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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Financial DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

17th May 1881, No. 873.

Municipal—Budgets.

Read the following papers:—

From W. LOGAN, Esq., President of the Municipal Commission, Malabar, to the Chief Secretary to Government, dated Calicut, 20th January 1881, No. 289 [Current No. 177.]

I have the honor to submit herewith, for the sanction of Government, the Budget Estimates of the Pálghat Municipality for 1881-82, together with the regular estimates for the current year, and the covering letter of the Vice-President forwarding them.

2. *Regular Estimates.*—The current year's receipts, as per sanctioned estimate, are Rs. 26,820, those according to the regular estimate being Rs. 29,070, the increase being due to the larger opening balance caused mainly by the contribution from Local Fund Board on account of Kalpatty bridge, the unexpected receipts under "Advances and Recoveries," and sale of old materials. The charges, as per regular estimate, also show an increase, which is due to the improvements made to the Kalpatty school-building.

3. The total estimated receipts for 1881-82, including the opening balance of Rs. 3,340 as ascertained by the regular estimate, amount to Rs. 27,100, which is only slightly in excess of the current year's estimate.

4. The expenditure for 1881-82 is estimated to be Rs. 25,214, leaving a closing balance of Rs. 1,890 in round figures at the end of the year. Provisions under Grant III for the payment of contribution on account of the Town Police, with reference to G.O., dated 27th February 1880, No. 429, and for supervision under Grant V as pointed out by G.O., dated 29th September 1880, No. 1876, have been made in the ensuing year's budget.

5. The report of the Vice-President, enclosed herewith, is sufficiently explanatory and will furnish complete information on all points connected with the budget.

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, 11th January 1881, No. 3.

I have the honor to submit the Budget of the Pálghat Municipality for the year 1881-82 with the prescribed statements.

2. The receipts are estimated at Rs. 23,760 against Rs. 21,736 the regular estimate of the current year. This amount includes the income of Rs. 1,600 from license-tax. The increase is chiefly under the heads of "Contributions from Provincial and Local Funds." The Middle Class School has had two classes added to it, and the grant that will be earned by it under the new Results-grant Rules is put down at Rs. 920. An increase of 100 rupees in the amount of school fees is also expected from this arrangement. Again, the Local Fund Board have at last resolved to pay up their moiety of the cost of construction of the Municipal Hospital in two instalments, and the first instalment of Rs. 2,300 is expected in the year 1881-82. The Local

Fund Board will also be applied to for an increased contribution towards the expenses of the hospital, as it has been resolved to employ a medical man of the Civil Apothecary's grade in place of the Hospital Assistant now in charge of it, and our expenditure will be increased in consequence by 300 rupees.

3. Against this we have to set off Rs. 762-8-0, being the amount contributed by the Local Fund Board this year towards the repair of the Kalpatty bridge, a sum of Rs. 250 realised by the sale of old building materials, and Rs. 505 recovered from people to whom advances had been made while the repair to the bridge and the construction of the new school were in progress.

4. Thus the net increase in the Budget Estimate of receipts for 1881-82 over the regular estimate of the current year is about Rs. 2,000. The latter is almost the same as the amount entered in the Budget Estimate for 1880-81, notwithstanding the reduction of 1,000 rupees in license-tax, caused by the abolition of Class XII, and the forfeiture under the revised rules of the usual Provincial salary grant of Rs. 258 to the Middle Class School. These were more than made up for by the unanticipated receipts alluded to in paragraph 3. The other differences are slight and they are explained in the remarks column of Statement No. IV.

5. The various heads of expenditure have been carefully considered by the Commissioners at a meeting specially convened for the purpose. A sum of Rs. 1,520 has to be remitted to the Collector as license-tax, and the Commissioners propose to spend Rs. 23,694, taking Rs. 1,454 from the opening balance. The ordinary receipts are just enough to meet the ordinary expenditure; but the Commissioners have got to feel the necessity for public latrines in the town, and they can only manage to construct them by utilizing a portion of the reserve. They propose also to lay out the 1,000 rupees, set apart in 1879-80, for a play-ground.

6. It is satisfactory, in the first place, to note that the cost of collection and management will only be Rs. 2,079, or 9 per cent. of the actual Municipal receipts. Public Works, excluding the latrines above alluded to, will cost Rs. 5,644, or over 25 per cent. A sum of Rs. 4,510, or 20 per cent. will be devoted to education. Sanitary and medical services will take up Rs. 6,533, or over 29 per cent. And the remainder is allotted to Grant IV.

7. The only new works which the Commissioners propose to carry out in 1881-82 are a few culverts in the Kalpatty Gramam and masonry drains in the Big Bazaar, at a cost of 800 rupees, and four public latrines at a cost of 1,500 rupees. A provision of 400 rupees had already been made for the purpose in this year's budget, but it is utterly inadequate to the kind of latrines that are wanted, and the Commissioners wish to utilize it by putting up temporary latrines that will answer till the pukka ones are opened. Any saving that may be made from this allotment will be carried over to swell the next year's provision.

8. The expenditure on New Works this year has been exceptionally large, owing to the construction of the new school at Kalpatty. It has far exceeded the budget allotment; but the cost of a work like that, carried out by a non-professional man, under the direct supervision of the Commissioners, it was not possible to estimate with any degree of accuracy. Except for this item, the regular estimate would not have differed from the budget.

9. For the repair of the main roads, a sum of Rs. 3,810 is provided for 1881-82; this is smaller than the allotment for the current year, inasmuch as the large sum of Rs. 1,375 has had to be expended in putting into thorough repair the only large bridge within Municipal limits. In this item, again, the actual expenditure has exceeded the estimate for the reason stated at the close of the last paragraph. Excluding the bridge, then, from consideration, the provision for 1881-82 is not lower than the actual expenditure during 1879-80, as in the latter year, too, Rs. 970 were spent upon the same work. Another item peculiar to this year, and not provided for in the budget, is Rs. 160 under I-(5), which is the compensation to be paid to the Local Fund Board for the services of their Engineer in connection with the bridge and the school. The other items of this grant are nearly the same as those of the current year and need no comment.

10. A considerable change is contemplated in the Middle Class School under the management of the Commissioners, and they have resolved, at the suggestion of the Deputy Inspector, to open two additional Classes, II-(c) and I-(c), to meet the increased educational wants of the town. The Classes II and I, as at present constituted, have become unwieldy, and accessions to them are expected at the re-opening of the school. In view of this the Commissioners have, in anticipation of the sanction of Government, decided to employ two more Masters on Rs. 15 and Rs. 12, respectively, and raised the allotment to the Middle Class School for the current year by Rs. 213. In the budget now submitted, however, they propose further additions. The Head Master's pay will be raised to Rs. 30 per mensem, and two of the Masters paid at the rate of Rs. 10 each will instead receive Rs. 12 per mensem. The two inferior servants will also receive an increase of pay to the amount of 1 rupee each per mensem. Again, under the new Results-grant Rules the Commissioners have been led to expect a grant-in-aid of Rs. 920 per annum.

Of this, however, considering the additional establishment which they propose to entertain, and the increased pay which they will allow to their present Masters, they deem themselves justified in distributing Rs. 620 only, and saving the balance of Rs. 300. Thus under Grant II-(2) "Middle Class School," there is an increase of Rs. 786.

11. A similar development has also taken place in the working of the schools aided by the Municipality. Of the ten schools on the combined system, one has been closed, but another has been opened elsewhere, and the original number is maintained. The Deputy Inspector has, however, made an increase in the provision for salary grants of Rs. 120; the necessity for the increase will be considered at a future meeting, but the Inspector's proposal has been adopted in the budget. He expects them also to earn a larger grant on results, and provides Rs. 250 more than was allotted in the current year's budget. This may reasonably be anticipated, as in the current year the school has earned Rs. 107 more than was provided in the budget, and the regular estimate alone is also the same as it was last year; but here again they may be expected to earn larger grants as they are making very fair progress, and the provision has been increased in the next year's budget to Rs. 600. The Commissioners regret, however, to observe that ten of the twenty schools of this class have earned no grants this year, but the worst of them have been excluded from the list, and in their places other schools have been taken, which are, in the Deputy Inspector's opinion, of greater promise.

12. A small increase has also been made under the minor head of Inspection, as the Inspecting Schoolmaster has no less than twenty-seven schools to examine, and it is only reasonable that his pay should be raised from Rs. 18 to Rs. 22 per mensem. He has also for the first time been allowed 1 rupee a-month for contingent charges. The total increase is then Rs. 60 under this head.

