Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

Local & Munl. (1895) Department.

PRINTED.

G.O., No. 444 M

DATED 14th March 1895.

[Despatch Abstract.]

Municipal Budget.

Reviewing the Cannanore---for 1895-96.

Charges.	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget Estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications				
Buildings				
Drainage				
Water-supply	9	50	60	570
Repairs—				
Communications				250
Buildings	40 1139	1650	1450	1300
Drainage	118	1110	740	1080
Water-supply				
Establishment	"	60	60	60
Tools and Plant and other Stores	210	180	180	180
Contributions for Public Works	"	30	30	80
Total	1473	3080	2520	3440
GRANT II.				
Training Schools	58			60
Municipal Schools—				
(*a*) On the Salary System	3421	3250	3250	3420
(*b*) On the Salary Results System	3256	2980	3650	3320
Salary Grant	1091	500	700	500
Results Grants	296	260	270	260
Combined Grants	253	280	380	350
Inspection				
Miscellaneous				
Total	8375	7270	8250	7910
GRANT III.				
Hospital and Dispensaries	5301	3900	5740	4280
Contributions	283	270	270	270
Vaccination	619	670	670	670
Registration of Births and Deaths	235	200	190	200
Conservancy, Road cleaning and Road watering	7320	6220	6290	6190
Total	13758	11260	13160	11590
GRANT IV.				
Lighting	1597	1220	1220	1220
Markets and Slaughter-houses	"	60	180	60
Choultries				
Travellers' Bungalows				
Avenues				
Public Garden, Survey of Land, Fire and other charges.	426	570	790	640
Total	2023	1870	2190	1920
GRANT V.				
Supervision and Management	3064	2500	2480	2580
Repayment of Debt				
Interest on loan				
Advances Recoverable				
Refunds	291	"	670	"
Discount			10	
Pensions and Gratuities				
Investments				
Balance	1738	2420	2940	1570
Total	30722	29400	32220	29030

Revised Estimate for 1894-95.

2. The current receipts and charges are now estimated at Rs 30480 & Rs 29280 respectively, against Rs 26740 & Rs 25980 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts, buildings and lands, and that in the charges under grants II & III and advances recoverable. Nothing has been said regarding the collection of the arrears although in paragraph 3 (2) of f.o. dated 15th October 1894 No 1454 M the chairman was required to submit a report on the subject along with this budget. This is highly discreditable. The chairman should supply this omission at once and explain why he has disregarded the orders of Government in this matter. The expenditure on public works during the first eight months of the year was again very unsatisfactory. The provision of Rs 40 made for granting house rent allowance to the hospital assistant will, with reference to f.o. dated 7th February 1895 No 191 M, be struck out. The balance to be carried forward to the ensuing year's budget will then be Rs 2980.

Budget Estimate for 1895-96.

3. Receipts. The receipts are set down at Rs 26090 against the revised estimate of Rs

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

INDEXED.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT

G.O., DATED 14-3-95

No. 444 M

First copy sent to Press. 15/3/95

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[Despatch Abstract.]

Municipal budget

Receiving the Commissioners for 1895-96

Back R, No. of 18 .

Read again Order of Government, dated 18 , No.

Fifth Paper, No. of 18 .

Enclosures.

Current No.

Statement with ditto.

Order, &c., of Government—A.

Papers kept out of File for despatch in original (not paged).

Number of copies required: Order complete. 120 / Letter only. / Order complete with Letter.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly volume.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Kaimanire during the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.			Budget 1895-96. Totals of Major Heads.			Revised Estimate for 1894-95.			Budget Estimate for 1894-95.			Actuals, 1893-94 (audited figures.)		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Balance brought forward—															
a. Municipal Fund	2940	-	-				1740	-	-	1660	-	-	1482	3	11
b. Endowments															
c. Water-tax Fund															
2. Municipal rates and taxes—															
a. Tax on arts, &c. (section 53) ..	3000	-	-				4120	-	-	3000	-	-	3284	3	-
b. Tax on buildings (section 63) ..	8000	-	-				10100	-	-	8000	-	-	8165	12	2
c. Tax on lands (section 63) ..	2800	-	-				3500	-	-	2910	-	-	3355	15	2
d. Water-tax on buildings and lands (section 75)															
e. Tax on vehicles with springs and palanquins (section 77) ..	500	-	-				630	-	-	600	-	-	651	-	-
f. Tax on animals (section 77)	500	-	-				490	-	-	500	-	-	607	8	-
g. Tax on carts and other vehicles without springs (section 85) ..	500	-	-				500	-	-	500	-	-	630	-	-
h. Tolls (section 91)—	2500	-	-	17800	-	-	2800	-	-	2500	-	-	2832	-	-
Gross receipts															
Less Local Fund share ..															
i. Penalties on account of—															
i. Tax on arts	30	-	-				1	-	-	30	-	-	11	2	-
ii. Tax on buildings ..	30	-	-				10	-	-	30	-	-	16	14	-
iii. Tax on lands	10	-	-							10	-	-			
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..							10	-	-				-	2	-
vi. Tax on animals	10	-	-							20	-	-	-	12	-
vii. Tax on carts, &c. ..	10	-	-	90	-	-				20	-	-	-	10	-
viii. Evasion of tolls															
3. Realizations under Special Acts—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..										10	-	-			
Carried forward ..	17890	-	-	17890	-	-	22161	-	-	18230	-	-	19655	14	4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Camanore for ~~during~~ the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A P	RS. A. P.	RS. A P.
Brought forward ..	17890 - -	17890 - -	22161 - -	18230 - -	19655 14 4
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings ..					
iii. Avenue receipts	10 - -				
iv. Fees from Travellers' Bungalows	20 - -	30 - -	3 - -	10 - -	9 15 6
b. i. Sale-proceeds of lands and buildings			30 - -	20 - -	27 - -
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 - -	30 - -			
c. Conservancy receipts—				10 - -	
Sale-proceeds of night-soil, street refuse, &c.	40 - -	40 - -	80 - -	50 - -	51 - -
d. i. Fees from educational institutions	3800 - -		3570 - -	3800 - -	3812 9 10
ii. Other revenue from educational institutions ..		3800 - -			15 -
e. i. Sale-proceeds and composition fees of medicines ..	50 - -		40 - -	50 - -	24 8 6
ii. Other Hospital receipts ..		50 - -		50 - -	
f. i. Income from markets ..	450 - -	450 - -	830 - -	10 - -	
ii. ,, slaughter-houses.				450 - -	570 8 -
g. Other fees	20 - -		20 - -	50 - -	75 2 9
i. Distraint fees	200 - -		150 - -	200 - -	226 - -
ii. License fees	150 - -	370 - -	180	150 - -	203 - -
iii. Cartstand fees			3 - -	10 - -	7 8 -
iv. Other fees	150 - -	150 - -	170 - -	150 - -	193 15 -
h. Fines under Municipal and other Acts					
i. Interest on investments—					
i. General, including choultries	40 - -	40 - -	50 - -	60 - -	59 13 8
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..	22850 - -	22850 - -	27287 - -	23300 - -	24917 14 7

