year.
The Conservancy
of

1879/80 25

of the town appears to be capable
of considerable improvement, and
the Govt. are glad to observe a
fresh impulse in this direction.
The laying down of street drains in
masonry, the further provision of latrines,
and the prosecutions instituted
against nuisances, must have had
beneficial effects, and it is trusted
that such operations will be continued.
A system of private scavengeuing
in the more thickly inhabited parts
of the town might be introduced
with advantage. Rough attention
was drawn to this subject in the
Review of last years Report, no
reference has been made to it by
the President & the Vice President.

The large unexpended balances at
the end of the year is an unsatisfactory
feature. Available funds should in
future be fully utilized. Their
accumulation as hitherto is much
to be deprecated. The contribution
for Additional Sanitary Establishment
was not paid during the year as
required by G.O. 21st Octr 1879
Cl. 1537. Public Deptt.

The Auditor's Report reveals serious
irregularities, which it is well should
now have received the careful attention
of the Vice President.

Some alteration would be here ?

The Government appreciate the services
of the two Commissioners. Mr Rly.
Siva Ramayer and Sayid Ismael.
They regret the reported apathy of

Palghaut Annual Report. 1880-81

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other non-official Commissioners. They cannot but think however that ~~interest~~ it might be overcome, & interest excited in the ~~object~~ ~~of Town~~ improvement of the Town, by making judicious arrangements for the administration of its affairs in the way of a distribution of authority responsibility among the various Comm members of the Commission

Would omit this. Future Govt. would wish to take no interest in municipal administration but it must be provided for

JVZ 15/8/81

Agd.

To

The President Municipal Commrs. Palghaut 6
" Revenue Department 6
" Board of Revenue 12
" Accountant-General 6
" Surgeon-General with the Govt. of Madras 1
" Sanitary Commissioner 1
" Director of Public Instruction 1
" Inspector-General of Police 1
" President Local Fund Board Malabar Dist. 6

Copies forwarded 15/9/81

To Ernakulam &c

Financial Department.

Under Disposal Docket.

Papers to be read in Proceedings:—

No. 1660 of 1881

No. 1756 of Do

No. of

Soon

Govt. of 1881 Madras.

Final Answer

DISPOSED OF

23 AUG 81

BY G.O. No. 1544

(74)

G.	188 , No.
Nos.	

Annual Reports, Re
port on the working of
the Polytechnic Institu-
during 1880/81, review