13. Grant II has accordingly been raised from Rs. 3,144 in the current year to Rs. 4,510 for the year 1881-82, and part of this increase has already been anticipated as shown above in the regular estimate herewith submitted.

14. Turning to sanitary and medical services, the Commissioners have, as already stated, provided Rs. 1,500 for public latrines; they have also increased the staff of sweepers to twenty-four. Thus the conservancy charges for 1881-82 will be Rs. 2,822 as against Rs. 2,674 in the current year. The latter amount will not have been wholly spent at the close of the year, as the three scavengers, for whom provision was made in the budget, have not yet been entertained, so the regular estimate is fixed at Rs. 2,443.

15. Another pressing want in the town will also be supplied in the year for which the budget is now framed. Hitherto the hospital has been in the hands of an Hospital Assistant, but the Commissioners have at last been brought to recognise the advisability of employing a man of better attainments, and they have resolved *nem. con.* to apply for the services of a Civil Apothecary. This change will cause an increase of 200 rupees under the minor head 1 (a) Establishment; but the Commissioners are quite ready to bear the charge. There is also a slight increase in the dieting charges, which has been provided in view of the increased popularity which the hospital is sure to attain under more efficient management.

16. A reduction in the grant for vaccination has to be explained. The saving of Rs. 34 has been made this year only by employing a Brahmin second-class vaccinator in the place of a first-class vaccinator who has been transferred to the Cannanore Municipality.

17. As directed in G.O., No. 1537, dated 21st October 1879, a sum of 100 rupees has been provided in the budget for contribution towards the pay of the additional Deputy Sanitary Commissioners and Inspectors of Vaccination, and 80 rupees in the regular estimate for the current year. This accounts for the small increase under the minor head of Vaccination.

18. The total increase in Grant III will be seen to be Rs. 550, and this does not include the provision of Rs. 1,500 for latrines.

19. The provision for lighting, public bungalow, lunatics, and Police charges is maintained at the usual figure. But a fresh allotment of 1,000 rupees is made under the head of Public Garden, as the Commissioners desire, in obedience to the direction of Government contained in paragraph 4 of their Order, No. 2126, dated 16th November 1880, to lay it out upon a play-ground for the school, and throw the ground open to the public for the purposes of a recreation.

20. It has been the practice hitherto to distribute the remuneration paid by Government for the collection of license-tax among the subordinates employed in that work. The Commissioners begin to feel that the system is an objectionable one, and propose instead to raise the pay of the Head Clerk from Rs. 50 to Rs. 55, and that of the other clerk from Rs. 20 to Rs. 22 a month. This, with a small difference in some of the other items, accounts for the increase in Grant V.

21. Two other items appear in the regular estimate alone. They are the remuneration obtained from Government for the collection of license-tax and distributed to the servants of the Municipality, and the charges incurred for taking the census. The former is, of course, no burden on Municipal Funds, and the Commissioners hope that they will be likewise indemnified against the expense incurred by them for the census.

22. It will be observed that the expenditure under all the heads detailed above aggregates Rs. 23,694 against Rs. 24,238, the regular estimate for the current year. The latter amount is nearly Rs. 3,000 in excess of the budget grant passed by Government. But the Commissioners trust that their expenditure will be held to be justified by the fact that their opening balance was larger by 2,000 rupees than was anticipated, and that their closing balance will, therefore, be Rs. 3,345. It has to be noted that the Rs. 1,520 paid to the Collector from the license-tax collected is excluded from consideration, and that the sum of Rs. 80 withheld as remuneration is regarded as a Municipal receipt. Starting then with this balance and adding to it Rs. 22,240, which the Commissioners expect to realize during the year 1881-82, they will have at their disposal Rs. 25,585 for expenditure during that year. Out of this sum they propose to retain a reserve of Rs. 1,891, and spend the balance in the manner above described.

From Surgeon-Major M. O. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 2nd February 1881, No. 97 [Current No. 280].

I have the honor to report, for the information of Government, that the Pálghat Municipality have made a provision of Rs. 4,922 for Sanitary purposes for the year 1881-82, which bears a proportion of 22.2 per cent. to available income. The allotment is an improvement on the grants for the current and past years. It may be accepted. It is satisfactory to note that the Commissioners are alive to the necessity that exists for public latrines in the town, and propose to erect some. Drainage also will receive some attention.

2. The Vaccination grant amounts to Rs. 300, which appears to be ample, but it is less than the current year's allotment by Rs. 40. The Municipality employ two second-class vaccinators on Rs. 10 each per mensem, but for the current year provision was made for a first-class vaccinator on Rs. 15 and a second-class man on Rs. 10. This latter arrangement appears to me to be better, and I would suggest that one of the second-class men be promoted to first class if found duly qualified.

ORDER THEREON, 17th May 1881, No. 873.

The estimated receipts and charges of the Pálghat Municipality for 1881-82 are compared below with the sanctioned and regular estimates for 1880-81:—

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balance brought forward ..	5,360	7,330	3,260
Rates on Houses and Lands, at 5 per cent. ..	7,050	7,110	7,250
Tolls, at half the rates of Schedule D ..	6,200	6,240	6,050
Licenses ..	730	690	700
License Tax ..	2,650	1,570	1,600
Assignments by Government ..	260	..	920
Contribution from Local Funds ..	1,720	2,340	4,120
Fines and Fees ..	100	270	270
Endowments ..	450	340	360
Miscellaneous ..	2,300	2,680	2,490
Advances Recoverable ..	..	500	..
Total ..	26,820	29,070	27,020

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications ..	..	..	300
Buildings ..	1,260	3,610	1,500
Sanitary and Miscellaneous ..	900	900	600
Repairs—			
Communications ..	4,250	4,620	3,810
Buildings ..	200	200	200
Sanitary and Miscellaneous ..	100	100	100
Establishment ..	530	600	530
Tools and Plant ..	100	100	100
Contributions to Local Funds ..	..	160	..
GRANT II.			
Results Grants ..	450	350	600
Schools on the Combined System ..	2,480	2,780	3,640
Inspection (Contribution) ..	220	220	260
Miscellaneous ..	..	..	10
GRANT III.			
Hospitals and Dispensaries ..	2,590	2,600	2,910
Medical College ..	110	100	110
Sanitary Inspection ..	..	100	110
Vaccination ..	340	360	400
Registration of Births and Deaths ..	270	260	280
Conservancy ..	2,670	2,440	2,820
GRANT IV.			
Lighting ..	350	400	410
Travellers' Bungalow ..	200	200	200
Police ..	1,720	1,730	1,720
License Tax ..	2,570	1,490	1,520
Miscellaneous ..	100	20	1,100
GRANT V.			
Supervision and Management ..	2,080	2,470	2,080
Balances ..	3,330	3,260	1,710
Total ..	26,820	29,070	27,020

2. The incidence of taxation, excluding Tolls, according to the regular estimate is Annas 4 and Pie 1 per head. The taxation open to the Municipality under the law and still unutilised is $2\frac{1}{2}$ per cent. of the House and Land rate, the Tax on Arts &c. as per Schedule B, Taxes on Vehicles and Animals under Schedule C, Registration fee for Carts at 4 rupees per cart per annum, and the Tolls at half the D Schedule rates. The assets of the Municipality on the 31st March 1880, including Rs. 190 the value of premises, were Rs. 15,749. The unpaid liability on the same date was Rs. 5,241.

3. The contribution for Medical College at 5 per cent. of the receipts, excluding the opening balance and License Tax collections, is only Rs. 100 and not Rs. 120 as shown in the account; a similar provision, omitted to be made for Sanitary Inspection under G.O., 21st October 1879, No. 1537, should now be supplied. The balance will thus be reduced to Rs. 3,260, which will be carried forward to the Budget for 1881-82.

4. The regular estimate of receipts compared with the sanctioned estimate shows variations under the heads "License Tax" and "Contribution from Local Funds." The decrease in the former head is due to the exemption from the tax of Class 12 of the schedule to Act III of 1878, and remissions allowed on objection petitions; and the increase in the latter to the receipt from the Local Fund Board of the contribution for repairing the Kalpatti bridge. Under Charges there is an increase of Rs. 2,350 under "Buildings"—"New Works," being the excess over the budget allotment

for erecting the Kalpatti School. The original estimate for the whole work was Rs. 3,660,* of which Rs. 1,300 were sanctioned and expended in 1879-80, and the remainder provided in 1880-81. The difference in the actual cost is ascribed in paragraph 8 of the Vice-President's letter to the employment of non-professional agency, in which circumstance, it is stated, accuracy of estimate cannot be expected. This explanation of the very large increase (66 per cent.) is not satisfactory. The carrying out of the principle would lead to financial disaster. Budget allotments are passed by Government on the assumption that estimates approximately correct have been furnished and duly scrutinized; and it is the duty of the Municipality concerned to employ the proper agency. If good grounds were assignable for the deviation from the original estimate, they should have been submitted to Government for sanction. The other variations are fully explained.

