

1. Number of pages. *42*
2. Date of repair. *6-11-36*
3. Initials of Referee
M.R.O. 1-59,000-16-10-36

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	<i>160</i>	Press
		Mis.
Dated	<i>1/1-2-</i>	<i>19-1868</i>

Not to be folded or roughly handled

Read the following papers:—

No. 55. From the Inspector General of Police, to the Acting Chief Secretary to Government, Fort Saint George; dated Madras, 19th August 1867, No. 1444.

Account Department.

With reference to Order of Government, No. 947, of the 5th instant, paragraph 6, Clause 2, I have the honor to report that the annual cost of three Head Constables is estimated at Rupees 22 each, and the cost of three Deputy Head Constables at Rupees 12-8-0 each, per mensem, for 1867-68.

2. The estimate furnished by the Superintendent of Police, South Malabar, to the President of the Municipal Commission, Calicut, appears to be correct.

No. 336.

No. 55A.

MEMORANDUM.

The Under Secretary to Government, Public, &c., Departments, is directed to request that the Magistrate of Malabar will be so good as to expedite the re-submission of the estimates relating to the Municipalities of Calicut, Cochin, and Palghaut, which were returned for revision with the Orders of Government of the 5th and 7th August last, Nos. 947 and 967.

FORT SAINT GEORGE,
5th November 1867.

(Signed) F. BRANDT,
Under Secretary.

To the Magistrate of Malabar.

No. 56. From G. A. BALLARD, Esq., Magistrate and President of the Municipal Commissions in Malabar, to the Chief Secretary to Government, Fort Saint George; dated Calicut, 21st December 1867, No. 163.

With reference to the Order of Government dated 5th August 1867, I have the honor to submit revised statements of actual receipts and expenditure for the year ending 30th April 1867, and estimates of sums proposed to be raised and expended for 1867-68, in the Calicut Municipality, together with an additional statement giving statistical details in regard to the collections made in the past year.

No. 947.

2. The statements and estimates of receipts and expenditure are prepared in accordance with the form given by Government, but an additional column has been opened in the receipts statement, to distinguish the taxes proposed to be levied on account of the current year and the proceeds expected from the arrears collections on account of last year.

3. It being now determined that the Government contribution shall be made on the collections and adjusted on the sanctioned expenditure actually incurred in the year, the estimated contribution for 1867-68 should be calculated on the whole expenditure, whether it appertains properly to the year, or consists of charges which remained undischarged in the previous year. There are thus the whole amount of the Police charges for 1866-67 which remain to be disbursed now, and which will be forthwith adjusted, and similar charges on other accounts. These are exceptionally large at present, owing to the want of final instructions, but they need not be so in future years. From the above causes but a small portion of the Government contribution sanctioned for 1866-67 could be actually expended in that year, and the proposed contribution for 1867-68 becomes, in consequence, very large.

4. The proposed Government contribution, it will be seen, is exactly 25 per cent. on the proposed expenditure for the year, exclusive of repayment of Government loan and refunds of excess contribution actually made in last year.

5. Explanatory remarks are appended to the statements in regard to the various items of expenditure proposed, and I have only to add that the charges on establishments are kept within very moderate limits. A sum nearly equal to 10 per cent. of the expenditure is provided as a reserve to meet unexpected charges in accordance with the system followed in the administration of other local funds. The Government contribution is calculated on the above amount also, as the expenditure from it will be made under the sanction of Government and for purposes for which contribution is legitimately due.

6. The report of the Auditor appointed to examine the accounts of the past year is annexed.

7. In conclusion, I observe that the Government contribution is calculated on the year's expenditure, which will be made from funds comprizing, 1st, collections of taxes for the year; 2ndly, collections of arrears on account of last year; and, 3rdly, balance on hand at the end of last year, upon which any contribution paid will be refunded, as representing an unexpended amount. All the three items being equally available for expenditure in the year, there can be no question as to the propriety of the Government making a contribution upon the aggregate, though, as the Section of the Act is now worded, it might be verbally objected, perhaps, that the whole was not actually raised in the year.

A.

ACTUAL EXPENDITURE for the year ending 30th April 1867.

Description.		Amount of estimate.			Expenditure.		
		RS.	A.	P.	RS.	A.	P.
I. Works.	Buildings ...						
	Roads ..						
	Drains ...						
II. Repairs.	Canal. ...	6,600	0	0	400	9	3
	Buildings ..						
	Roads ...	2,224	0	0	975	0	0
	Drains...						
III. Conservancy.	Hire of Bullocks....	3,240	0	0			
	Dust Carts. ...	480	0	0			
	Cleaning of Drains, &c.						
IV. Police.	Charges ...	7,620	0	0			
V. Establishment.	Salary.						
	Per mensem.						
	Per annum.						
	Particulars.	RS.	A.	P.	RS.	A.	P.
	Supervision and management...	148	0	0	1,776	0	0
	Miscellaneous Charges...	50	0	0	600	0	0
					1,382	6	9
					248	1	11

B.

ABSTRACT OF CHARGES under all heads incurred by the Municipal Commissioners for the town of Calicut during the year ending on the 30th April 1867.

	Expenditure.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. New works and improvements ...						
2. Repairs ..	1,375	9	3			
3. Conservancy..						
4. Police ...						
5. Establishment...	1,630	8	8			
				3,006	1	11
6. For purposes other than those specified in Section 25 ...						
				3,006	1	11
Balance remaining on the 1st May 1867...				2,700	5	1
Grand Total...				5,706	7	0
NOTE.—Government Contribution on Rupees 3,006-1-11 at 25 per cent ...						
Actually received ...				751	8	6
Excess to be repaid to Government. ...				1,000	0	0
				248	7	6

C.

ACTUAL RECEIPTS for the year ending 30th April 1867.

Particulars.	Current.			Arrears.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Rate on houses, buildings, and lands...	254	11	0				254	11	0
2. Tax on arts, trades, and professions...	21	8	0				21	8	0
3. Tolls...									
4. Tax on carriages and animals ...	981	8	0				981	8	0
5. Registration of carts and vehicles without springs ...	389	12	0				389	12	0
6. Fees for licensing slaughter houses, cart-stands, and offensive trades...									
7. Fines and other miscellaneous receipts...	59	0	0				59	0	0
Total...							1,706	7	0
Government Contribution ...							1,000	0	0
Loan from Government ...							3,000	0	0
Balance in hand from last year...									
Grand Total...							5,706	7	0

CALICUT, 21st December 1867.

(Signed) G. A. BALLARD,
President.

Proceedings of the Madras Government, Public Department,
11th February 1868.

A.

DETAIL OF ESTIMATES for new works and improvements proposed to be carried on by the Municipal Commissioners for the Town of Calicut during the year 1867-68 for the purposes specified in Section 25 of Act X of 1865 (Madras).