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Camanore during the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.
Brought forward ..	22850 - -	22850 - -	27287 - -	23300 - -	24917 14 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					14 8 3
Normal stipends ..					
Buildings					1087 5 6
Municipal Schools ..	1310 - -	1310 - -	1280 - -	1310 - -	66 -
Other purposes					
ii. Medical	330 - -	330 - -	340 - -	330 - -	530 - 7
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					325 8 -
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	1000 - -	1000 - -	1000	1200 - -	1625 11 2
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	600 - -	600 - -	550 - -	600 - -	594 15 9
ii. Other purposes					
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year			3 - -		
iii. Fee for numbering carts, &c.					54 12 -
iv. Other items					
v Refunds from expenditure of current year			10 - -		
Carried forward ..	26090 - -	26090 - -	30470 - -	26740 - -	29216 11 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cannanore during the official year 1895-96.—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	26090 - -	26090 - -	30470 - -	26740 - -	29216 11 10
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others			10 - -		23 2 -
Total Receipts ..	26090 - -	26090 - -	30480 - -	26740 - -	29239 13 10
Grand Total ..	29030 - -	29030 - -	32220 - -	28400 - -	30722 1 9

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. for every 80 square yards.
3. Water-tax on ~~buildings and lands~~ is levied at —— per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s. nos 193 & 18 dt 13.6.85 & 11.1.86.
8. The house-tax registers were last revised in the official year 92/93 and the land tax registers in the official year 92/93.
9. Total extent of land assessed is 681 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—
(a). On the gross rental value of buildings & lands.
(b) Houses not leased out are estimated on the rental paid for similar size buildings.
(c). Land is estimated on the value of the annual produce.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1895-96.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Cannanore Municipal Fund	15000	51.13.2	40-00	"	"	"	40-00	"	"	91.13.2	"	"	40-00	40-00	"	40-00	51.13.2	
Chief Fund.																		

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications					
b. Buildings	570 - -		60 - -	50 - -	8 - -
c. Drainage					
d. Water-supply	250 - -	820 - -			
2. Repairs—					
a. Communications	1300 - -	1300 - -	1450 - -	1650 - -	1139 3 5
b. Buildings	1000 - -	1000 - -	740 - -	1110 - -	115 11 11
c. Drainage—					
i. Repairs to works ..					
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.					
ii. Establishment	60 - -	60 - -	60 - -	60 - -	
iii. Contingencies					
3. Establishment	180 - -	180 - -	180 - -	180 - -	210 - -
4. Tools and Plant and other stores.	80 - -	80 - -	30 - -	30 - -	
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant I ..	3440 - -	3440 - -	2520 - -	3080 - -	1472 15 4
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	60 - -				58 1 -
c. Contingencies		60 - -			
2 Municipal Schools—					
i. On Salary System—					
a. Establishment	3260 - -		3090 - -	3090	3363 2 8
b. Contingencies	160 - -	3420 - -	160 - -	160 - -	57 7 7
Carried forward ..	3480 - -	3480 - -	3250 - -	3250 - -	3478 11 3

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1895-96—cont.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	3480 - -	3480 - -	3250 - -	3250 - -	3478 11 3
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1940		1750 - -	1760 - -	1999 - -
b. Results Grants	1040 - -		1620 - -	1020 - -	1043 6 4
c. Contingencies	340 - -	3320 - -	280 - -	200 - -	214 - 174
3. Salary Grants					
4. Results Grants	500 - -	500 - -	700 - -	500 - -	1091 6 9
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240		240 - -	240 - -	252 - -
ii. Contingencies	20 - -	260 - -	30 - -	20 - -	43 12 6
7. Miscellaneous					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment	180 - -		180 - -	180 - -	209 12 -
ii. Contingencies	50 - -	230 - -	150 - -	50 - -	
c. Other items	120 - -	120 - -	50 - -	50 - -	42 14 8
Total, Grant II ..	7910 - -	7910 - -	8250 - -	7270 - -	8374 15 6
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	1680 - -		1190 - -	1360 - -	1395 10 3
b. Medicines and Supplies	1000 - -		2610 - -	1000 - -	1615 - 4
c. Diet of Patients	900 - -		1260 - -	900 - -	1460 11 11
d. Sundries and Contingencies ..	680 - -	4260 - -	680 - -	640 - -	829 5 4
e. Contributions to Local Boards ..					
&c., &., &c. ..					
Carried forward ..	4260 - -	4260 - -	5740 - -	3900 - -	5300 11 10