5. In the estimated receipts for 1881-82 a sum of Rs. 920 is shown under "Assignments by Government"; and an increase of Rs. 1,780 over the regular estimate appears under "Contribution from Local Funds." The former is explained as the result of changes in the middle-class school which will entitle it to a grant under the new rules. The latter is owing to the expected payment by the Local Fund Board of a moiety† of the cost of constructing the Municipal Hospital.

†Rs. 2,300.

6. The provision on the expenditure side of the budget for 1881-82 under "Medical College" and "Sanitary Inspection" should be Rs. 110 each, and the balance obtained with reference to these entries is Rs. 1,710.

7. The variations under the several heads of charges have been satisfactorily explained. The Director of Public Instruction will report upon the Educational portion of the budget. Attention will be called to the remarks of the Sanitary Commissioner regarding the provision for Vaccination, and the Surgeon-General will report on the proposal to replace the Hospital Assistant by a Civil Apothecary. The increased provision for Conservancy is satisfactory.

8. The figures on either side of the accounts should invariably be in round numbers.

9. With the above remarks the Right Honorable the Governor in Council passes the Pálghat Municipal Budget for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

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

Exd. T. O'Connor

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Gobt. of (1881) Madras.
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Malabar,
&c., &c., &c.

Dated May, 17th.

Issued

Recd.

Encl.

G.O., 17th May 1881, No. 873.

MAY.

Municipal—Budgets.—Budget Estimate of the
Palghat Municipality for 1881-82, reviewed.

No. 289

From,

W. Logan Cochrane.

President
Municipal Commission
Malabar.

To,

The Hon R. Davidson. C.S.I.

Chief Secretary to Government.
Madras.

Sir,

I have the honor to submit herewith for the sanction of Government the Budget Estimates of the Palghat Municipality for 1881-82 together with the Regular Estimates for the current year, and the covering letter of the Vice President forwarding them—

2. Regular Estimates. The Current year's receipts as per sanctioned estimate are Rs 26,820, those according to the Regular estimate being Rs 29,070, the increase being due to the larger opening balance caused mainly by the contribution from Local Fund Board on account of Kalpaty Bridge, the unexpected receipts under "Advances and Recoveries" and sale of old materials. The Charges as per Regular estimate also show an increase, which is due to the improvements made to the Kalpaty school building.

3. The total estimated receipts for 1881-82, including the opening balance of Rs 33,400 as ascertained by the Regular estimate amount to Rs 27,100 which is only

only slightly in excess of the current year's estimate -

4. The expenditure for 1881-82 is estimated to be Rs 25,214, leaving a closing balance of Rs 1890 in round figures at the end of the year. Provisions under grant III for the payment of contribution on account of the Town Police, with reference to G.O. 27th February 1880, N^o 429, and for supervision under grant V as pointed out by G.O. 29th September 1880, N^o 1876, have been made in the ensuing year's Budget.

5. The report of the Vice President enclosed herewith is sufficiently explanatory and will furnish complete information on all points connected with the Budget.

I have the honor to be

Sir

Your most obedient Servant.

W. C. C. S.
President.

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Municipal - Budget

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The President

Municipal Commission

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The Chief Secretary

Government

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Budget Estimates - January

of the - of the Department

Municipality for 1881-82 for

the direction of Government

No. 3.

282
Palghat 11th January 1881

From

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D. Patnavelu Chetti Esquire
Vice President, Municipal Commission
Palghat.

To,

W. Logan Esquire
President, Municipal Commission
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Sir,

I have the honor to submit the Budget
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receipts alluded to in para 3. The other differences⁸⁸
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column of Statement No. II. ⁸¹³
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But the Commissioners have got to feel the necessity
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Hospital, in two instalments, and the first instalments of Rupees 2,300 is expected in the year 1881-82.

The Local Fund Board will also be applied to for an increased contribution towards the expenses of the Hospital, as it has been resolved to employ a medical man of the Civil Apothecary's grade in place of the Hospital Assistant now in charge of it, and our expenditure will be increased, in consequence, by 300 Rupees.

3. Against this, we have to set off Rs. 762-8-0, being the amount contributed by the Local Fund Board this year towards the repair of the Kulpathy Bridge, a sum of Rs. 250 realised by the sale of old building materials, and Rs. 505 recovered from people to whom advances had been made while the repair to the Bridge and the construction of the new School were in progress.

4. Thus the net increase in the Budget estimate of Receipts for 1881-82 over the Regular estimate of the current year is about Rupees 2,000. The latter is almost the same as the amount entered in the Budget estimate for 1880-81, notwithstanding the reduction of 1000 Rupees in License Tax, caused by the abolition of Class III, and the forfeiture under the revised rules of the usual Provincial salary grant of Rupees 258 to the Middle Class School. These were more than made up for by the unanticipated receipts

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9. For the repair of the main roads, a sum of Rs 3810 is provided for 1881-82; this is smaller than the allotment for the current year, in as much as the large sum of Rupees 1375 has had to be expended in putting into thorough repair

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repair the only large bridge within Municipal limits. In this item again, the actual expenditure has exceeded the estimate for the reason stated at the close of the last para. Excluding the bridge, then, from consideration, the provision for 1881-82 is not lower than the actual expenditure during 1879-80, as in the latter year too Rs 970 were spent upon the same work. Another item peculiar to this year and provided for in the Budget is Rs 160 under I (5), which is the compensation to be paid to the Local Fund Board for the services of their Engineer in connection with the Bridge and the school. The other items of this grant are nearly the same as those of the current year and need no comment.

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II. A similar development has also been taken place in the working of the schools aided by the Municipality. Of the ten schools on the Combined System

873/10 588
System, one has been closed but another has been opened elsewhere and the original number is maintained. The Deputy Inspector, has, however, made an increase in the provision for salary-grants of 120 Rupees; the necessity for the increase will be considered at a future Meeting, but the Inspector's proposal has been adopted in the Budget. He expects them also to earn a larger grant on results, and provides 250 Rupees more than was allotted in the current year's budget. This may reasonably be anticipated, as in the current year, the school has earned Rs 107 more than was provided in the budget, and the regular estimate has, under this minor head, been increased to Rupees 607. The number of schools aided on results alone, is also the same as it was last year; but, here again, they may be expected to earn larger grants, as they are making very fair progress, and the provision has been increased in the next year's budget to Rupees 600. The Commissioners regret, however, to observe that ten of the twenty schools of this class have earned no grants this year; but the worst of them have been excluded from the list, and in their places other schools have been taken, which are, in the Deputy Inspector's opinion, of greater promise.

12. A small increase has also been made under the minor head of Inspection, as the Inspecting-Schoolmaster

20/80
Schoolmaster has no less than 27 schools to examine, and it is only reasonable that his pay should be raised from 18 to 22 Rupees per mensem. He has also for the first time been allowed 1 Rupee a month for contingent charges. The total increase is then Rupees 60 under this head.

13. Grant II has accordingly been raised from Rupees 3144 in the current year, to Rupees 4510 for the year 1881-82; and part of this increase has already been anticipated, as shown above, in the Regular Estimate herewith submitted.

14. Turning to Sanitary and Medical Services, the Commissioners have, as already stated, provided 1500 Rupees for public Latrines; they have also increased the staff of sweepers to 24. Thus the Conservancy Charges for 1881-82 will be Rs 2822, as against Rs 2674 in the current year. The latter amount will not have been wholly spent at the close of the year, as the three scavengers for whom provision was made in the Budget, have not yet been entertained; so the Regular Estimate is fixed at Rupees 2443.

15. Another pressing want in the Town will also be supplied in the year for which the Budget is now framed. Hitherto the Hospital has been in the hands of an Hospital Assistant; but the

873/2611 682
the Commissioners have at last been brought to recognise the advisability of employing a man of better attainments, and they have resolved now to apply for the services of a Civil Apothecary. This change will cause an increase of 200 Rupees under the minor head 1(a) Establishment; but the Commissioners are quite ready to bear the charge. There is also a slight increase in the dieting charges, which has been provided in view of the increased popularity which the Hospital is sure to attain under more efficient management.