	Description	Amount of estimate.	Proposed expenditure for 1867-68.		
			RS.	A.	P.
I. Works.	Buildings....	RS.	RS.	A.	P.
	Roads....	9,000	a 6,000	0	0
	Drains and Latrines....	500	500	0	0
II. Repairs.	Canal....	6,800	b 6,400	0	0
	Buildings....	12,000	c 12,000	0	0
	Roads....				
III. Conservancy.	Hire of bullocks and carts....	5,400	d 2,600	0	0
	Pay of sweepers....	1,584	600	0	0
IV. Police.	Charges....	7,629	e 11,439	15	6
V. Establishment.	Salary				
	Particulars.				
			RS.	A.	P.
			RS.	A.	P.
Supervision and management....	Per mensem.	RS.	A.	P.	
	Per annum.	RS.	A.	P.	
		RS.	A.	P.	
Miscellaneous charges....		287	0	0	
Reserve at nearly 10 per cent....		3,646	0	0	
		1,000	0	0	
		g 3,500	0	0	
		h 3,616	9	1	

a.—This provides for 3000 Rupees on the beach road (of great importance in a sanitary point of view), and 3000 Rupees on new roads in the suburbs.

b.—This provides for the thorough improvement of the Big Bazaar Canal, to complete the water communication between Beypore and the heart of the town.

c.—The expenditure on repairs is expected to be large, as most of the roads require thorough reforming.

d.—The carts began to be employed in the middle of the year, and even now are not employed to the full extent required, so that the expenditure is less than the estimated charge of a year for 20 carts at 22½ Rupees per mensem, and 20 Sweepers and two Toties at 6 Rupees per mensem, but the number will be gradually increased.

e.—The proposed expenditure includes the charges of the last half-year which have not been paid.

f.—Includes arrears of last year's charges. On the other hand, the full establishment has been entertained only on the middle of the year.

The estimated annual expenditure is as follows:—

1 English Head Clerk.....	RS.
2 Vernacular Clerks.....	40
1 Overseer.....	30
2 Maistries.....	60
1 Duffadar.....	30
1 Tax Collector.....	10
2 Tax Collectors.....	20
3 Adigherries.....	30
2 Office Peons.....	7
1 Mussaljee.....	12
7 Peons for collection.....	6

g.—Comprises arrears and also charges of surveying the town, printing forms, stationery, furniture, and contingencies, and 50 Rupees remuneration for the audit of accounts.

h.—The reserve of nearly 10 per cent. of the expenditure is provided to meet new works, the necessity for which cannot be now foreseen.

Proceedings of the Madras Government, Public Department,
11th February 1868.

B.

ABSTRACT OF CHARGES under all heads to be incurred by the Municipal Commissioners for the Town of Calicut during the year ending on the 30th April 1868.

	Estimated expenditure.				
	Amount.		Total.		
	RS.	A. P.	RS.	A.	P.
1. New works and improvements....	6,500	0 0			
2. Repairs....	18,400	0 0			
3. Conservancy....	3,200	0 0			
4. Police....	11,439	15 6			
5. Establishment....	4,500	0 0			
6. Reserve....	3,616	9 1			
			47,656	8	7
For purposes other than those specified in Section 25....					
Refunds upon which Government contribution is not allowable	750	0 0			
First year's instalment of Government loan of 3000 Rupees....	248	7 6			
Repayment of excess of Government contribution....			998	7	6
Total.....			48,655	0	1

C.

ESTIMATED RECEIPTS for the year ending on the 30th April 1868.

Particulars.	Current.		Arrears.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Rate on houses, buildings, and lands.....	12,468	2 0	5,943	12 0	18,411	14 0
2. Tax on arts, trades, and professions.....	9,313	0 0	4,635	0 0	13,948	0 0
3. Tolls....						
4. Tax on carriages and animals....	981	8 0			981	8 0
5. Registration of carts and vehicles without springs..	389	12 0			389	12 0
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades..						
7. Fines and other miscellaneous receipts....						
8. Road Cess....			309	9 0	309	9 0
Total.....	23,152	6 0	10,888	5 0	34,040	11 0
Government contribution at 25 per cent. on the total amount to be raised and expended*					11,914	0 0
Balance in hand from the last year....					2,700	5 1
Grand total...					48,655	0 1

* And this is arrived at as follows:—

The total collections (estimated), current and arrears, amount to	RS.	A.	P.
To this add balance.....	34,040	11	0
	2,700	5	1
Total...	36,741	0	1

From this deduct repayment of Government loan.....	RS.	A.	P.
And excess of Government contribution..	750	0	0
	248	7	6
	998	7	6

Leaving..... 33,742 8 7.

On this 33½ per cent. gives Rupees 11,914, the sum entered.

(For the calculation at 33½ per cent., vide letter to Government, dated 15th August 1867, No. 91).

(Signed) G. A. BALLARD.

President.

CALICUT, 21st December 1867.

Proceedings of the Madras Government, Public Department,
11th February 1868.

STATISTICAL ACCOUNT.

Items.	Demand or Assessment.		Collection during the year.			Remission.			Total.			Balance at the end of the year remaining to be collected.			Remarks.
	RS.	A. P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Rate on houses, buildings, and lands, for half-year ending 30th April 1867...	6,234	1 0	254	11	0	35	10	0	290	5	0	5,943	12	0	
Tax on trades and professions for do. do.	4,636	8 0	21	8	0	...	...	...	21	8	0	4,635	0	0	
Tax on carriages and animals for the whole year...	981	8 0	981	8	0	...	...	...	981	8	0	...	...	...	
Fee for registration of carts for do. do.	389	12 0	389	12	0	...	...	...	389	12	0	...	...	...	
Road cess from January to 30th April 1867.....	309	9 0	...	...	...	...	...	...	...	...	...	309	9	0	
Miscellaneous receipts... ..	59	0 0	59	0	0	...	...	...	59	0	0	...	...	...	
Government contribution.....	751	8 6	1,000	0	0	...	...	...	1,000	0	0	...	...	...	
Loan from Government.....	...	...	3,000	0	0	...	...	...	3,000	0	0	...	...	...	
	13,381	14 6	5,706	7	0	35	10	0	5,742	1	0	10,888	5	0	
Deduct Rupees 247-7-6 being the excess of Government contribution paid.															

Proceedings of the Madras Government, Public Department,
11th February 1868.

DETAILS OF ASSESSMENT.

Number.	Rate per annum.	Assessment for half-year.			Total.			Remarks.
		RS.	A.	P.	RS.	A.	P.	
<i>Houses and Premises.</i>								
1	From 200 to 400.....	150	0	0				
2	Do. 100 to 200.....	137	8	0				
184	Do. 10 to 100.....	1,934	8	0				
1119	Do. 2 to 10.....	2,137	14	0				
1447	Do. 1 to 2.....	979	12	0				
4117	Under 1 Rupee	894	7	0	6,234	1	0	
6870								
<i>Professions.</i>								
.....	1st Class at 50 Rs. per annum.	...	...	...				Some of the carriages and animals and carts came under tax only for one half-year; hence, the difference between the number of carriages and the amount.
87	2nd Do. at 25 „ „ ..	1,087	8	0				
95	3rd Do. at 12 „ „ ..	570	0	0				
256	4th Do. at 6 „ „ ..	768	0	0				
1271	5th Do. at 2 „ „ ..	1,271	0	0				
1920	6th Do. at 1 „ „ ..	960	0	0	4,656	8	0	
3629								
<i>Carriages and animals.</i>		Assessment for the whole year.						
2	Four Wheeled at 18 Rupees...	18	0	0				
38	Do. do. at 9 „ „ ..	346	8	0				
74	Two do. at 6 „ „ ..	426	0	0				
12	Horses at 9 „ „ ..	108	0	0				
22	Ponies at 3 „ „ ..	69	0	0				
13	Do. at 1 „ „ ..	14	0	0	981	8	0	
<i>Carts.</i>								
389	Carts at 1 Rupee.....	389	8	0				
	Do. 1 at 4 Annas re-registration	0	4	0	389	12	0	
Total Rupees.....		...	...	...	12,261	13	0	

(Signed) G. A. BALLARD,
President.

CALICUT, 21st December 1867.