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	4260 - -	4260 - -	5740 - -	3900 - -	5300 11 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	120 - -		120 - -	120 - -	84 - -
ii. Sanitary Inspection ..	120 - -		120 - -	120 - -	156 - -
iii. Medical Reserve staff ..	20 - -		20 - -	20 - -	32 - -
iv. Cutlers' Establishment ..	10 - -	270 - -	10 - -	10 - -	11 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	310 - -		310 - -	310 - -	365 11 6
b. Contingencies	360 - -		360 - -	360 - -	253 4 5
c. Contributions to Local Boards ..		670 - -			
4. Registration of Births and Deaths—					
a. Establishment	190 - -		180 - -	190 - -	216 8 -
b. Contingencies	10 - -	200 - -	10 - -	10 - -	16 10 8
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2960 - -		2940 - -	2960 - -	3370 6 5
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1610 - -	4570 - -	1600 - -	1610 - -	2092 6 -
b. Private scavenging—					
i. Establishment	670 - -		650 - -	670 - -	734 9 8
ii. Contingencies, such as cost of scavenging carts, &c. ..	650 - -	1320 - -	670 - -	650 - -	816 7 11
c. Cholera charges	100 - -	100 - -	200 - -	100 - -	52 4 -
d. Contingencies	200 - -	200 - -	230 - -	230 - -	254 6 10
&c., &c., &c. ..					
Total, Grant III ..	11590 - -	11590 - -	13160 - -	11260 - -	13758 7 3

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. Lighting—					
a. Establishment					
b. Contingencies	1220 - -	1220 - -	1220 - -	1220 - -	1596 12 8
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies	60 - -	60 - -	180 - -	60 - -	
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..	1280 - -	1280 - -	1400 - -	1280 - -	1596 12 8

Statement II.—Expenditure from the Municipal Fund of the Town of Canianore for the official year 1895-96—cont.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	1280 - -	1280 - -	1400	1280 - -	1596 12 8
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..					
iii. Printing	450 - -		600 - -	400 - -	393 0 10
iv. Compensation for lands ..					23 - -
v. Other items	190 - -		190 - -	190 - -	9 15 2
vii Feeding attached bull		640 - -			
Total, Grant IV ..	1920 - -	1920 - -	2190 - -	1870 - -	2022 12 8
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	970 - -		940 - -	970 - -	1021 3 3
ii. Inspection	360 - -	1330 - -	360 - -	360 - -	330 - -
b Collection of Municipal Taxes—					
i. Establishment	720 - -		740 - -	720 - -	768 1 9
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..		720 - -		10 - -	292 1 6
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	280 - -	280 - -	280 - -	280 - -	296 6 1
e. Contributions for Central office and Audit establishments ..	200 - -	200 - -	110 - -	110 - -	304 - -
f Collectors clerk's allowance	50	50	50	50	52 - -
Total, Grant V ..	2580 - -	2580 - -	2480 - -	2500 - -	3063 12 7
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b, ,, of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Canianore for the official year 1895-96—cont.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others			670 - -		291 4 8
Refunds of other than current collections ..			10 - -		
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..	27440 - -	27440 - -	29280 - -	26980 - -	28984 4 -
Balances—					
a. Municipal Fund	1590 - -	1590 - -	2940 - -	2420 - -	1737 13 9
b. Endowments					
c. Water-tax Fund					
Grand Total ..	29030 - -	29030 - -	32220 - -	28400 - -	30722 1 9

NOTE TO STATEMENT II.

Position of the Municipality of *on 31st March* 189 .

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
		Total ..	
Total ..		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1894-95.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Constructing one								
2	Latrine at Thyi.	570	"	"	"	"	"	"	
3									
	Total ..	570							

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1894-95.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Completing the work								
2	of one new Well.	250.							
3									
	Total ..	250							

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications	1300	-	-				
1								Total mileage of roads, streets, lanes, &c., in the town miles furlongs 25 - 4 - 12
2								
3								~~Metalled~~ or Gravelled } ~~Unmetalled.~~
								Total mileage under maintenance miles furlongs 22 - 4 - 12
								~~Metalled~~ or Gravelled } ~~Unmetalled.~~
Total ..		1300	-	-				

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Thatching sheep slaughter house	50	-	-				✓
2	do small pox shed	20	-	-				
3	do Night soil cart shed	20	-	-				✓
4	do High school Gymnastic	20	-	-				
5	Turning tiles and whitewashing Musaferkhana shed	10	-	-				
6	Carrying out general repairs to 11 Masonry Latrines	390	-	-				✓
7	Carrying repairs to Travellers' bungalow	50	-	-				
8	Turning tiles and whitewashing High School building	200	-	-				
9	Hospital Thatching dead house and Cartagious shed, tarring tubs and whitewashing and tarring wells	150	-	-				✓
10	Dry earth shed to the 11 Masonry latrines	20	-	-				✓
11	Repairing dust bins	40	-	-				✓
12	" Cholera shed	30						✓
Total ..		1000	-	-				

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply Repairing parapet							
1	walls of wells	60	-	-				
2								
3								
	Total ..	60	-	-				