16. A reduction in the grant for vaccination has to be explained. The saving of Rupees 34 has been made this year, only by employing a Brahmin Second Class Vaccinator in the place of a first class Vaccinator who has been transferred to the Cannanore Municipality.

17. As directed in G. O. No. 1537 dated 21st October 1879, a sum of 100 Rupees has been provided in the Budget, for contribution towards the pay of the ~~additional~~ additional Deputy Sanitary Commissioners and Inspectors of Vaccination, and 80 Rupees in the Regular estimate for the current year.

This

His accounts for the small increase under the minor head of Vaccination.

18. The total increase in grant III will be seen to be Rupees 550, and this does not include the provision of Rupees 1500 for latrines.

19. The provision for Lighting, Public Bungalow, Lunatics and Police charges is maintained at the usual figure. But a fresh allotment of 1000 Rupees is made under the head of Public Garden, as the Commissioners desire, in obedience to the direction of Government contained in Para 4 of their order No. 226, dated 16th November 1880, to lay it out upon a play ground for the school, and throw the ground open to the public for the purpose of a recreation.

20. It has been the practice hitherto to distribute the remuneration paid by Government for the collection of License-tax, among the subordinates employed in that work. The Commissioners begin to feel that the system is an objectionable one, and propose instead to raise the pay of the Head Clute from Rs 50 to Rs 55, and that of the other Clute from Rs 20 to 22, a month. This, with a small difference

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difference in some of the other items, accounts for the increase in Grant V.

21. Two other items appear in the Regular estimate alone. They are the remuneration obtained from Government for the collection of License-Tax and distributed to the servants of the Municipality, and the charges incurred for taking the census. The former is, of course, no burden on Municipal Funds, and the Commissioners hope that they will be likewise indemnified against the expense incurred by them for the census.

22. It will be observed that the expenditure under all the heads detailed above, aggregates Rs 236,944 against Rupees 24,238, the Regular estimate for the current year. The latter amount is nearly Rupees 3,000 in excess of the Budget grant passed by Government. But the Commissioners trust that their expenditure will be held to be justified by the fact that their opening balance was larger by 2000 Rupees than was anticipated, and that their closing balance will, therefore, be Rupees 3345. It has to be noted that the Rupees 1520 paid to the Collector from the License-Tax collected, is excluded from consideration, and that the sum of 80 Rupees withheld as remuneration is regarded as a Municipal receipt.

Starting

Starting then with this balance, and adding to
it Rupees 22,240, which the Commissioners
expect to realize during the year 1881-82, they will
have at their disposal Rupees 25,585 for expen-
diture during that year. Out of this sum, they
propose to retain a reserve of Rupees 1891, and
spend the balance in the manner above described.

I have the honor to be
Sir

Your Most Obedient Servant

Ratanlal Jethi

Vice President

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From
The Vice President
of the Portland Municipality

To
The President
of the Portland Municipality

Dated 11th January 1981
W. LOGAN
Reed

14 JAN 81
Enc: 1

Submitting the Budget
Estimate of the Portland
Municipality for the year
1981-82.

40 (Final) 8/3/81

Dr. J. J. 177 of 1881

(a) Communications... ..

(b) Grants-in-aid of Schools

(a) Surplus Pound Fund	...	...	...	...	...	...
(b) Ferry Rents...	...	...	...	...	...	...
(c) Fishery Rents	...	...	...	...	...	...

$$\begin{array}{r} 873 \\ \hline 4 \end{array}$$

Statement I

Revenue and

Receipts (continued.)

1880/81

ACTUALS OF 1879/80

873
2 16
Remarks.

Detail of Minor heads.	Total of Major heads.	Detail of Minor heads.	Total of Major heads.
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1313 0 0		550 0 0	
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1026 0 0	2339 0 0	1496 1 10	2046 1 10
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270 0 0	270 0 0	420 9 0	420 9 0
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1300 0 0	1300 0 0	1406 8 0	1406 8 0
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965 0 0	965 0 0	837 6 8	837 6 8
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190 0 0		232 6 7	
---------	--	---------	--

90 0 0		89 14 6	
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60 0 0	340 0 0	368 1 2	690 6 3
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100 0 0		104 12 0	
---------	--	----------	--

65 0 0		43 5 9	
--------	--	--------	--

250 0 0		0 0 0	
---------	--	-------	--

0 0 0	415 0 0	73 4 0	290 3 9
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305 0 0	305 0 0		
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1563 0 0	1563 0 0	2579 0 0	
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0 0 0	0 0 0	211 0 0	
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0 0 0	0 0 0	180 8 6	2970 8 6
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	7334 2 5		
--	----------	--	--

			6020 9 0
--	--	--	----------

	29070 2 5		
--	-----------	--	--

			29814 11 7
--	--	--	------------

4. Contribution from Local Funds

(a) Public Works

(b) Hospitals

5. Fees and fines (Section 17 Byelaws & schedule A)

6. Fees in schools and training institutions

7. Rents of houses, gardens, Markets &c.

8. Payment for Municipal services to private parties

9. Endowments, Private contributions, Donations and Miscellaneous receipts.

(a) Hospitals

1. Sale of Medicines

2. Dieting charges

3. Subscriptions

10. Miscellaneous

(a) Sale of sweepings

(b) Avenues

(c) Sale of old building materials

(d) Sundries

11. Loans

12. Advances recovered.

13. License Tax under Act III of 1878.

14. Balance brought forward.

(a) Municipal Fund

(b) Endowments

Total

27105 4

NOTE TO STATE-

1. Houses and Buildings Rates to be levied at

2. Lands

Do.

3. Tolls

at half

4. License Fees

Slaughter House at one anna

Bandy Pettah at three pies

5. Market Rents

at six pies per head

at three pies Do.

at three pies for

Statement I. A. Endowments entrusted to the Municipal Commission

Name of Institution	Amount of funded capital	Floating Balance	Interest on produce of Land	Appropriation from capital for expenditure	Private contributions and Donations	Sale of medicines and sundry property	Total columns 4-7.	Contributions from Local Fund Boards
1	2	3	4	5	6	7	8	9
Hospital & Dispensary								

The Dispensary was transferred

MENT I.

per cent on the annual rent value.

Do.

Do.

rate of Schedule D.

per every animal slaughtered.

for each Bandy and one pie per head of cattle per day.

of cattle per day.

goat or sheep per day.

petty trader . Do.

ers under Sections 15 & 16 for the official year 1881-82.

Total Receipts	Invested	Current charges	Total Statement II Grant III.	Allotted for Public works Statement II. A.	Total charges	Floating Balance	Remarks.
10	11	12	13	14	15	16	17
Nil							

to the Municipality by Government Order No 793. dated 12th December 1881

Statement II. Expenditure from the Municipal Fund of the

		1881/82		1882/83	
		Detail of	Total of	Detail of	Total of
		Minor heads.	Major heads.	Minor heads.	Major heads.
GRANT I.—PUBLIC WORKS.					
1. New Works.					
(a)	Communications	300	0 0	0	0 0
(b)	Buildings	1600	0 0	3614	0 0
(c)	Drainage	500	0 0	500	0 0
(d)	Water supply	0	0 0	0	0 0
(e)	Miscellaneous	100	0 0	400	0 0
			2400 0 0		
2. Repairs.					
(a)	Communications	3810	0 0	4628	0 0
(b)	Buildings	200	0 0	200	0 0
(c)	Drainage	0	0 0	0	0 0
(d)	Water supply	0	0 0	0	0 0
(e)	Miscellaneous	100	0 0	100	0 0
			4110 0 0		
3. Establishments.		584	0 0	598	0 0
4. Tools and plants and contingencies		100	0 0	100	0 0
5. Contributions to Local Funds.				160	0 0
Total Grant I.			7144 0 0		
GRANT II.—EDUCATION.					
1. Training Schools					
2. Municipal Schools <i>Middle class Kalpathi</i>					
3. Salary grants <i>(a) Fixed payments</i>					
4. Results grants <i>(b) Contingencies</i>					
5. Municipal schools on the combined system.					
(a)	Fixed payments	600	0 0	464	0 0
(b)	Results grants	750	0 0	607	0 0
(c)	Contingencies	0	0 0	0	0 0
			1350 0 0		
6. Inspection.					
(a) Contribution to Local Funds					
(b) Municipal Inspection					
		264	0 0	218	0 0

own of Palghaut for the Official year.