Proceedings of the Madras Government, Public Department,
11th February 1868.

ESTIMATE showing the probable expenditure to be incurred in the next official year in respect of the Police Force maintained in the town of Calicut, 1867-68.

Rank.	Number.	Monthly salary per man.			Total amount of pay of all grades.			Annual cost of clothing and accoutrements.			Grand total of cost of Force and clothing per annum.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Calicut.</i>													
Inspector... ..	1	165	0	0	1,980	0	0	...	...	...	1,980	0	0
Head Constables... ..	3	22	0	0	792	0	0	43	12	6	835	12	6
Deputy do.	3	12	8	0	450	0	0	39	12	0	489	12	0
1st Class Constables... ..	13	8	0	0	1,248	0	0	169	13	0	1,417	13	0
2nd do. do.	26	7	0	0	2,184	0	0	339	10	0	2,523	10	0
<i>Contingency.</i>													
Add 5 per cent. on the total amount of pay and allowance to cover the cost of stationery, oil, &c... ..	.....	...	...	...	333	0	0	...	...	...	333	0	0
Probable cost of furniture and petty repairs to stations... ..	.....	...	...	...	50	0	0	...	...	...	50	0	0
Total...	.....	...	...	...	7,037	0	0	592	15	6	7,629	15	0

DISTRICT POLICE OFFICE,
CALICUT, 25th April 1867.

(Signed) A. M. DAVIES, Captain,
Supt. of Police, S. Malabar.

From A. BERRY, Esq., to the President of the Calicut Municipality; dated Calicut, 13th September 1867.

In accordance with the request contained in your Official Memorandum, dated 3rd September 1867, I have the pleasure to submit to you my report on the accounts of the Calicut Municipality for the year ending 30th April 1867.

2. I examined every item in the Cash Book, and checked the entries, both of the receipts and disbursements, with the corresponding vouchers, and found all correct. I also checked the amounts of the payments into the Treasury, and compared them with the acknowledgments granted by the Treasury Cash-keeper, and found them in order.

The total demands for the year, including the Government contribution, were Rupees 22,706 6 0

While the total receipts were..... 8,706 7 0

And the disbursements..... 6,006 1 11

The outstandings were Rupees 13,964-5-0, a large amount, but considering that the Municipality had but been called into existence a year before, and that the assessment on houses, lands, &c., was concluded but just before the expiry of the year, and that the office and establishments had to be organized, it can scarcely have been expected that the collections would be larger than they actually were.

4. The whole of the books, &c., have been carefully and well kept.

Proceedings of the Madras Government, Public Department,
11th February 1868.

No. 57. From G. A. BALLARD, Esq., Magistrate and President of the Municipal Commissions in Malabar, to the Chief Secretary to Government, Fort Saint George; dated Calicut, 26th December 1867, No. 164.

I have the honor to submit revised accounts of the Municipalities of Tellicherry, Palghaut, and Cochin, for the past year, together with the budget estimates for 1867-68, prepared on the same principles as those for the Calicut Municipality, submitted with my letter of the 21st instant, No. 163.

A.

ACTUAL EXPENDITURE for the year ending 30th April 1867 in the Municipality of Tellicherry.

Description.		Amount of estimate.			Expenditure.		
		RS.	A.	P.	RS.	A.	P.
I. Works.	Buildings...	...	...	...	...	...	...
	Roads...	...	...	...	...	...	...
	Drains...	...	...	...	...	...	...
II. Repairs.	Buildings...	...	...	...	...	...	...
	Roads...	...	...	...	...	...	...
	Drains...	...	...	...	...	...	...
<i>Nature of charges.</i>							
III. Conservancy.	Hire of 6 bandies with bullocks and drivers	...	...	...	...	...	...
	Pay of 6 sweepers...	...	...	...	...	...	...
	Cleaning of drains...	...	...	...	...	...	...
IV. Police.	Charges	2,159	15	11	...	...	...
<i>Particulars.</i>		Salary.			Total.		
		Per mensem.			Amount paid.		
		RS.	A.	P.	RS.	A.	P.
V. Establishment.	Supervision and management...	...	...	...	366	14	11
	Miscellaneous charges...	...	...	...	254	1	0
					620 15 11		

*Proceedings of the Madras Government, Public Department,
11th February 1868.*

B.

ABSTRACT of charges under all heads incurred by the Municipal Commissioners for the Town of Tellicherry during the year ending 30th April 1867.

	Actual Expenditure.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. New works and improvements...						
2. Repairs...						
3. Conservancy...						
4. Police...						
5. Establishment...						
6. For purposes other than those specified under Section 25...				620	15	11
				41	3	10
Balance remaining on the 1st May 1867...				662	3	9
				1,202	4	3
Grand total...				1,864	8	0

C.

ACTUAL RECEIPTS for the year ending 30th April 1867 in the Municipality of Tellicherry.

Particulars.	Amount.	
	RS.	A. P.
1. Rates on houses, buildings, and lands...	933	0 0
2. Tax on arts, trades and professions...		
3. Tolls...		
4. Tax on carriages and animals...		
5. Registrations of carts and vehicles without springs...	294	8 0
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades...	1	0 0
7. Fines and other miscellaneous receipts...		
Government contribution paid to the Municipality...		
	1,239	8 0
	625	0 0
Grand Total...	1,864	8 0
Note.—Government contribution on Rupees 662-3-9 at 25 per cent. Actually received...	165	8 11
	625	0 0
Balance to be re-paid to Government...	459	7 1

CALCUT, 26th December 1867.

(Signed) G. A. BALLARD,
Magistrate and President
Malabar Municipalities.

*Proceedings of the Madras Government, Public Department,
11th February 1868.*

A.

DETAIL OF ESTIMATES for new works and improvements proposed to be carried out by the Municipal Commissioners for the town of Tellicherry during the year 1867-68, for purposes specified in Section 25, Act X of 1865 (Madras).

Description.		Amount of estimate.		Proposed expenditure for 1867-68.	
		RS.	A. P.	RS.	A. P.
I. Works.	Buildings				
	Roads				
	Drains				
II. Repairs.	Buildings				
	Roads	1,000	0 0	1,000	0 0
	Drains	2,000	0 0	2,000	0 0
Nature of Charges.					
III. Conservancy.	Hire of one bandy with bullocks and driver	270	0 0	270	0 0
	Pay of 10 sweepers	720	0 0	720	0 0
	Eight toties for cleaning latrines, &c.	576	0 0	576	0 0
IV. Police.	Charges	4,263	13 0	6,423	12 11
Particulars.		Salary.		Total.	
		Per month.	Per annum.	RS.	A. P.
V. Establishment	Supervision and management	156	0 0	1,872	0 0
	Miscellaneous charges		350	0 0	
				2,222	0 0

* Inclusive of amount payable for 1866-67.

Proceedings of the Madras Government, Public Department
11th February 1868.

B.

ABSTRACT OF CHARGES under all heads to be incurred by the Municipal Commissioners for the town of Tellicherry during the year ending 30th April 1868.

	Estimated expenditure.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. New Works						
2. Repairs.....	3,000	0	0			
3. Conservancy.....	1,566	0	0			
4. Police.....	6,423	12	11			
5. Establishment.....	2,222	0	0			
				13,211	12	11
For purposes other than those specified in Section 25.....				1,000	0	0
Reserve.....				735	4	9
Repayment of excess Government contribution for 1866-67.....				459	7	1
Grand total.....				15,406	8	9

C.

ESTIMATED RECEIPTS for the year ending 30th April 1868 in the Municipality of Tellicherry.