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers	1	15	-	-	180	-	-
Maistries							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*ccnt.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships	1	5	-	-	60	-	-
Total ..	1	5	-	-	60	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
High School.							
Head Master marshal at Rs 70 & April to Febry 96	1	70 80	-	-	× 950	-	-
1st Assistant Master Mr Rs 45/. do .. Rs 50 .. at 1886.	1	45 50	-	-	× 595	-	-
2nd " "	1	44	-	-	✓ 528	-	-
3rd " " " " " "	1	25	-	-	✓ 300	-	-
4th " " " " " "	1	20	-	-	✓ 240	-	-
5th " " " " " "	1	15	-	-	✓ 180	-	-
Sanskrit Pandit	1	15	-	-	✓ 180	-	-
Gymnastic teacher	1	12	-	-	✓ 144	-	-
Peon.	1	7	-	-	✓ 84	-	-
Night watch.	1	3	-	-	✓ 36	-	-
Sweeper.	1	2	-	-	✓ 24	-	-
Total ..	11	273	-	-	3261	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Markers @ Rs 8	2	16	-	-	✓ 192	-	-
10° @ .6	12	72	-	-	✓ 864	-	-
10° @ .5	11	55	-	-	✓ 660	-	-
10° @ .4	1	4	-	-	✓ 48	-	-
Drawing Markers @ Rs 15	~~1~~	15	-	-	× 180	-	-
Total ..	27	162	-	-	1944	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
~~Inspecting schoolmaster~~ Superintendent	1	20	-	-	240	-	-
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. GYMNASTIC INSTRUCTORS	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates March 1st June 1895 @ Rs 25. July 1st February 1896 @ Rs 35	1	35	-	-	380	-	-
Medical Subordinate Under Lo @ Rs. 1780 dt. 21-11-94	1	20	-	-	203	3	7
Midwife	1	15	-	-	180	-	-
Clerk March 95 @ Rs 10 April to Feby 96 @ Rs 12	1	10 12	-	-	142	-	-
Compounder do - " 11 do do " 12	1	11 12	-	-	143	-	-
Servants . ward Cooly	1	7	-	-	84	-	-
" Sooty	1	7	-	-	84	-	-
" watermass	1	6	-	-	72	-	-
Nurse	1	8	-	-	96	-	-
Peon	1	6	-	-	72	-	-
Small-pox attendent	1	6	-	-	72	-	-
Male Sofy	1	7	-	-	84	-	-
Female Sofy	1	6	-	-	72	-	-
Total ..					1684	3	7
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators 1@ Rs 16 & 1@ Rs 10 ..	2	26	-	-	312	-	-
Peons							
Total ..	2	26	-	-	312	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrars	1	10	-	-	120	-	-
Peons	1	6	-	-	72	-	-
Total ..	2	16	-	-	192	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors Overseer ..	1	25	-	-	300	-	-
" Sub Overseer ..	1	15	-	-	180	-	-
" Sanitary Inspector	1	15	-	-	180	-	-
Maistries							
Scavengers 12@ Rs 7 & 2@ Rs 6 ..	14	96	-	-	1152	-	-
Sweepers	8	24	-	-	288	-	-
Coolies	10	60	-	-	720	-	-
Peons	2	12	-	-	144	-	-
Total ..	37	247	-	-	2964	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	8	-	-	96	-	-
Maistries							
Scavengers 1@ Rs 8, 6@Rs 6 & 1@ Rs 4 ..	8	48	-	-	576	-	-
Total ..	9	56	-	-	672	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	50	-	-	✓ 600	-	-
Clerks .. 1 @ Rs 25 + 1 @ 24 ..	2	29	-	-	✓ 348	-	-
,, ...							
,, ...							
Accountants							
Peons	1	6	-	-	✓ 72	-	-
Total ..	4	85	-	-	1020	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	30	-	-	✓ 360	-	-
Total ..	1	30	-	-	360	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	25	-	-	✓ 300	-	-
Bill Collectors 1 @ Rs 12 + 1 @ Rs 10 ..	2	22	-	-	✓ 264	-	-
Peons .. 1 @ Rs 7 + 1 @ Rs 6 ..	2	13	-	-	✓ 156	-	-
Total ..	5	60	-	-	720	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Camarone Demand, Collection and Balance Statement for the year 1895-96.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	3000	-	-				3000	-	-	3000	-	-	✓								
2. Tax on buildings	8000	-	-				8000	-	-	8000	-	-	✓								
3. Tax on lands	2800	-	-				2800	-	-	2800	-	-	✓								
4. Water-tax on buildings and lands	2500	-	-				2500	-	-	2500	-	-	✓								
5. Tolls (gross receipts)	-	-	-				-	-	-	-	-	-									
6. Market rents	450	-	-				450	-	-	450	-	-	✓								
7. Slaughter-house fees	150	-	-				150	-	-	150	-	-	✓								
8. Rent of cart-stands	600	-	-				600	-	-	600	-	-	✓								
9. Private scavenging fees																					
Total	17500	-	-				17500	-	-	17500	-	-									

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	661	5	-	4200	-	-	4861	5	-	✓ 4118	8	-	✓ 498			244	13	-							
2. Tax on buildings	2594	14	11	8350	-	-	10944	14	11	✓ 10102	15	6	✓ 391	15	3	450	-	-							
3. Tax on lands	802	1	11	2980	-	-	3782	1	11	✓ 3500	11	7	✓ 100	-	-	181	6	4							
4. Water-tax on buildings and lands ..																									
5. Tolls							2800	-	-	✓ 2800	-	-	✓												
6. Market rents																									
7. Slaughter-house fees	97	8	-	830	-	-	927	8	-	✓ 827	-	-	✓			100	8	-							
8. Rent of cart-stands							180	-	-	✓ 178	-	-	✓ 2	-	-										
9. Private scavenging fees	209	3	-	680	-	-	889	3	-	550	-	-	✓			339	3	-							
Total ..	4365	-	10	17040	-	-	24385	-	10	22077	3	1	991	15	5	1315	14	4							

Statement VI.—Revised Estimate for 189⁄ -9⁻.

STATEMENT VI.—Revised Estimate—(Receipts) for 1894-95.

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	1737 13 9			1737 13 9	1660 - -	✓
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53)	1218 8 -	1247 - -	2900 - -	4118 8 -	3000 - -	Inclusive of arrears and the current of Rs 4208.
b. Tax on buildings (section 63) ..	3102 15 6	4322 9 4	7000 - -	10102 15 6	8000 - -	✓ do do
c. Tax on lands (section 63) ..	900 11 7	1606 9 3	2600 - -	3500 11 7	2910 - -	✓ do.
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	438 - -	121 8 -	190 - -	628 - -	600 - -	Inclusive of arrears
f. Tax on animals (section 77) ..	346 4 -	207 12 -	150 - -	496 4 -	600 - -	+
g. Tax on carts and other vehicles without springs (section 85) ..	380 - -	168 - -	120 - -	500 - -	500 - -	✓
h. Tolls (section 91)—						
Gross receipts	1866 10 8	943 5 4	933 5 4	2800 - -	2500 - -	✓
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts	1 10 -	4 - -	- - -	1 10 -	30 - -	✓ Prosecutions are very few
ii. Tax on buildings ..	10 - -	5 6 -	- - -	10 - -	30 - -	✓ do.
iii. Tax on lands					10 - -	✓ No prosecutions
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..	9 - -	- 8 -	- - -	9 - -	20 - -	✓ Prosecutions very few
vi. Tax on animals						
vii. Tax on carts, &c. ..					20 - -	✓ No prosecutions
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..					10 - -	✓ No fees are levied
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings ..						
iii. Avenue receipts	3 0 9	- - -	- - -	3 0 9	10 - -	✓ No sale expected
iv. Fees from Travellers' Bungalows	18 - -	9 - -	9 - -	27 - -	20 - -	✓ Contract rates.
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.					10 - -	✓
Carried forward ..	8294 12 6	8635 9 11	13902 5 4	22197 1 10	18270 - -	