Statement II. Expenditure from the Municipal

Fund (Continued.)

Statement II. Expenditure from the Municipal

	1881/82		1880
	Detail of Minor heads.	Total of Major heads.	Detail of Minor heads.
GRANT IV.			
1. Lighting.			
(a) Establishment	48 0 0	48 0 0	48 0 0
(b) Contingencies	360 0 0	408 0 0	355 0 0
2. Traveller's Bungalow.			
(a) Establishment	156 0 0	156 0 0	156 0 0
(b) Contingencies	20 0 0	18 0 0	18 0 0
(c) Furniture	24 0 0	20 0 0	26 0 0
3. Public garden.			
(a) Establishment	100 0 0	100 0 0	0 0 0
(b) Contingencies	100 0 0	100 0 0	0 0 0
4. Avenues.			
5. Maintenance of Lunatics	100 0 0	100 0 0	20 0 0
6. Maintenance of Police under Act VII of 1871	1720 0 0	1720 0 0	1728 0 0
7. Payment to Collector of Licence Fee	1520 0 0	1520 0 0	1426 13 0
Total Grant IV.		4948 0 0	

GRANT V.

1. Head Office.			
(a) Establishment	1080 0 0	996 0 0	
(b) Contingencies	100 0 0	1180 0 0	100 0 0
2. Collection.			
(a) Establishment	504 0 0	504 0 0	500 0 0
3. Miscellaneous.			
(a) Auditing Accounts	75 0 0	60 0 0	75 0 0
(b) Allowance to President's clerk	60 0 0	80 0 0	80 0 0
(c) Printing charges	110 0 0	90 0 0	90 0 0
(d) Stationery charges	90 0 0	25 0 0	25 0 0
(e) Provincial Funds	25 0 0		

Fund (Continued.)

	ACTUALS OR 1877/80			Remarks.
	Total of Major heads.	Detail of Minor heads.	Total of Major heads.	
		48		
	401 0 0	373 0 0	421 0 0	
		153 0 0		
		29 1 6		
	200 0 0	0 0 0	182 1 6	
	0 0 0	0 0 0	0 0 0	
		5 12 6	5 12 6	
	20 0 0	0 0 0	0 0 0	
	1728 0 0	1233 0 0	1233 0 0	
	1426 13 0	2579 0 0	2579 0 0	
	3835 13 0		4420 14 0	
		932 1 1		
	1096 0 0	66 11 2	1048 12 3	
	500 0 0	503 7 4	503 7 4	
		75 0 0		
		60 0 0		
		150 4 6		
		51 3 0		
		0 0 0		

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8/		ACTUALS OF 1879/80			
Total of Major heads.	Detail of Minor heads.	Total of Major heads.	Remarks.		
	37 15 6				
365 8 6	0 0 0	374 7 0			
1961 8 6		1926 10 7			
	505 0 0	505 0 0			
508 0 0					
25724 14 5		22480 9 2			
3345 4 0		7334 2 5			
29070 2 5		29814 11 7			

Statement II A.—Detail of allotments for expenditure on Public works estimated to cost Rs. 100 or upwards.
PART I.—NEW WORKS.

PROJECT.	Amount of Estimate.	Past Expenditure.	Expenditure in 1881/82.	Remarks.
(a) Communications				
2 Culverts to be erected at Kalpathu gramam streets	0 0 0	0 0 0	300 0 0	✓
(b) Drainage				
Construction of 4 latrines	0 0 0	0 0 0	1500 0 0	✓
(c) Drainage				
Extending Big bazars Drains	0 0 0	0 0 0	500 0 0	✓
Repairing & cleaning wells	0 0 0	0 0 0	100 0 0	✓
			2400 0 0	

Statement II A.—Detail of allotments for expenditure (Continued.)

PART II.—REPAIRS.

873
12

Number.	PROJECT.	Grant.	Remarks.
	(a) Communications		
	1st class Roads		
1	Twiley road 6 furlongs @ 150 Rs a mile	108 8 0	
2	Big Bazar road 7 3/4 furlongs @ 150 Rs	150 0 0	
3	Koimbatore road 1 mile @ 150 Rs	150 0 0	
4	Kanad Road road 1 mile 4 furlongs @ 150 Rs	225 0 0	
5	Vadakkanthara road 6 furlongs	108 0 0	
6	Munriff's court to Fort road 1 mile 2 1/2 furlongs @ 150 Rs	200 0 0	
7	Pattikara road 1 mile @ 100 Rs	100 0 0	
8	Mannanchira to Fort 1 mile @ 100 Rs	100 0 0	
9	Kathore road from Kutcheruvy Hill to Fall gate 3 miles @ 100 Rs	300 0 0	
10	Parakkunnam road 4 furlongs @ 100 Rs	50 0 0	
11	Sangroharathoad road 4 furlongs @ 100 Rs	50 0 0	
12	Kothore road 1 mile @ 100 Rs	100 0 0	
13	Kunna thore road 1 mile @ 100 Rs	100 0 0	
14	Kallikad road 1 mile 2 furlongs @ 100 Rs	108 8 0	
	2nd class Roads		
15	Road around Fort 1 1/2 mile @ 50 Rs	60 0 0	
16	Kannadi river road 1 mile 4 furlongs @ 2/3 of the average cost	50 0 0	
17	Remaking Nadutakunnam road 2 miles	300 0 0	
18	Gramam streets	100 0 0	
19	Culverts	200 0 0	
20	Streets	300 0 0	
21	Permanent gang	750 0 0	
		3818 8 0	✓

Statement II A.—Detail of allotments for expenditure (Continued.)

PART II.—REPAIRS.

Number.	PROJECT.	Grant.	Remarks.
	(b) Buildings Whitewashing and carrying out other annual repairs to the several Municipal Buildings	200 0 0 ✓	
	(c) Miscellaneous Repairing fences	100 0 0 ✓	
		4110 0 0 ✓	

Statement II. B—Detail of Municipal establishment

873
13 23

	Number.	Salary per Mensem.	Salary per Annum.	Total of Major heads.
GRANT I.—PUBLIC WORKS.				
3. Establishment.				
Inspector with allowance <i>Rs 5</i>	1	35 0 0	420 0 0	
Maistry	1	3 8 0	42 0 0	
Do.	1	3 0 0	36 0 0	
Peon	1	3 0 0	36 0 0	
	4	44 8 0	534 0 0	534 0 0 ✓
GRANT II.—EDUCATION.				
5. Municipal school on the combin- ed system. <i>Middle bldgs. & alphathu</i>				
Head Master <i>and 4"</i>	1	30 0 0	360 0 0	
2nd & 3rd Masters at 15 Rs. each <i>6 and 7"</i>	3	45 0 0	540 0 0	
4th to 5th Masters at 10 Rs. each <i>12</i>	3	36 0 0	432 0 0	
Masalchies... <i>at .5 & 6 Rs "</i>	2	11 0 0	132 0 0	
3. Salary Grants.	9	122 0 0	1464 0 0	1464 0 0 ✓
Pial school Teachers at 4 Rs. each				
GRANT III.—SANITATION AND MEDICAL SERVICES.				
1. Hospitals and Dispensaries.				
Hospitals and Dispensaries				
Hospital Assistant <i>3 of Pay</i> <i>6 in 10 - Apothecary 1/4 of pay & allowances</i>	1	56 4 0	675 0 0	
Allowance to Do.				
Compounder and writer	1	10 0 0	120 0 0	
Midwife	1	15 0 0	180 0 0	
Ward cooly	1	7 0 0	84 0 0	
Waterman	1	5 0 0	60 0 0	
Cook	1	5 0 0	60 0 0	
Washerman	1	2 8 0	30 0 0	
Totty	1	6 0 0	72 0 0	
Gardener	1	5 0 0	60 0 0	
	9	111 12 0	1341 0 0	1341 0 0 ✓

Statement II. B—Detail of establishment (Continued.)

GRANT III.—SANITATION AND MEDICAL SERVICES.