Particulars.	Current.			Arrears.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Rate on houses, buildings, and lands.....	4,043	6	0	1,088	11	0	5,132	1	0
2. Tax on arts, trades, and professions.....	3,348	0	0	1,674	0	0	5,022	0	0
3. Tolls.....									
4. Tax on carriages and animals	534	0	5				534	0	5
5. Registration of carts and vehicles without springs...	24	0	0				24	0	0
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades.....									
7. Fines and other miscellaneous receipts.....	100	0	0				100	0	0
Total.....	8,049	6	5	2,762	11	0	10,812	1	5
Add balance on hand from last year.....							1,202	4	3
							12,014	5	8
Deduct amount to be repaid by the Municipality as per Statement C.....							459	7	1
							11,554	14	7
Govt. contribution at 25 per cent. on the total amount, viz., Rupees 15,406-8-9, to be raised and expended.							3,851	10	2
Grand total.....							15,406	8	9

(Signed) G. A. BALLARD,
Magistrate and President of
Malabar Municipalities.

CALCUT, 26th December 1867.

Proceedings of the Madras Government, Public Department
11th February 1868.

A.

ACTUAL EXPENDITURE for the year ending 30th April 1867 in the Municipality of Palghaut.

Description.		Amount of Estimate.			Expenditure.		
		RS.	A.	P.	RS.	A.	P.
I. Works.	Buildings.....	1,700	0	0	350	0	0
	Roads.....						
	Drains.....						
II. Repairs.	Buildings.....	505	0	0			
	Roads.....						
	Drains.....						
Nature of Charges.							
III. Conservancy	Hire of six bandies with bullocks and drivers.....	1,255	8	0	683	0	0
	Pay of six sweepers.....	216	0	0	155	2	2
	Cleaning of drains, &c.....						
IV. Police.	Charges.....	2,489	7	3			
		Salary.			Total.		
		Per mensem.		Amount paid.			
		RS.	A.	P.	RS.	A.	P.
V. Establishment	Supervision and management.....	101	8	0	805	6	11
	Miscellaneous charges.....				227	0	6
					1,032	7	5

B.

ABSTRACT OF CHARGES under all heads incurred by the Municipal Commissioners for the Town of Palghaut during the year ending 30th April 1867.

	Actual expenditure.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. New works and improvements.....	350	0	0			
2. Repairs.....				838	2	2
3. Conservancy.....						
4. Police.....				1,032	7	5
5. Establishment.....	22	3	9			
6. For purposes other than those specified in Section 25.....				2,242	13	4
Balance remaining on the 1st May 1867.....				530	10	8
Grand Total.....				2,773	8	0

*Proceedings of the Madras Government, Public Department,
11th February 1868.*

C.

ACTUAL RECEIPTS for the year ending 30th April 1867 in the Municipality of Palghaut.

Particulars.	Amount.		
	RS.	A.	P.
1. Rate on houses, buildings, and lands .....	.....	.....	.....
2. Tax on arts, trades and professions .....	.....	.....	.....
3. Tolls.....	2,770	0	0
4. Tax on carriages and animals.....	.....	.....	.....
5. Registration of carts and vehicles without springs.....	.....	.....	.....
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades.....	.....	.....	.....
7. Fines and other miscellaneous receipts.....	3	8	0
Total.....	2,773	8	0
NOTE.—Government contribution on total expenditure, viz., Rupees 2,242-13-4, at 25 per cent	560	11	4

CALICUT, 26th December 1867.

(Signed) G. A. BALLARD,
Magistrate and President of
Malabar Municipalities.

A.

DETAIL OF ESTIMATES for new works and improvements proposed to be carried out by the Municipal Commissioners for the town of Palghaut during the year 1867-68 for purposes specified in Section 25, Act X of 1865, (Madras).

Description.				Amount of estimate.	Proposed expenditure for 1867-68.		
				RS.	RS.	A.	P.
I. Works.	Buildings...	...	...	500	500	0	0
	Roads...	...	...	500	500	0	0
	Drains...	...	...	500	500	0	0
II. Repairs.	Buildings...	...	...	350	350	0	0
	Roads...	...	...	3,313	3,313	0	0
	Drains...	...	...	1,000	1,000	0	0
III. Conservancy.	<i>Nature of charges.</i>						
	Hire of six bandies with bullocks and drivers, at 20 Rupees each per month...	...	...	1,440	1,560	0	0
	Pay of six sweepers, at Rupees 5 each per mensem.	...	...	360	390	0	0
	Cleaning of drains...	...	...	400	400	0	0
IV. Police.	Charges...	...	...	3,501	4	6	5,990 11 9
V. Establishment.				Salary		Total.	
				Per month.		Per annum.	
				RS.	A. P.	RS.	A. P.
	Particulars.			RS.	A. P.	RS.	A. P.
V. Establishment.	Supervision and management...	...	...	131	0	0	1,572 0 0
	Miscellaneous charges...	...	...	...	...	...	707 3 11
						2,279 3 11	

* Inclusive of amount payable for 1866-67.

*Proceedings of the Madras Government, Public Department,
11th February 1868.*

B.

ABSTRACT OF CHARGES under all heads to be incurred by the Municipal Commissioners for the town of Palghaut during the year ending 30th April 1868.

	Estimated expenditure.			
	Amount.		Total.	
	RS.	A. P.	RS.	A. P.
1. New works and improvements.	1,500	0 0		
2. Repairs... ..	4,663	0 0		
3. Conservancy	2,350	0 0		
4. Police... ..	5,990	11 9		
5. Establishment and contingencies	2,279	3 11		
			16,782	15 8
For purposes other than those specified in Section 25... ..			145	13 0
Reserve... ..				
Grand Total.....			16,928	12 8

C.

ESTIMATED RECEIPTS for the year ending 30th April 1868 in the Municipality of Palghaut.

Particulars.	Current.		Arrears.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Rate on houses, buildings, and lands	2,574	10 11	1,930	11 11	4,505	6 10
2. Tax on arts, trades, and professions.....	1,312	0 0	984	0 0	2,296	0 0
3. Tolls.....	4,155	0 0	346	4 0	4,501	4 0
4. Tax on carriages and animals.....	...	...	...	...	...	...
5. Registration of carts and vehicles without springs...	...	...	...	...	...	...
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades.....	...	...	...	...	...	...
7. Fines and other miscellaneous receipts... ..	298	5 1	144	6 5	442	11 6
Total.....	8,340	0 0	3,405	6 4	11,745	6 4
Balance on hand from last year.....	...	...	...	...	530	10 8
Government contribution at 25 per cent. on Rupees 2242-13-4, expenditure in 1866-67 as per Statement C.	...	...	...	...	560	11 4
Government contribution at 25 per cent. on the total amount, (viz., 16,368-1-4) to be raised and expended in 1867-68.....	...	...	...	...	4,092	0 4
Grand Total.....					16,928	12 8

(Signed) G. A. BALLARD,
Magistrate and President of
Malabar Municipalities.

CALICUT, 26th December 1867.

*Proceedings of the Madras Government, Public Department,
11th February 1868.*

A.

ACTUAL EXPENDITURE for the year ending 30th April 1867 in the Municipality of Cochin.