46

47

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	8294	12	6	8635	9	11	13902	5	4	22197	1	10	18270	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	47	13	4	21	4	-	34	2	8	82	-	-	50	-	-	Contract rates
d. i. Fees from educational institutions	2571	4	9	1497	12	-	1000	-	-	3571	4	9	3800	-	-	Based on current figures
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	43	0	6	2	12	6	-	-	-	43	0	6	50	-	-	/
ii. Other Hospital receipts ..				7	2	-							50	-	-	Vaccine paste now being got directly from Central Depot Calcutta
f. i. Income from markets ..													10	-	-	Market not used
ii. „ slaughter-houses	489	8	-	235	8	-	337	8	-	827	-	-	450	-	-	Contract sum
g. Other fees																
i. Distraint fees	18	3	7	13	2	7	-	-	-	18	3	7	50	-	-	Distraint is very little.
ii. License fees	111	-	-	27	-	-	39	-	-	150	-	-	200	-	-	Based upon the number of trades
iii. Cartstand fees	119	-	-	83	12	-	59	-	-	178	-	-	150	-	-	Competitive rate
iv. Other fees	3	8	-	1	-	-				3	8	-	10	-	-	not very many expected
h. Fines under Municipal and other Acts	171	7	-	54	8	-				171	7	-	150	-	-	/
i. Interest on investments—																
i. General, including choultries																
ii. Educational				29	14	10	50	-	-	50	-	-	60	-	-	Owing to reduction of interest on investment
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings																
Municipal Schools ..	358	5	4	375	-	7	921	10	8	1280	-	-	1310	-	-	/ Based on the expenditure
Other purposes				66	-	-										
ii. Medical	100	-	-	450	-	7	244	6	2	344	6	2	330	-	-	/
iii. Other purposes—				101	-	-										
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical				761	13	7	1000	-	-	1000	-	-	1200	-	-	/
iii. Other purposes																
Carried forward ..	12327	15	-	12363	4	7	17688	0	10	29915	15	10	26140	-	-	

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	12327 15 .	12363 4 7	17588 0 10	29915 15 10	26140 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	340 13 .	296 15 9	209 3 0	550 . .	600 . .	owing to reduced number of horses.
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	3 8 .			3 8 .		
iii. Fee for numbering carts, &c.						
iv. Other items						
v Refunds from expenditure of Current year	4 13 10			4 13 10		
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	8 4 4	1 8 .	. . .	9 12 4		
Total Receipts ..	12685 6 2	12661 12 4	17797 3 10	30482 10 .	26740 . .	
Grand Total ..	14423 3 11		17797 3 10	32220 7 9	28400 . .	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications						
b. Buildings		8 - -	58 - -	58 - -	50 - -	✓
c. Drainage						
d. Water-supply						
2. Repairs—						
a. Communications	123 1 4	709 10 5	1326 4 8	1450 - -	1650 - -	Rs 200 for gravel appears under advance
b. Buildings		115 11 11	740 - -	740 - -	1110 - -	Rs 374 appears under advance
c. Drainage—						
i. Repairs to works ..						
ii Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.						
ii. Establishment			60 - -	60 - -	60 - -	Cleaning out wells.
iii. Contingencies						
3. Establishment	117 9 4	60 - -	60 - -	177 9 4	180 - -	✓
4. Tools and Plant and other stores.			30 - -	30 - -	30 - -	✓
5. Contributions—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	240 10 8	893 6 4	2274 14 8	2515 9 4	3080 - -	✓
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..						
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	2059 - -	1253 12 -	1032 - -	3091 - -	3090 - -	✓
b. Contingencies	32 13 11	28 14 4	127 2 1	160 - -	160 - -	Rs 50 advances for Gymnastic apparatus not originally proposed.
ii. On Salary-Results System—						
a. Fixed Payments	1166 - -	710 - -	588 - -	1754 - -	1760 - -	✓
b. Results Grants	408 2 7	227 6 2	1210 - -	1618 2 7	1020 - -	Arrears of 1893-94
c. Contingencies	112 - -	118 - -	168 - -	280 - -	200 - -	No further expense is contemplated
3. Salary Grants						
4. Results Grants		751 14 9	700 - -	700 - -	500 - -	Arrears grant.
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	3778 - 6	3089 15 3	3825 2 1	7603 2 7	6730 - -	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	3778 . 6	3089 15 3	3825 2 1	7603 2 7	6730 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	138 . .	90 . .	150 . .	238 . .	240 . .	✓
ii. Contingencies	12 13 6	12 13 6	11 2 6	24 . .	20 . .	✗
7. Miscellaneous—						
a. Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment	105 . .	74 12 .	75 . .	180 . .	180 . .	✓
ii. Contingencies			150 . .	150 . .	50 . .	✓
c. Other items		2 8 .	48 12 .	50 . .	50 . .	✓
Painting school list	1 4 .					
Total, Grant II ..	4035 2 .	3270 . 9	4210 . 7	8245 2 7	7270 . .	✓
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	775 . .	479 . .	413 . .	1188 . .	1360 .	The midwife has not been appointed as yet. The Surgeon General has been addressed on the subject of providing one.
b. Medicines and Supplies	88 5 9	649 5 9	2519 . 9	2607 6 6	1000 .	owing to increased diets of patients
c. Diet of Patients	636 2 3	419 8 .	623 11 10	1259 11 1	900 .	Rs 40. House rent to Hospl. Assistant has been included owing to sanction having been applied for under G.O 578 Public 7-9-94
d. Sundries and Contingencies ..	178 9 10	192 . 6	501 6 2	680 . .	640 .	
e. Contributions to Local Boards ..						
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..		84 . .	120 . .	120 . .	120 .	
ii. Sanitary Inspection ..		156 . .	120 . .	120 . .	120 .	
iii. Medical Reserve staff ..		32 . .	20 . .	20 . .	20 .	
iv. Cutlers' Establishment ..		11 . .	10 . .	10 . .	10 .	
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions						
3. Vaccination—						
a. Establishment	207 . .	130 . .	105 . .	312 . .	310 . .	
b. Contingencies		53 8 4	360 . .	360 . .	360 . .	
c. Contributions to Local Boards ..						
Carried forward ..	1885 1 10	2206 6 7	4792 2 9	6677 4 7	4840 . .	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1885	1	10	2206	6	7	4792	2	9	6677	4	7	4840	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	116	2	8	77	-	-	64	-	-	180	2	8	190	-	-	✓
b. Contingencies	1	6	-	6	9	8	8	14	-	10	4	-	10	-	-	✓
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	1958	9	1	1240	13	2	988	-	-	2941	9	1	2960	-	-	✓
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	904	11	-	748	8	-	695	5	-	1600	-	-	1610	-	-	✓
b. Private scavenging—																
i. Establishment	426	13	11	276	5	3	224	-	-	650	13	11	670	-	-	✓
ii. Contingencies, such as cost of scavenging carts, &c. ..	371	-	-	265	-	-	299	-	-	670	-	-	650	-	-	✓
c. Cholera charges				52	4	-	200	-	-	200	-	-	100	-	-	Cholera prevailed during the year
d. Contingencies	4	8	-	88	10	1	225	8	-	230	-	-	230	-	-	✓
Total, Grant III ..	5663	4	6	4961	8	9	7496	13	9	13160	2	3	11260	-	-	✓
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment																
b. Contingencies	458	2	-	1029	10	5	761	14	-	1220	-	-	1220	-	-	✓
2. i. MARKETS—																
a. Establishment																
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment																
b. Contingencies	120	-	-	-	-	-	60	-	-	180	-	-	60	-	-	✓ Arrears up to 31st March 1894 paid
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment																
b. Contingencies																
6. PUBLIC GARDEN—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..																
Carried forward ..	578	2	-	1029	10	5	821	14	-	1400	-	-	1280	-	-	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	578 2 "	1029 10 5	821 14 .	1400 . .	1280 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes ..						
iii. Printing	91 1 7	131 6 4	508 14 5	600 . .	1200 . .	The publication of the minutes of proceedings are very expensive
iv. Compensation for lands ..		23 . "				
v. Other items Law charges ..	" 12 6	7 6 2	190 " "	190 12 6	190 . .	
Total, Grant IV ..	670 0 1	1191 6 11	1520 12 5	2190 12 6	1870 . .	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	620 2 1	400 12 .	324 . .	944 2 1	970 . .	
Collector's clerk's allowance	28 . .	20 . .	20 . .	48 . .	50 . .	
ii. Inspection		330 . .	360 . .	360 . .	360 . .	
b Collection of Municipal Taxes—						
i. Establishment	473 11 10	298 13 10	266 4 2	740 . .	720 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..		185 13 "			10 . .	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	53 7 4	230 2 6	226 8 8	280 . .	280 . .	
e. Contributions for Central office and Audit establishments ..		304 . .	110 . .	110 . .	110 . .	
Total, Grant V ..	1175 5 3	1769 9 4	1306 12 10	2482 2 1	2500 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (Value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. ,, of current year ..						