2. Vaccination.

Vaccinator 1st class	2	20 0 0	240 0 0	240 0 0 ✓
Do. 2nd class				

3. Registration of Births and Deaths.

Registrar 1st Grade	1	12 0 0	144 0 0	
Registrar 2nd Grade	1	10 0 0	120 0 0	
	2	22 0 0	264 0 0	264 0 0 ✓

4. Conservancy.

Inspector with allowances Rs. 5.	1	35 0 0	420 0 0	
Maistry	1	3 0 0	36 0 0	
Do.	1	3 0 0	36 0 0	
Peon ..	1	15 0 0	180 0 0	
Nuisance Inspector	1	7 0 0	84 0 0	
Bandy Maistry	3	18 0 0	216 0 0	
3 Sweepers @ 6 Rs each	7	84 0 0	1014 0 0	
Sweepers or Scavengers at 6 Rs. each				
24 Sweepers or Scavengers @ 6 Rs each	24	144 0 0	1728 0 0	1728 0 0 ✓

GRANT IV.

1. Lighting.

Lamp lighters at Rupee 1 each	4	1 0 0	48 0 0	48 0 0 ✓
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2. Public Bungalow.

Cook or Maty	1	6 0 0	72 0 0	
Masalchi	1	5 0 0	60 0 0	
Totty	1	2 0 0	24 0 0	
	3	13 0 0	156 0 0	156 0 0 ✓

Statement II. B—Detail of establishment (Continued.)

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1424

GRANT V. Supervision & Management

1. Head Office.

Head clerk	1	55 0 0	660 0 0	
2nd Assistant clerk	1	22 0 0	264 0 0	
Peon	1	7 0 0	84 0 0	
Masalchi	1	6 0 0	72 0 0	
	4	90 0 0	1080 0 0	1080 0 0 ✓

2. Tax Collectors at Rs 15 each.

Peons at 6 Rs. each	2	30 0 0	360 0 0	
	2	12 0 0	144 0 0	
	4	42 0 0	504 0 0	504 0 0 ✓

Statement IV. Regular Estimates of

ITEMS.	Actuals of the 1st months of		Actuals of the last months of	
	1880/81		1879/80	
1	2		3	
8. Payments for Municipal services to private parties.				
9. Endowments, Private contributions, and Donations.				
(a) Hospitals				
1. Sale of Medicines	170	4 6	134	14
2. Dieting charges	78	14 4	60	10
3. Subscriptions	35	0 0	353	1
10. Miscellaneous.				
(a) Sale of sweepings	0	0 0	104	12
(b) Avenues	60	10 6	24	16
(c) Sale of old building materials	238	12 3	0	0
(d) Sundries	0	0 0	24	10
11. Loans.				
Advances				
12. Sundries and recoveries.	505	0 0	0	0
13. License Tax under Act III of 1878.	1565	0 0	24	0
Penalties under do	0	0 0	4	0
14. Balances brought forward.				
(a) Municipal Fund	7334	2 5	0	0
(b) Endowments				
Total...	19994	11 5	8773	

Receipts.

Probable expenditure of the last months of 1880/81	Total columns 2 and 4.	Budget grant of 1880/81	Exposition of variation between columns 5 and 6.
4	5	6	7
19 11 6	190 0 0	200 0 0	
11 1 8	90 0 0	50 0 0	
25 0 0	60 0 0	100 0 0	
0 0 0	70 0 0	50 0 0	
4 5 6	1 0 0	30 0 0	
11 3 9	2 0 0	0 0 0	
0 0 0	0 0 0	20 0 0	
0 0 0	15 0 0	0 0 0	
0 0 0	1565 0 0	2575 0 0	
0 0 0	0 0 0	0 0 0	
0 0 0	7334 2 5	50 0 0	
0 0 0	29070 2 5	26819 12 0	

Item was included in the Regular Estimate of 1880/81 but that amount was only partially utilized during the year.

It anticipated in the Budget

Due to the abolition of the school and also certain allowances in education which have been made.

Statement IV. Regular

GRANT I.—PUBLIC WORKS.

1. New Works.

ITEM	Actuals of the 1st months of 1880/81	Actuals of the last months of 1879/80
(a) Communications	2613 5 8	1293 0
(b) Buildings	0 0 0	0 0 0
(c) Drainage	0 0 0	7 4 6
(d) Water supply	0 0 0	0 0 0
(e) Miscellaneous	0 0 0	0 0 0

2. Repairs.

(a) Communications	3373 10 1	2901 12 11
(b) Buildings	124 2 0	0
(c) Drainage	0 0 0	0 0 0
(d) Water supply	0 0 0	0 0 0
(e) Miscellaneous	82 2 6	0 0 0

3. Establishment.

375 4 2

4. Tools, plants and contingencies.

87 4 6

5. Contributions to Local funds.

0 0 0

GRANT II.—EDUCATION.

1. Training.

2. Municipal schools *Kalpatti*

3. Salary Grants *Fixed payments*

586 4 2

4. Results Grants.

484 1

5. Contingencies

46 5 0

54. Municipal schools on the combined system.

0 0 0

(a) Fixed payments

284 0 0

(b) Results Grants

0 0 0

(c) Contingencies

0 0 0

Estimates of Expenditure.

Probable expenditure of the last months of 1880/81	Total columns 2 and 4.	Budget grant of 1880/81	Explanation of variation between columns 5 and 6.
4	5	6	7
0 10 4	3614 0 0	1260 0 0	Allocations had to be increased for the creation of the Kalpatti School to make the building a substantial one.
500 0 0	500 0 0	500 0 0	
0 0 0	0 0 0	0 0 0	
400 0 0	400 0 0	400 0 0	
1249 5 11	4623 0 0	4250 0 0	Due to the repairs to the Kalpatti Bridge having only been completed during the year, though funds have been provided in the regular estimate of 1879/80.
76 14 0	200 0 0	200 0 0	
17 13 6	100 0 0	100 0 0	
222 11 10	598 0 0	534 0 0	Due to the entertainment of an extra hand when the Bridge and School were under construction.
12 11 6	100 0 0	100 0 0	
160 0 0	160 0 0	0 0 0	Due for the examination of the Bridge and School by the Local Fund Engineer.
0 0 0	0 0 0	0 0 0	
469 11 10	1026 0 0	948 0 0	Two additional classes were opened in this month and the pay of the new master is provided. A 2nd assistant was also employed.
485 0 0	485 0 0	450 0 0	
153 11 0	200 0 0	100 0 0	Due to the supply of new furniture to the newly created school.
346 0 0	346 0 0	450 0 0	Savings due to certain results schools not having been qualified for grants as contemplated by the Deputy Inspector.
180 0 0	464 0 0	450 0 0	
607 0 0	607 0 0	500 0 0	Due to larger grants being earned by certain combined schools.
0 0 0	0 0 0	0 0 0	
	2752		

Statement IV. Regular

Estimates of Expenditure.

873
17.22

ITEM	Actuals of the 1st 7 months of 1880/81	Actuals of the last months of 1879/80
1	2	3
GRANT I.—PUBLIC WORKS.		
1. New Works.		
(a) Communications	2613 5 8	1298 0
(b) Buildings	0 0 0	0 0 0
(c) Drainage	0 0 0	7 4 6
(d) Water supply	0 0 0	0 0 0
(e) Miscellaneous	0 0 0	0 0 0
2. Repairs.	3373 10 1	2901 12 11
(a) Communications	124 2 6	0
(b) Buildings	0 0 0	0 0 0
(c) Drainage	0 0 0	0 0 0
(d) Water supply	82 2 6	0 0 0
(e) Miscellaneous	375 4 2	218 3 2
3. Establishment.	87 4 6	0 0 0
4. Tools, plants and contingencies.	0 0 0	0 0 0
5. Contributions to Local Bds.	0 0 0	0 0 0
GRANT II.—EDUCATION.		
1. Training.		
2. Municipal schools Kalgathu	586 4 2	394 7
3. Salary Grants Fixed payments	0 0 0	484 20
4. Results Grants.	46 3 0	162 8
(a) Contingencies	0 0 0	0 0 0
5. Municipal schools on the combined system.	284 0 0	131 14
(a) Fixed payments	0 0 0	402 0
(b) Results Grants	0 0 0	0 0 0
(c) Contingencies	0 0 0	0 0 0

Probable ex- penditure of the last months of 1880/81	Total columns 2 and 4.	Budget grant of 1880/81	Explanation of variation between columns 5 and 6.
4	5	6	7
0 10 4	2614 0 0	1260 0 0	Allocments had to be increased for the creation of the Kalgathu School to make the building a substantial one.
500 0 0	500 0 0	500 0 0	
0 0 0	0 0 0	0 0 0	
400 0 0	400 0 0	400 0 0	
1249 3 11	4623 0 0	4250 0 0	Due to the repairs to the Kalgathu Bridge having only been completed during the year. Though funds had been provided in the Regular Estimate of 1879/80.
78 14 0	200 0 0	200 0 0	
17 13 6	100 0 0	100 0 0	
222 11 10	578 0 0	534 0 0	Due to the entertainment of an extra hand when the Bridge and School were under construction.
12 11 6	100 0 0	100 0 0	
160 0 0	160 0 0	0 0 0	Due for the examination of the Bridge and School by the Local Fund Engineer.
0 0 0	0 0 0	0 0 0	
469 11 10	1026 0 0	948 0 0	Two additional clerks will be employed in this month and the pay of the new master is provided. A new servant and a horse have also been employed.
485 0 0	485 0 0	450 0 0	
153 11 0	200 0 0	100 0 0	Due to the supply of new furniture to the newly created school.
346 0 0	346 0 0	450 0 0	Savings due to certain results schools not having been qualified for grants as contemplated by the Deputy Inspector.
180 0 0	464 0 0	450 0 0	
607 0 0	607 0 0	500 0 0	Due to larger grants being earned by certain schools in the combined system.
0 0 0	0 0 0	0 0 0	
	2782		

Statement IV. Regular

Estimates of Expenditure.