Description.		Amount of estimate.			Expenditure.		
I. Works.	Buildings...	RS.	A.	P.	RS.	A.	P.
	Roads...						
	Drains..						
II. Repairs.	Buildings...						
	Roads...						
	Drains...						
III. Conservancy.	Nature of charges.						
	Hire of six bandies with bullocks and drivers.....	540	0	0			
IV. Police.	Charges...	1,956	0	0			
V. Establishment.	Salary.			Total.			
	Particulars.	Per mensem.	Amount paid.				
V. Establishment.	Supervision and management...	RS.	A.	P.	RS.	A.	P.
	Miscellaneous charges...	66	0	0	268	12	0
					377	1	2
					645	13	2

B.

ABSTRACT OF CHARGES under all heads incurred by the Municipal Commissioners for the Town of Cochin during the year ending 30th April 1867.

	Actual Expenditure.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. New works and improvements...						
2. Repairs...	15	0	0			
3. Conservancy...						
4. Police...						
5. Establishment...	645	13	2			
6. For purposes other than those specified in Section 25...	46	7	0			
Balance remaining on the 1st May 1867...				707	4	2
				1,485	7	6
Grand total...				2,192	11	8

*Proceedings of the Madras Government, Public Department,
11th February 1868.*

C.

ACTUAL RECEIPTS for the year ending 30th April 1867 in the Municipality of Cochin.

Particulars.		Amount.		
		RS.	A.	P.
1. Rates on houses, buildings, and lands...		1,243	11	8
2. Tax on arts, trades, and professions...		797	8	0
3. Tolls...		89	8	0
4. Tax on carriages and animals...		22	0	0
5. Registration of carts and vehicles without springs		40	0	0
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades				
7. Fines and other miscellaneous receipts...				
Total...		2,192	11	8
NOTE.—Government contribution on Rupees 707-4-2, at 25 per cent...		176	13	0

(Signed) G. A. BALLARD,
Magistrate and President
of Malabar Municipalities.

CALCUT, 26th December 1867.

A.

DETAIL OF ESTIMATES for new works and improvements proposed to be carried out by the Municipal Commissioners for the town of Cochin during the year 1867-68 for purposes specified in Section 25, Act X of 1865 (Madras).

Description.		Amount of estimate.			Proposed expenditure for 1867-68.		
		RS.	A.	P.	RS.	A.	P.
I. Works.	Buildings...	900	0	0	700	0	0
	Roads...						
II. Repairs.	Buildings...	2,500	0	0	600	0	0
	Roads...	2,850	0	0	1,000	0	0
III. Conservancy.	Nature of charges.						
	Hire of six bandies with bullocks and drivers.	810	0	0	810	0	0
IV. Police.	Charges...	3,944	13	0	5,900	13	0
V. Establishment.	Salary.			Total.			
	Particulars.	Per mensem.	Per annum.				
V. Establishment.	Supervision and management...	119	0	0	1,428	0	0
	Miscellaneous charges...				580	0	0
					2,008	0	0

* This includes the charges for the Police remaining unpaid for 1866-67.

Proceedings of the Madras Government, Public Department,
11th February 1868.

B.

ABSTRACT OF CHARGES under all heads to be incurred by the Municipal Commissioners for the town of Cochin during the year ending 30th April 1868.

	Estimated Expenditure.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. New works and improvements...	700	0	0			
2. Repairs...	1,600	0	0			
3. Conservancy	2,060	0	0			
4. Police...	5,900	13	0			
5. Establishment.....	2,008	0	0			
6. For purposes other than those specified in Section 25. Reserve.....				12,268	13	0
				530	0	0
				2,593	15	4
Total.....				15,392	12	4

C.

ESTIMATED RECEIPTS for the year ending 30th April 1868 in the Municipality of Cochin.

Particulars.	Current.			Arrears.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Rate on houses, buildings, and lands...	4,544	12	4	1,026	10	6	5,571	6	10
2. Tax on arts, trades, and professions.	3,179	0	0	752	0	0	3,931	0	0
3. Tolls.....									
4. Tax on carriages and animals	201	0	0				201	0	0
5. Registration of carts and vehicles without springs	22	0	0				22	0	0
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades	70	0	0				70	0	0
7. Fines and other miscellaneous receipts.	131	1	2				131	1	2
Total...	8,147	13	6	1,778	10	6	9,926	8	0
Balance on hand from last year...							1,485	7	6
Government contribution at 25 per cent. on Rupees 707-4-2, expenditure in 1866-67 as per Statement C...							176	13	0
Government contribution at 25 per cent. on the total amount (viz., Rupees 15,215-15-4) to be raised and expended...							3,803	15	10
Grand Total...							15,392	12	4

CALCUT, 26th December 1867.

(Signed) G. A. BALLARD,
Magistrate and President of
Malabar Municipalities.

11th February 1868.

ESTIMATE of the probable expenditure to be incurred in respect of Police in the Municipality of Tellicherry for the year 1867-68.

Tellicherry for the year 1887.

Number.	Rank.	Rate of pay and allowance per man. sem.	Annual.												Total cost per annum.		
			Pay.			Contingencies.			Clothing.			Accoutrements.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
1	Inspector, 6th Class.....	47 0 0	564	0	0				28	8	0	0	11	0	564	0	0
2	Head Constables	22 0 0	528	0	0				25	8	0	1	0	0	326	8	0
2	Deputy do.	12 8 0	300	0	0				113	1	0	4	8	0	981	9	0
9	1st Class Constables.....	8 0 0	864	0	0				213	9	0	8	8	0	1650	1	0
17	2nd Class Constables.....	7 0 0	1428	0	0												
	Stationery, forms, books, carriage of stores, lighting and sweeping, &c.....					184	8	0							184	8	0
			3684	0	0	184	8	0	380	10	0	14	11	0	4263	13	0

1. N. F. HOLE Lieutenant

(Signed) F. HOLE, Lieutenant,
Ag. Supdt. of Police,
North Malabar.

TELLICHERRY, 2nd May 1867.

(Signed) H. SEWELL,
Vice-President.

(Signed) G. A. BALLARD,
President.

STATEMENT showing the cost of Police in the municipal town of Tellicherry for the half-year ending 30th April 1867.

ending 3000000

Months.	Pay and allowance.						Contingent charges.	Clothing.	Accoutrements.	Grand total.		
	Inspector.			Constabulary.							Total.	
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1866.												
November...	47	0	0	247	8	0	294	8	0			
December...	47	0	0	269	9	10	316	9	10			
1867.												
January.....	47	0	0	273	0	0	320	0	0			
February....	47	0	0	264	10	7	311	10	7	93	0	0
March.....	47	0	0	253	8	0	300	8	0	202	14	0
April.....	47	0	0	266	0	0	313	0	0	713	6	
	282	0	0	1,574	4	5	1,856	4	5	2,159	15	11

1867. N. F. HOLE, Lieutenant

OFFICE OF SUPDT. OF POLICE,
NORTH MALABAR DISTRICT,
TELLICHERRY, 24th July 1867.

(Signed) F. HOLE, Lieutenant,
Ag. Supdt. of Police,
North Malabar.

(Signed) H. SEWELL,
Vice-President.

(Signed) G. A. BALLARD,
President.

ESTIMATE showing the probable expenditure to be incurred in the next official year in respect of the Police Force maintained in the town of Cochin, 1867-68.