58

59

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others	674	-	-	291	4	9				674	-	-				✓
Refunds of other than current collections ..	9	8	-							9	8	-				✓
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	12467	14	6	12377	4	9	16809	6	3	29277	4	9	25980			X
Balances—																
a. Municipal Fund										2943	3	-	2429			X
b. Endowments																
c. Water-tax Fund																X
Grand Total ..										32220	7	9	28450			

Sundays
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 .

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..													
Grant III. Sanitation and Medical Services													
i Hospitals and Dispensaries													
d. Sundries and Contingencies	640	-	-	40	-	-	-	-	-	680	-	-	Resolution of the Council d/ 12th Nov. '94 and letter to Govt. d/ 15th Idem No. 512

61

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 1894-95—*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

Cannanore

444m
14/8/95

MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Num	Proposition.		Grounds of proposition
				Increase per month.	Decrease per month.	
Number	Date.			Amount.	Amount.	
"	"	Training School Calicut	1	5	"	To be sent for training
"	"		1	10	X "	
280	8-3-94	Municipal High School	1	5	X "	
do	do		1	✓ "	"	
do	do		1	✓ "	"	
do	do		1	✓ "	"	
do	do		1	✓ "	"	
do	do		1	✓ "	"	
do	do		1	✓ "	"	
1653	7-11-94		1	✓ "	"	
280	8-3-94	Salary Result system	1	✓ "	"	
do	do	Schools	1	✓ "	"	
do	do		1	✓ "	"	
do	do		1	✓ "	"	
"	"			15	X "	
280	8-3-94	Municipal Hospital		10	"	Promotion to 2nd Class from 1st July 1895
"	"			20	From 1st July 1892 to 5th May 93 as per Govt. O. No. 1780 21-11-94	
280	8-3-94			"	✓ "	
do	do			2	X "	
1648	7-11-94			1	"	
280	8-3-94			✓ "	"	
do	do			✓ "	"	
do	do			✓ "	"	
do	do			✓ "	"	
do	do			✓ "	"	
do	do			✓ "	"	
do	do			✓ "	"	

Municipal Office
Cannanore 16 January

Chairman

Commenced

444
14/8/95

MUNICIPALITY.

sion of Establishment.