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GRANT II.—Education.

58. Inspection.

- (a) Contribution to Local Fund Board
(b) Municipal Inspection

67. Miscellaneous.

GRANT III.—SANITATION AND MEDICAL SERVICES.

1 Hospitals and Dispensaries.

- (a) Establishment
(b) Medicines and supplies
(c) Diet of patients
(d) Sundries and contingencies
(e) Famine Battah
(f) Contribution to Medical College
(g) Bedding & clothing

2. Vaccination.

- (a) Establishment
(b) Contingencies
(c) Contributions to Local Funds

3. Registration of Births and Deaths.

- (a) Establishment
(b) Contingencies

4. Conservancy.

- (a) Establishment
(b) Sanitary service
(c) Cleaning the tanks and wells

Probable expenditure of the last months of 1880/81	Total columns 2 and 4.	Budget grant of 1880/81	Explanation of variation between columns 5 and 6.
4	5	6	7
90 0 0	218 0 0	216 0 0	
537 8 0	1146 0 0	1146 0 0	
136 13 7	350 0 0	350 0 0	
352 15 2	1000 0 0	1000 0 0	
10 16 6	30 0 0	24 0 0	Due to payment of travelling allowance to the Medical subordinate who was transferred to this place.
	2596		
0 0 0	119 9 11	110 0 0	The exact sum has since been fixed by the Accountant General.
41 9 3	70 0 0	70 0 0	
100 18 3	266 0 0	300 0 0	Due to the dispensing of a 1st class Vaccinator and entertaining a 2nd class (Bhamin) Vaccinator in his place.
8 6 2	10 0 0	40 0 0	
50 0 0	80 0 0	0 0 0	Under G.O. No 1037 dated 21 st October/99.
110 0 0	264 0 0	270 0 0	Saving from stoppages in the pay of servants.
386 0 0	848 0 0	1014 0 0	Saving owing to the lotteries provided for latrines not having yet been entertained.
653 3 10	1633 0 0	1584 0 0	Due to the stoppages from the pay of scavengers.
0 0 0	0 0 0	0 0 0	
	2401		

Statement IV. Regular Estimates of Expenditure.

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ITEMS	Actuals of the		Probable expenditure of the last months of 1880/81	Total columns 2 and 4.	Budget grant of 1880/81	Explanation of variation between columns 5 and 6.
	1st months of 1880/81	last months of 1879/80				
1	2	3	4	5	6	7
GRANT III—SANITATION AND MEDICAL SERVICE.						
4. Conservancy.				2497		
(d) Contingencies	12 14 10	11 8	9 1 2	22 0 0	50 0 0	
(e) Extra scavenging	0 0 0	79 14	20 0 0	20 0 0	26 0 0	
(f) Scavenging carts	0 0 0	434 12	0 0 0	0 0 0	0 0 0	
				2443		
GRANT IV.						
1. Lighting.						
(a) Establishment	27 9 8	20 0 0	20 6 4	48 0 0	48 0 0	
(b) Contingencies	183 8 0	69 8	69 8 0	363 0 0	302 0 0	Lamps are kept up at Hospital
2. Public or Traveller's Bungalow.						
(a) Establishment	91 0 0	68 0 0	68 0 0	136 0 0	156 0 0	
(b) Contingencies	0 8 0	0 8 0	17 8 0	18 0 0	30 0 0	
(c) Furniture	24 3 0	6 9 0	0 13 0	26 0 0	14 0 0	Furniture requires repaving
3. Public Garden.						
(a) Establishment						
(b) Contingencies						
4. Avenues.						
				20 0 0	20 0 0	100 0 0
5. Maintenance of Lunatics.						
6. Payment to the Collector of Licence Fee	1486 12 0	157 0 0	0 0 0	1486 12 0	2394 12 0	No lunatics have as yet been sent.
7. Maintenance of Police	1011 14 4	1238 0 0	716 1 8	1728 0 0	2150 0 0	Owing to the abolition of the 120 bays and remissions allowed an objection petitions.
GRANT V.						
1. Head Office.						
(a) Establishment	580 8 0	409 0 0	416 8 0	996 0 0	996 0 0	
(b) Contingencies	34 5 3	27 9 0	65 10 7	100 0 0	100 0 0	

Statement IV. Regular

Estimates of Expenditure.

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Statement IV. Regul.			
ITEMS.		Actuals of the 1st months of 1880/81	Actuals of the last months of 1879/80
1		2	3
GRANT V.			
2. Collection.			
(a)	Establishment	288 14 0	289 14 0
(b)	Contingencies		
3. Miscellaneous.			
(a)	Auditing accounts	75 0 0	0 0 0
(b)	Allowances to Provincial Funds	60 0 0	30 0 0
(c)	Printing charge	61 6 1	0 0 0
(d)	Stationery charges	90 8 6	0 0 0
(e)	Sundry charges	28 8 0	29 4 0
(f)	Remuneration of Licensee	0 0 0	0 0 0
4	Census charges	1 4 0	0 0 0
	Repayment of Debt		
	Interest on Debt		
	Advances Recoverable		
	Refunds		
Total Expenditure		1649 7 8	1183 0 0
License Tax under Act III of 1878.			
(a)	Expenses of collection		
(b)	Payments to Collector		
Balances.			
(a)	Municipal Funds	3345 4 0	0 0 0
(b)	Endowments		
Total...		19394 11 8	1183 0 0
Municipal Commissioner's Office, Palghat, 11 th January 1881.			

Municipal Commissioner's Office,
Palghat, 11th January 1881

[Signature]

able ex- ure of the ouths of 2/81	Total columns		Budget grant	Explanation of variation between columns 5 and 6.
	2 and 4.		of 1890/91	
4	5	6	7	
	1096	1096		
211 2 0	500 0 0	504 0 0		
0 0 0	75 0 0	75 0 0		
18 16 1	25 0 0	0 0 0		
0 0 0	60 0 0	60 0 0		Contributions to Provincial funds towards pay and pensions of the Local Fund Estab. in Government office.
18 9 11	80 0 0	70 0 0		
0 0 0	90 8 6	60 0 0		
14 8 0	35 0 0	35 0 0		
258 0 0	258 0 0	180 0 0		Two years remuneration had accumulated.
248 12 0	250 0 0	0 0 0		
	2469	2080		
675 6 9	25724 14 5	28746 12 0		
0 0	3345 4 0	3073 0 0		Consists of Rs 1000 allotted for playground and the remainder Rs 2345-4-0 is the closing balance.
15 6 9	29070 2 5	26819 12 0		

Plataniyethi
Vice President

[Signature]
Vice President.

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Palghat Municipality
Budget Estimate for 1881-82

£ 7 mil 177/81

Palghat Municipality
Budget Estimate for 1881-82

h 7 incl 177/81

X No 2-80/81

No 97.

Office of Sanitary Commissioner

Madras February 2^d 1881.

From,

The Sanitary Commissioner, Madras

To

The Chief Secretary to Government

Public Department, Fort St. George

Sir

I have the honor to report for the information of Government that the Palghat Municipality have made a provision of Rs 4922 for sanitary purposes for the year 1881/82, which bears a proportion of 22.2 per cent to available income. The allotment is an improvement on the grants for the current and past years. It may be accepted. It is satisfactory to note that the Commissioners are alive to the necessity that exists for public latrines in the town, and propose to erect some. Drainage also will receive some attention.