	Number.	Monthly salary per man.			Total amount of pay of all grades.			Annual cost of clothing and accoutrements.			Grand total of cost of Force and clothing per annum.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Cochin.</i>													
Inspector... ..	1	85	0	0	1,020	0	0	.....	.....	.....	1,020	0	0
Head Constables... ..	2	22	0	0	528	0	0	29	3	0	557	3	0
Deputy do.	2	12	8	0	300	0	0	26	8	0	326	8	0
1st Class Constables... ..	6	8	0	0	576	0	0	78	6	0	654	6	0
2nd do. do.	12	7	0	0	1,008	0	0	156	12	0	1,164	12	0
<i>Contingency.</i>													
Add 5 per cent. on the total amount of pay and allowance to cover the cost of stationery, oil, &c... ..	.....	.....	.....	.....	172	0	0	.....	.....	.....	172	0	0
Probable cost of furniture and petty repairs to stations... ..	.....	.....	.....	.....	50	0	0	.....	.....	.....	50	0	0
Total...	.....	.....	.....	.....	3,654	0	0	290	13	0	3,944	13	0

(Signed) A. M. DAVIES, Captain,
Supdt. of Police,
South Malabar.

CALICUT, 25th April 1867.

(Signed) G. A. BALLARD,
President.

No. 58. ORDER THEREON, 11th February 1868, No. 160.

The estimates of receipts and expenditure for the current year, 1867-68, for the several Municipalities of Malabar form the accompaniments of the above letters from the Magistrate of that District. Their submission at the end of the Calendar year, when eight months of the year for which they are estimates have already passed, materially detracts from their value; and the Government trust that, as the working of the different Municipalities becomes more familiar, these papers will be punctually submitted in a complete form.

2. The estimates for Calicut provide for a total expenditure of Rupees 48,655-0-1, in which amount is included the repayment of a quarter instalment of the Government loan, Rupees 750, and of the excess of Government contribution drawn for the past year. The estimated expenditure is made up of Rupees 6,500 for new works; Rupees 18,400 for repairs; Rupees 3200 for conservancy; and Rupees 11,439-15-6 for Police. For establishment, Rupees 4500 is provided; and a reserve fund for unforeseen liabilities of Rupees 3616-9-1 makes up the whole. In this amount, the large sum allotted to the Police and repairs are accounted for by the inclusion of the charges for the former for the half-year ending April 30th 1867, which have not yet been paid, and in the case of the latter by "most of the roads requiring reforming;" while the small charge for conservancy is explained by the

fact that the carts and sweepers only began to be employed in the middle of the year, and that they are now not up to their full strength. This explanation is not satisfactory, since the introduction of conservancy measures is a matter which need be accompanied with no delay in most cases.

3. The estimated expenditure is provided for almost entirely by the house, &c., rates, and the tax on arts and trades, which are expected to produce respectively, the former Rupees 12,468-2-0 for the current year and Rupees 5943-12-0 for the past year, and the latter Rupees 9313 for this year and Rupees 4635 for last. The tax on carriages, &c., and the registration of carts produce Rupees 981-8-0 and Rupees 389-12-0 respectively, and an arrear of Rupees 309-9-0 for road cess for the past year completes the total raised by the Commissioners in the year; while there is a balance of Rupees 2700-5-1 from last year, and the Government contribution is estimated at Rupees 11,914, being based on the amount expected to be actually expended, after excluding the payment of Government loan and the excess of Government contribution of last year.

4. This principle the Government admit to be the only practical one, and while it may happen, as suggested by Mr. Ballard, that the verbal provisions of the Act, "raised and expended in the year," may be in cases departed from by payment on sums not actually raised in the year but in previous years, the Government are not inclined to insist on this point as against the Municipalities.

5. With reference to an erroneous calculation in the estimated Police charges, which the Inspector General was asked to explain, and which he fails to see to be erroneous, it is evident that, by a clerical error in copying the Police estimate into Statement A, the pay of Head Constables was entered at Rupees 22½ instead of Rupees 22, that of Deputy Constables at Rupees 12 instead of Rupees 12½.

6. The actual amount raised in the year ending 30th April 1867 was Rupees 5706-7-0, Government contributing also Rupees 1000 and lending Rupees 3000. The actual expenditure was Rupees 3006-1-11, made up of Rupees 400-9-3 for the canal repairs, and Rupees 975 for those of roads; while supervision and management cost Rupees 1382-6-9, and miscellaneous charges Rupees 248-1-11. The apparently exorbitant amount of the latter two charges is in consequence of the operations of the Municipality having been so recently commenced.

7. In the Municipality of Tellicherry it is proposed to expend Rupees 15,406-8-9. For repairs to roads and drains are estimated Rupees 1000 and Rupees 2000 respectively; for conservancy purposes, Rupees 1566; for Police (including Rupees 2159-15-11 for the charge of 1866-67 not yet disbursed), Rupees 6423-12-11; for establishment, Rupees 2222; for purposes other than those specified in Section 25, Rupees 1000. Rupees 735-4-9 is proposed to be kept as reserve, and there is due to Government, as excess of its contribution last year, Rupees 469-12-1 (not Rupees 459-7-1—the error is alluded to below). To meet this, the house rate is entered at Rupees 5132-1-0 (Rupees 1088-11-0 being arrears of 1866-67); arts' tax at Rupees 5022 (Rupees 1674 being arrears); carriage tax, Rupees 534-0-5; cart registration, Rupees 24; and fines, &c., Rupees 100—in all Rupees 10,812-1-5. The last year's balance raises this amount to Rupees 12,014-5-8. There ensues an error in the Account; the Municipality, having entered the excess Government contribution of 1866-67 as an item of expenditure, deducts it, in its receipts account, from receipts

(of course erroneously), and, following on the same error, the Government contribution is wrongly calculated. It is to be, taking the expenditure as basis, one-fourth of Rupees 15,406-8-9, after deducting Rupees 460-12-1 excess contribution and Rupees 1000 expended for purposes other than those of Section 25, or one-fourth of Rupees 13,936-12-8, or Rupees 3484-3-2, instead of Rupees 3851-10-2. The result of correcting these errors will be to raise the estimated receipts to Rupees 15,498-8-10.

The expenditure in the year ending April 1867 was Rupees 662-3-9 entirely on establishment and the like, while Rupees 1239-8-0 were raised by house rate (Rupees 933), carriage tax (Rupees 294-8-0), and cart registration (Rupees 12). The Government contribution is erroneously calculated: Rupees 41-3-10, spent for purposes other than those in Section 25, must be excluded from the total expenditure on which the proportion is charged; hence, the Government share is Rupees 155-3-11, and the excess drawn Rupees 469-12-1.

8. In Palghat the estimated expenditure is divided between new works, &c., (Rupees 1500), repairs (Rupees 4663), conservancy (Rupees 2350), Police (Rupees 5990-11-9), and establishment, &c., (Rupees 2279-3-11); while, for other purposes Rupees 145-13-0 being added, the sum total amounts to Rupees 16,928-12-8. The estimated receipts are made up of the following items, all of which include arrears for the year 1866-67:—Rate on houses, &c., Rupees 4505-6-10; arts' tax, Rupees 2296; tolls, Rupees 4501-4-0; fines, &c., Rupees 442-11-6—in all Rupees 11,745-6-4. To this are to be added Rupees 530-10-8 balance from last year, and Rupees 555-2-4 due as Government contribution last year, calculated on actual expenditure on objects contemplated in Section 25. The entry in the estimate is erroneous; the expenditure for purposes other than those specified in Section 25 not being excluded from the total before the one-fourth was taken. The Government contribution, if calculated on the principle laid down in paragraph 3 of this Order, will be one-fourth of Rupees 16,712-15-8, the total expenditure after deducting that for purposes other than those mentioned in Section 25, or Rupees 4195-11-11, and not Rupees 4092-0-4, the mode of the calculation of which is not clear.