Designation.	Proposed Scale. Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
Normal student	5	5	5	"	To be sent for training
Headmaster Subproten	80	80	10	X "	
1st Assistant do	50	50	5	X "	
2nd do do	44	44	✓ "	"	
3rd do do	25	25	✓ "	"	
4th do do	20	20	✓ "	"	
5th do do	15	15	✓ "	"	
Sanskrit Pundit & Gujarati Instructor	27	27	✓ "	"	
1 Peon, 1 night watch & 1 Sweeper	12	12	✓ "	"	
1 Masters	16	16	✓ "	"	
do	72	72	✓ "	"	
do	55	55	✓ "	"	
do	4	4	✓ "	"	
Drawing Masters	15	15	15	X "	
Hospital Assistant	35	35	10	"	Promotion to 2nd Class from 1st July 1895
do do	20	20	20	"	From 1st July 1892 to 5th May '93 as per Govt. O. No 1780 21-11-94
Midwife	15	15	"	✓ "	
Clerk	12	12	2	X "	
Compounder	12	12	1	"	
Ward Coolg	7	7	✓ "	"	
Waterman	6	6	✓ "	"	
Nurse	8	8	✓ "	"	
Peon	6	6	✓ "	"	
Male & Female Toties	13	13	✓ "	"	
Small pox attendant	6	6	✓ "	"	

Chairman

Statement of Proposition fo

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum
"	"	Training School Calicut	1	Normal Student	"	"
280	8-3-94	Municipal High School	1	Head Master Subprotea	70	70
do	do		1	1st Assistant do	45	45
do	do		1	2nd do do	44	44
do	do		1	3rd do do	25	2
do	do		1	4th do do	20	2
do	do		1	5th do do	15	1
do	do		2	Sanskrit Pundit & Gym	27	2
do	do		3	nastics Instructor 1 Peon 1 Night watch & Sweeper	12	1
1653	7-11-94					
280	8-3-94	Salary Result System	2	Masters	16	1
do	do	Schools	12	do	72	7
do	do		11	do	55	3
do	do		1	do	4	
do	do		1	Drawing Master	"	"
"	"					
280	8-3-94	Municipal Hospitals	1	Hospital Assistant	25	25
"	"		1	do do	"	"
280	8-3-94		1	Midwife	15	15
do	do		1	Clerk	10	10
1648	7-11-94		1	Compounder	11	11
280	8-3-94		1	Ward Cooly	7	7
do	do		1	Waterman	6	6
do	do		1	Nurse	8	8
do	do		1	Peon	6	6
do	do		2	Male & Female Toties	13	13
do	do		1	Small-pox attendant	6	6

Municipal Office
Cannanore 4 January 1895

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From L. B. REGO, Esq., Chairman, Municipal Council, Cannanore, to the Chief Secretary to Government (through the Sub-Collector and the Collector of Malabar), dated 21st January 1895, No. 669.

I have the honour to forward the revised estimate for 1894–95 and the budget for 1895–96 duly passed by the council at their meeting.

Revised Estimate, 1894–95.

2. The opening balance adopted for the estimate is Rs. 1,740 as reviewed by Government in their order, dated 15th October last, No. 1454 M., excluding the deposits of 1893–94. The total receipts arrived at are Rs. 30,480 against the budget of Rs. 26,740 as reviewed by Government in their order, dated 8th March 1894, No. 280.

3. The increase over the budget figures is, of course, due to the inclusion of the outstanding arrears of 1893–94 of rates and taxes, &c. Special care has been taken to allow a reasonable margin for remissions.

4. *Charges*.—The mud wall proposed to be raised around the hospital compound has been constructed during the current year under new works and the charges slightly exceeded the budget allotment, which was found unavoidable. No other new work has been undertaken.

5. The charges for the year as revised under the several grants are now Rupees 29,280 against Rs. 25,980 of the budget. The increase of Rs. 3,300 is chiefly under education, sanitation, medical and miscellaneous purposes, while there is a decrease of Rs. 580 under Grants I and V. The increase can only be accounted for as due to the fact of arrear payments under several of those heads still being due, and the decrease referred to is only nominal, the advances for works under Grant I being reduced from the revised estimate column against the grant in question.

6. The variation against each item, wherever necessary, has been explained in the revised estimate.

7. The totals of the figures in the revised estimate stand as shown below against the budget :—

	Revised.	Budget.
	Rs.	Rs.
Opening balance	1,740	1,660
Receipts	30,480	26,740
Total ..	32,220	28,400
Expenditure	29,280	25,980
Balance ..	2,940	2,420

Budget Estimate, 1895–96.

8. *Receipts*—(i) *Tax on Arts, &c.*—The finally-settled demand for current year is likely to be Rs. 3,600 against a budget of Rs. 3,000, that for the ensuing year Rs. 3,000

is considered a safe figure as last budget. As the tax is revised yearly it would be far better to keep to the original figure without any alteration which may affect the balance.

(ii) *Tax on Buildings and Lands.*—The figure ordered by Government in their order, dated 8th March 1894, No. 280 M., has been adopted for the budget against buildings; but the provision against lands has been made for only Rs. 2,800. The decrease may be accepted for this reason, that as the assessment is based on the annual produce of each land it is not likely that the produce value on all trees in gardens will continue the same always, specially now there is very little demand in the line of pepper trade and the failing of crops owing to the insufficient rain during the latter part of the two last years (1893 and 1894). The tax against this item may be allowed to stand undisturbed.

(iii) *Tax on Animals, Vehicles and Carts.*—The alteration in the figures against the items is due to the use of the greater number of four-wheeled coaches and their animals having been discontinued and to bullock coaches generally not being much used. The item for carts remains the same as last year.

(iv) *Tolls.*—In spite of the income for current year being Rs. 2,800 the council have still adopted the last budget figure. This is no doubt safe considering that at times the figure fluctuates according to the nature of competition at each sale. It has already been previously explained that it is not safe to sell the tolls separately with the object of recovering a larger sum.

(v) *Penalties.*—With the exception of those against animals, vehicles and carts, the other items remain the same as last year; the reduction was chiefly due to the reduction of tax under rates and taxes against vehicles and animals.

(vi) *Avenues and Travellers' Bungalow.*—These two items have received the same allotment as last year, although the income under contract rate for the latter is Rs. 27 per annum.

(vii) *Sale-proceeds of old Materials.*—The sum of Rs. 30 proposed against this item is intended to be realised from the sale of the materials of the municipal market building resolved to be demolished as no income is derived therefrom, on the other hand it costs the municipality nearly Rs. 100 for its upkeep.