2. The

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The Vaccination grant amounts to Rs 300, which appears to be ample, but it is less than the current year's allotment by Rs 40. The Municipality employ two 2nd class Vaccinators on Rs 10 each per mensem, but for the current year provision was made for a 1st class Vaccinator on Rs 15 and a 2nd class man on Rs 10. This latter arrangement appears to me to be better and I would suggest that one of the 2nd class men be promoted to 1st class if found duly qualified.

I have the honor to be
Sir
Your most Obedient Servant

M. C. Sumell

M. S. F. C.
Sanitary Commissioner for Madras

2/3/81
Encl. (1881) Dept.
(Council - Secretary)
R.

From

The Sanitary Commission
Madras

To

The Chief Secretary
to Govt.

Public Works
Fort St. George

1/5/81
Dated 2^o
resp^d 3^o
Recd 4 } February 1881

No. 280

No. 97

Enclor

Subject

Remarking on the Budget
estimate of the Palghat Mun-
cipality for 1881/82

X No 177 of 81
X No 280 of 81

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter

from the President, Municipal Commission, Malabar dated
25th January 1881 No 289
21 from the Sanitary Commissioner, Madras. 7th 2nd February 1881 No 97

ORDER. 17 May 1881 No 873.

The estimated receipts and charges of the Palghat Municipality for 1881-82 are compared below with the sanctioned and regular estimates for 1880-81

Receipts.	Budget 1880-81	Regular Estimate 1880-81	Proposed Estimate 1881-82
Balance brought forward ..	5360	7330	3340
Rates on Houses and Lands at 5 per cent ..	7050	7110	7250
Taxes on Arts ..	"	"	"
Taxes on Vehicles and Animals ..	"	"	"
Registration of Carts ..	"	"	"
Tolls at half the rate of sanctioned ..	6200	6240	6050
Licenses ..	730	690	700
Licence Tax ..	2650	1570	1600
Assignments by Government ..	260	"	920
Contribution from Local Funds ..	1720	2340	4120
Fines and Fees ..	100	270	270
Endowments ..	450	340	360
Miscellaneous ..	2300	2680	2490
Loans ..	"	"	"
Advances Recoverable ..	"	500	"
Total ..	26820	29070	27100

Charges.

GRANT I.			
New Works.			
Communications ..			300
Buildings ..	1260	3610	1500
Sanitary and Miscellaneous ..	900	900	600
Repairs.			
Communications ..	4250	4620	3810
Buildings ..	200	200	200
Sanitary and Miscellaneous ..	100	100	100
Establishment ..	530	600	530
Tools and Plant ..	100	100	100
Contributions to Local Funds ..		160	
GRANT II.	7340	10290	7140
Training Schools ..			
Municipal Schools ..			
Salary Grants ..			
Results Grants ..	450	350	600
Schools on the combined system ..	2480	2780	3640
Inspection (Contribution) ..	220	220	260
Miscellaneous ..			10
GRANT III.	3150	3350	4510
Hospitals and Dispensaries ..	2590	2600	2910
Medical College ..	110	120	120
Sanitary Inspection ..		100	110
Vaccination ..	340	360	400
Registration of Births & Deaths ..	270	260	280
Conservancy ..	2670	2440	2820
GRANT IV.	5860	5860	5620
Lighting ..	350	400	410
Markets ..			
Choultries ..			
Traveller's Bungalow ..	200	200	200
Avenues and Watering Roads ..			
Police ..			
Licence Tax ..	1720	1730	1720
Miscellaneous ..	2570	1490	1520
GRANT V.	400	20	1100
Supervision and Management ..	4940	3840	4950
Repayment of Debt ..	2080	2470	2080
Advances Recoverable ..			
Refunds ..			
Balances ..	3330	3340	1860
Total	26820	29070	27400



2 The incidence of taxation, ⁸⁷³₃₄ } 35
excluding tolls, according to the
regular estimate is Rs 44 per
per head. The taxation still open
to the municipality under the law
& ~~unutilised~~ unutilised is 2 1/2 per
cent of the House and Land
rate, the tax on Artse as per
Schedule B, taxes on vehicles &
animals under schedule C,
registration fee for carts at 4 Rs
per cart per annum & the tolls
at half the D schedule rates.
The assets of the municipality
on the 31st March 1880 including
Rs 190, the value of premises, were
Rs 15749. The unpaid liability

On the same date was Rs 5241.

3 The contribution for medical college at .5 percent of the receipts excluding the opening balance and License Tax collections, is only Rs 100 & not Rs 120⁰⁰ shown in the account, and a similar provision, is omitted to be made for Sanitary Inspection under G.O 21st October 1879 No 1537, ~~the amount~~ should now be supplied. The balance will thus be reduced to Rs 3260 which will be carried forward to the budget for 1881-82.

4 The regular estimate of receipts compared with the sanctioned estimate shows variations under the heads "License Tax"

and

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35 1/8
and "Contribution from Local Funds".

The decrease in the former head is due to the exemption, from the tax, of class 12 of the schedule annexed to Act III of 1878 & remissions allowed on objection petitions; and the increase in the latter is due to the receipt from the Local Fund Board of ~~the amount of the~~ contribution for repairing the Kalpattig bridge. The sum of Rs 505 shown as advances accounted in the first seven months of the year should be ~~expended~~. Under charges there is an increase of Rs 2350 under "Buildings" - "New Works", which

being the excess over the budget allotment for erecting the Kaspatti School. The original estimate for the whole work was Rs 3680 ~~and to be due to the variation~~ of which Rs 300 was sanctioned & expended of the Kaspatti school house.

16 Nov 1880 No 2126 F.D. para 9.

in 1879-80, & the remainder provided in 1880-81. The difference in the other variations are fully explained - actual cost is recorded in para 8 of the Va. Benth. letter to the employment of non professional agency, in which circumstance it is stated, accuracy cannot be expected. This explanation of the very large increase is not satisfactory. The adoption of the principle would lead to financial disaster. Budget allotments are passed

5 In the estimated receipts for 1881-82 a sum of Rs 920 is shown under "Assignment by Government." & an increase of Rs 1780 over the regular estimate by Govt on the assumption that appears under "Contribution from Local Funds". The former is explained as the result of changes in the middle class school which will enable it to avail of the ~~same~~ ^{good grounds} under the new rules. ^{for the deviation from the original estimate, they should have been submitted to Govt for sanction.}

The latter is owing to the expected payment by the Local Fund Board of a moiety of the cost of

SP
of constructing the municipal hospital. 873/3037
6 The provision on the expenditure side of the budget for 1881-82 under "Medical College" & "Sanitary Inspection" should be Rs 110 each, & the balance obtained with reference to these entries is Rs 1750.
7 The variations under the several heads of charges have been satisfactorily explained. The Director of Public Instruction will report upon the Educational portion of the budget. ~~His~~ ^{Commissioner's} Attention will be called to the remarks of the Sanitary Commissioner regarding the

the provision for vaccination,
and the Surgeon General will
report on the proposal to have
~~a civil apothecary~~ place
of the hospital assistant
by a civil apothecary for conservancy.
The increased provision is
satisfactory.

8 The figures on either side
of the accounts should in-
variably be in round numbers.

9 With the above remarks
the Right Honourable the Governor
in Council passes the
Palghat Municipal budget
for 1881-82.

[Signature]

[Signature]

LR
7.4.81

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The President of the Municipal
Commissioners, Malabar
" Revenue Department
" Board of Revenue
" Surgeon General with the Govt of
" Sanitary Commissioner
" Director of Public Instruction
" Accountant General
" Inspector General of Police
" President of the Local Fund Boards
Malabar

I am Sir

Let to
annual

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Colt. of 11801 *Quoras*.
 FINANCIAL.

To	Dated		188 . No.
	Recd.		
	}		
	Nos.		

[Faint, illegible handwriting, likely bleed-through from the reverse side of the page.]

7/2

Financiel DEPARTMENT.

Palghat
Municipal Budget
for 1881-82.

Under Disposal Docket.

PAPERS to be read in Proceedings:—

× No. 177 of 87
× No. 280 of 87
No. of

Levy 22
1881-82

6.5.81
27.5.81

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39 46

Rec 19/5

Anthony
Govt. of 1884 Madras.

File

DISPOSED OF

(3A)

17 MAY 81

BY G.O. No. 873.

Annul. Budgets. Bu
Ests of the Palghat
for 1881/82, reviewed.