The actual expenditure of 1866-67 was Rupees 350 on new works, Rupees 838-2-2 on conservancy, Rupees 1032-7-5 on establishment, and on other purposes Rupees 22-3-9—in all Rupees 2242-13-4; and there were raised by tolls Rupees, 2770, and by fines, &c., Rupees 3-8-0.

9. In Cochin there is estimated to be raised by house rates Rupees 5571-6-10 (Rupees 1026-10-6 being arrears); by arts' tax, Rupees 3931 (Rupees 752 being arrears); by carriage tax, Rupees 201; by cart registration, Rupees 22; by fees for licenses, Rupees 70; by fines, &c., Rupees 131-1-2—in all Rupees 9926-8-0. The balance on hand from last year is Rupees 1485-7-6. The Government contribution for 1866-67 is wrongly calculated as in Palghat, and should be Rupees 165-3-3; and that for the current year is also wrong, and should be on Rupees 14,862-12-4, or Rupees 3715-11-1. The total sum thus produced of Rupees 15,292-13-10 will leave a deficit when compared with the estimated expenditure which is in all Rupees 15,392-12-4. It consists of new works, Rupees 700; repairs, Rupees 1600, conservancy, Rupees 2060; Police Rupees 5900-13-0; establishment, Rupees 2008; for purposes not specified in Section 25, Rupees 530; and the inordinately large reserve of Rupees 2593-15-4, or close upon

20 per cent. of the estimated charges. In effect, the provision of so large a reserve is to withdraw certain charges from a strict estimate. The President should check this irregularity.

In Cochin was spent last year for repairs a sum of Rupees 15; on establishment, Rupees 645-13-2; for purposes other than those of Section 25, Rupees 46-7-0; and Rupees 1485-7-6 remained in hand. There was raised by house rates Rupees 1243-11-8; by arts tax, Rupees 797-8-0; by carriage tax, Rupees 89-8-0; by cart registration, Rupees 22; by license fees, Rupees 40—in all Rupees 2192-11-8. The very small expenditure, Rupees 61-7-0, for general purposes, while Rupees 645-13-2 was spent upon establishment, requires explanation.

10. In concluding these remarks, the Government observe that the Government contribution mentioned in the Statements are all estimated only, and are subject to adjustment at the close of the year.

11. In each of the three smaller Municipalities are entered sums to be expended on purposes other than those specified in Section 25; and in one of them this sum is Rupees 1000—one-fifteenth of the whole estimated expenditure. Of the objects on which the money is to be expended no description is given, although by Section 29 such sums are only to be expended with the sanction of Government. The President of the Municipal Commission will in future give some general indication of the manner in which it is proposed to apply amounts thus reserved.

(True Extract).

Chief Secretary.

To the President of the Municipal Commissions in Malabar.

„ Inspector General of Police.
„ Accountant General.

Ed. J. H. Burns.

*papers will be submitted,
in a complete*

10

Public Department

Pross.

25

Memorandum

The Under Secretary to Government Public
 Works Department, is directed to request that the
 Magistrate of Malabar will be so good as
 to expedite the re-submission of the notes
 relating to the Municipalities of
 Calicut, Cochin, and Palghat, which were
 returned for revision with the orders of
 Government of the 8th and 9th August last
 Nos 947 and 967.

Fort Saint George } Signed J. Brant
 5th November 1867 } Under Secretary

To
 The Magistrate of Malabar

Copy.

18336.

10-160-11-28-1867

Memorandum dated
November 1867.

Per 3 Sept. 1867 No. 9 & 10.
" 7 Augt. " " 56C58.
" 8 Oct. " " 73C75.
" 5 August " " 163-18.
28 10/66 180/1

1867 27
Public Department

From
The Magistrate and President
for Municipalities in Malabar
The Chief Secretary
to Govt. Fort St. George

Dated 26th
Received } December 1867
No 164

Enclosures 9.
No 6
No 2127.

For forwarding accounts
of the Municipalities
of Tellicherry, Palghat
& Cochin for 1866-67 &
estimates for 1867-68

M. Walker

29th Jan'y
1868

Copy

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter &c;

From the Inspector General of Police - Received 19th August 1887 to
" Magistrate and Resident of the
Palani Municipality } - " 21st and 26th December 1887 Nos 1634 &c

Order thereon 21 February 1888 No 778.

The estimates of receipts
and expenditure for the current
year 1887-88 for the several
Municipalities of Malabar,
from the accompaniments of
the above letters from the
Magistrate of ^{not district} Malabar their
submission at the end of the
Calendar year, when 8 months
of the year for which they
are estimates have already
passed ^{materially} detracts from their
value and the Government
trust that as the working
of the different Municipalities
becomes more familiar these
papers will be submitted
in a complete

by A
in form of
drafts.
W.N.

complete ^{form} ~~in preparation~~.

2 The estimates for Calicut provide for a total expenditure of Rs. 48,655-0-1 in which amount is included the repayment of a 1/4 instalment of the government loan, Rs. 750, and the excess of government contribution drawn for the past year. The estimated expenditure is made up of Rs. 6,500 for new works, Rs. 18,400 for repairs, Rs. 3,200 for Conservancy, Rs. 11,439-15-6 for Police. For establishment Rs. 4,500 is provided, and a reserve fund for unforeseen liabilities of Rs. 3,616-9-1 makes up the whole. In this amount, the large sum allotted to the Police and Repairs are accounted for by the inclusion of the charges for the farmers for the half-year ending April 30th 1867 which have not yet been paid, and in the case of the latter by "most

The estimated
by N.

31 22
if the road requiring repairs while the small charge for Conservancy is explained by the fact that the carts and bullocks only began to be employed in the middle of the year, and that they are now not up to their full strength. This explanation is not satisfactory, since the introduction of Conservancy measures is a matter which needs be accompanied with no delay in most cases.

3 This expenditure is provided for almost entirely by the House &c Rates and the Tax on Arts and Trades, which are expected to produce respectively the former Rs. 12,448-2-0 for the current year and Rs. 6,725-0-0 for the past year, and the latter Rs. 2000 for this year and Rs. 4,686 for last. The Tax on Carriages &c and the registration of Carts produce Rs. 941-8-0 and Rs. 389-12-0 respectively and an arrears of Rs. 309-9-0 for Road &c &c

the past year completes the total raised by the Com-missioners in the year, while there is a balance of Rs. 2700-5-1 from last year, and the Government contribution is estimated at Rs. 11914, being based on the amount expected to be actually expended, after excluding the payment of Government loan and the excess of Government contribution of last year.

4 The principle the Government admit to be the only practical one, and while it may happen as suggested by Mr. Ballard that the verbal provisions of the Act "raised and expended in the year" may be in cases departed from, by payment on sums not actually raised in the year but in previous years, the Government are not inclined to insist on the point as against the

the Municipalities. 23
33
5 With reference to an erroneous calculation in the estimated Police charges, which the Inspector General was asked to explain and which he fails to see to be erroneous it is evident that by a clerical error in copying the Police estimate into Statement A the pay of Head Constables was entered at Rs. 22 1/2 instead of Rs. 22 that of Deputy Constables at Rs. 12 instead of Rs. 12 1/2.

6 The actual amount raised in the year ending 30th April 1867 was Rs. 6706-7-1, Government contribution also Rs. 1000 and finding Rs. 3000. The actual expenditure was Rs. 3006-1-11 made up of Rs. 400-9-3 for the canal repairs, Rs. 975 for those of Roads, while Supervision and management cost Rs. 1382-6-9 and Miscellaneous charges

Charges Rs 248-1-11. The ap-
parently exorbitant amount
of the latter two charges is
in consequence of the ~~excessive~~
~~of some repairs to the~~
infant condition of the
Municipality ^{sum of Rs} ~~being~~ recently commenced.

7 In the Municipality
of Allicherry it is proposed
to expend Rs 15,406-8-9 for
repairs to Roads and Drains
are estimated Rs 1000 and Rs
2000 respectively for Conservancy
purposes Rs 1500 for other
(including Rs 2169-15-11 for
the charge of 1866/67 not
yet disbursed) Rs 6,423-12-11.
for establishment Rs 2,222.

for purposes other than those
specified in Section 25 Rs 1000.

Rs 735-4-9 is proposed to
be kept as reserve, and
there is due to Government
an excess of its contribution
last year, Rs 469-12-1 (not
Rs 469-7-1. The error is alluded
to below.) To meet this
the Honourable Board is entitled

at

24 35
at Rs 5132-1-1 (Rs 1088-11-35
being arrears of 1866/67) Arrears
Tax at Rs 6022, Rs 1674 being
arrears) Carriage Tax Rs
534-1-5, Cart registration
Rs 24 and Fines Rs 100
in all Rs 10812-1-5. The
last year's balance raises
this amount to Rs 12,014-5-8
There exists an error in the
Account, the Municipality
having entered the excess
government contribution of
1866/67 as an item of expendi-
ture. Deduct it, in its
Receipts-Account, from Charges
of course erroneously and
following in the same manner
the government contribution
is wrongly calculated. It is
to be, taking the expenditure
as basis, one fourth of
Rs 15,406-8-9 after deducting
Rs 469-12-1 excess contribution
and Rs 1000 expended for
purposes other than those
of Section 25 or one fourth
of Rs 13,936-12-8 or Rs 3,484-2-2

instead of Rs. 3851-10-2. The
result of correcting these
errors will be to raise
the estimated receipts to
Rs. 15,498-8-10. The expenditure
in the year ending April
1857 was Rs. 662-3-9 entirely
on establishment and the
like, while Rs. 1289-8-
were raised by house rate
(Rs. 983) Carriage tax (Rs. 294-8-)
and Cart Registration (Rs. 12).
The Government contribution
is erroneously calculated Rs.
41,340- spent for purposes
other than those in section
25 must be excluded from
the total expenditure on
which the proportion is
charged. Hence the Government
share is Rs. 185-3-11 and the
surplus drawn Rs. 469-12-1.

³ In Calcutta the
estimated expenditure is divided
between New Works Rs. 1500
Repairs Rs. 400, Conservancy
Rs. 2350, Police Rs. 990-11-9
and establishment Rs. 2275-3-0

25
while for other purposes ³
Rs. 445-13-4 being added, the
sum total amounts to
Rs. 16,928-12-8. The estimated
Receipts are made up of
the following items all of
which include arrears for
the year 1856/57. Rate on
houses Rs. 4,000-6-10, Cart
tax Rs. 2296, Tolls Rs. 4501-4-
Hines Rs. 442-11-6 in all Rs.
11,745-6-4. To this are to be
added Rs. 530-10-8 balance
from last year ^{and} Rs. 101-3-4
due as Government contribution
last year, calculated on actual
expenditure on objects con-
templated in section 25. The
entry in the estimate is
erroneous, the expenditure
for purposes other than
those specified in section
25 not being excluded
from the total before
the one fourth was taken.
The Government contribution
if calculated on the
principle laid down in
paragraph

paragraph 3 of this order
will be one fourth of
Rs. 16782-15-8 the total
expenditure, after deducting
that for purposes other
than those mentioned in sec-
tion 25 or Rs. 4195-11-11
and not Rs. 4092-11-4, the
mode of the calculation
of which is not clear.
The actual expenditure of
1866/67 was Rs. 350 on San-
itary, Rs. 838-2-2 on Con-
servation, Rs. 1082-7-5 on
education, and on other
purposes Rs. 22-3-9, in all
Rs. 2232-13-4 and there-
fore raised by tolls Rs. 5770
by fines &c. Rs. 3-8-8.
In Cochin there is
estimated to be raised by
House Rates Rs. 3571-6-10
(Rs. 1026-10-6 being arrears)
by Air Tax Rs. 3981 (Rs. 752
being arrears) by Carriage tax
Rs. 201, by Cart Registration
Rs. 22, by fees for licences
Rs.

2638
Rs. 70, by fines &c. Rs. 131-1-2
In all Rs. 9926-8-11. The
balance in hand from last
year is Rs. 1486-7-6. The
present contribution for 1867
is wrongly calculated as
in Palghat and should
be Rs. 165-3-3: and that for
the current year is also
wrong and should be on
Rs. 14862-12-4 or Rs. 8715-11-1.
The total ^{thus produced} sum of Rs. 16392-12-4
will have a deficit when
compared with the ~~estimated~~
expenditure which is in all
Rs. 16392-12-4. It consists
of Sanitary Rs. 350, Conservation
Rs. 1082, Education Rs. 2232, Police
Rs. 5770-13-4, and other
Rs. 2008, for ~~purposes~~
not specified in section 25
Rs. 530, and the irregularly
large reserve of Rs. 2195-10-4
or less upon 20 per cent
of the estimated charges.
In effect the provision
of so large a reserve is

in attempt to withdraw
 is tantamount to an attempt
 on the part of the Com-
 missioners to get them charged
 from a certain estimate;
 without strictly estimate;
 returning them and is not
 at all approved by Government.

The President should check
 such irregularity.
 and see that more care is
 shown in preparing them.

In Lashin was spent
 last year for repairs ^{amount} Rs 16
 on establishment Repara-

645-13-2 for purposes other
 than those of section 25-
 Rs 46-7-1 and Rs 1486-7-6
 remained in hand. There

was raised by House Rate
 Rs 1243-11-8, by Water tax

Rs 797-8-0, by Carriage tax
 Rs 89-8-0 by Cart registra-

tion Rs 22. By license
 fees Rs 40. In all

Rs 2192-11-8. The new
 In concluding these
 remarks the Government

This sum is for
 explanation
 Rs 645-13-2
 other expenditure
 Rs 66-7 + Rs 15 = 81-7-0

Rs 1067-0, for general
 purpose while
 Rs 645-13-2 was
 required for
 establishment
 expenses

observe that the Government
 contribution mentioned in
 the statements are all
 estimated only and are sub-
 ject to adjustment at the
 close of the year.

" In each of the three
 smaller Municipalities
 are entered sums to be expen-
 ded on purposes other than
 those specified in section 25,
 and in one of them the
 sum is Rs 1000, one fifth
 of the whole estimated
 expenditure. Of the objects
 in which the money is
 to be expended no

description is given, although by section
 29 such sums are only
 to be expended with

The President of the Municipal
 Commission will in future give
 some general indication of the
 manner in which it is proposed
 to apply amounts thus reserved
 the sanction of Government.
 The Governor in Council
 directs that a short
 statement be submitted

by the President showing
the objects of such expendi-
ture in each Municipality
and that in future estimates
~~such items~~
such items be invariably
entered.

Ad

I think it is
is not necessary
so very particular
a book has been
left for misallanous
expenditures
for but the
unrelated charges
here at least
unusually large
N.

To the President of the Municipal Commission
in Montreal
Inspector General
12/15/12
Parag 11 to all President of Municipal
Commission

Pub. 1862. Department.

No. 160

PROCEEDINGS OF GOVERNMENT.

Dated 11 February 1862.

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