(viii) *Sale-proceeds of Street-refuse.*—The sum of Rs. 40 is proposed *minus* Rs. 10 to that of last year. The income from this source is on account of sale of street-sweepings and the reduction was proposed owing to there being very little demand for rubbish. The sale of rubbish having risen to Rs. 80 in the current year was due to a conflicting competition between two residents beyond municipal limits who were in need of some rubbish to fill in quarries within their gardens.

(ix) *School Fees.*—The fees realised and those expected to be realised under the revised estimate of the current year have induced the council to retain the original provision ordered by Government in paragraph 3 of their order, dated 8th March 1894, No. 280 M. The high school fees alone can be estimated to produce Rs. 3,400 as recommended by the Educational authorities and there would be no danger in adopting the proposed budget figure for 1895–96.

(x) *Markets.*—The income against this item has been resolved to be withdrawn on the understanding that the building should be demolished owing to no income being derived therefrom. To carry out the intentions of the council a sum of Rs. 30 is provided under 4*b* (iii) Revenue from Municipal property, and if this is carried out the site on which the market stands will be lost and would be difficult to be acquired again from the Military authorities.

(xi) *Distraint Fees.*—The provision against this item has been reduced considering the difficulties experienced in attaching property as already explained and no fees being leviable on the issue of warrants.

(xii) iv. *Other Fees.*—No provision has been made for this item as the income is little or nothing for extracts from municipal registers.

(xiii) *Jubilee Fund.*—The decrease is owing to the recent financial notification reducing the interest on trust deposits.

(xiv) *Contributions—Local Boards.*—The provision against Medical has been reduced by Rs. 200, the hospital expenditure now being curtailed to a great extent to keep as far as possible below the budget allotment.

(xv) *Private Scavenging.*—The same amount of last budget has been provided and every effort is being now made to increase the number of houses.

9. The total receipts proposed for the budget are Rs. 26,090 against Rs. 26,740 of the current year; the decrease is due to reasons given in several of the items above referred to.

10. *Expenditure*—(i) *New Works.*—The council has resolved to undertake the construction of the latrine referred to in paragraph 13 (1) of my earlier letter embodied in G.O., dated 8th March 1894, No. 280 M., which has long been held in abeyance for want of funds. The completion of the construction of a well in the Old Town is also budgeted for, which has been withheld for want of funds.

(ii) *Repairs—Communications.*—The sum proposed is divided for three different purposes under this head—(1) For roads Rs. 1,000, (2) For bridge works Rs. 200, and (3) For drain works Rs. 100. The total amount is in excess of 50 per cent. of the income proposed for toll receipts. It is hoped by this arrangement the proper upkeep of the municipal roads will not suffer.

(iii) *Buildings.*—The number and description of municipal buildings proposed to be repaired during the next year is enumerated in Statement II-A, Part II, Repairs. The council is anxious to allot more funds for the improvement of all buildings, but as they have already proposed to provide for the latrine and to complete the well work, they are not now in a position to do anything more for the present.

(iv) *Water-supply.*—The sum proposed for establishment is retained for next year also to keep the public wells in order for drinking purposes.

(v) *Tools and Plant, &c.*—The increase against this item is made for the purchase of instruments, colour, &c., for preparing plans. Hitherto whenever plans were required to be done the necessary instruments and colour, &c., were borrowed from the Public Works Department office of the station, but as the sub-divisional office head-quarters have been recently removed to Wynaad, there are no other offices here that can supply these instruments, &c.

11. *Grant II, Education—Training.*—Provision is made for sending up the head-master of the Moplah school for training to the Calicut normal school as recommended by the Sub-Assistant Inspector of Schools and favorably endorsed by the Director of Public Instruction.

(ii) *Municipal Schools.*—The provision against the high school establishment has been raised to Rs. 3,260 against the budget for current year of Rs. 3,090. The increase is due to the salary of the head and 1st assistant masters having been raised by Rs. 10 and 5 respectively. The pay of these appointments was originally Rs. 96 and Rs. 60, but owing to the want of funds and other circumstances it was reduced, and now, as the high school generally is self-supporting, the council have now thought it fit to raise the salary of the two first masters who are in charge of the high school department of the institution in consideration of the good services rendered by them. The pay of the second assistant—a Government servant—has not been increased although he is one of the masters of the high school department. The contingencies of the school remain unaltered to provide the necessary science apparatus for next year. The sum provided for the purpose in the current year was under unavoidable circumstances utilised in replacing and repairing some of the gymnastic apparatus of the school.

(ii) *Salary-result System—Fixed Payments.*—The additional provision made is for a drawing master proposed by the Director in his letter, dated 19th January 1894, No. 373, embodied in G.O., dated 8th March 1894, No. 280 M. This addition to the Education branch of the municipality will be an acquisition much appreciated both by the students and their parents. The results grant is raised by a

small sum of Rs. 20 based on the current year's revised estimate. The contingencies had necessarily to be raised to provide the requisite number of maps, books and furniture, &c., for these schools as recommended by the Sub-Assistant Inspector of Schools and duly endorsed by the Inspector and the Director.

(iii) *Grants Results.*—The same figure has been adopted for the budget, and there appears no necessity for increasing the grant to the schools now receiving aid from municipal funds. It is proposed to do away with the help towards the Church of England Pariah school as its results are considered unsatisfactory.

(iv) *Inspection.*—The salary of the Superintendent remains unaltered for the present. The Hindu and Moplah schools under his supervision are producing good results, but the work on him appears unequal to the small pay allowed him. He has to supervise the working of all primary schools in the municipality and check even the registers of all the schools under European management. The contingencies allowed for his office is only Rs. 2 per mensem.

(v) *Miscellaneous.*—The provision against other items has been raised to meet charges for printing forms and supplying other articles for schools which may appear necessary to place the schools on the recognition system under the Educational code.

12. All other items under Education need no remark as they are of no importance. The net charge for education as budgeted is 15·32 per cent. of taxation, markets and rents—a proportion fixed by the Director of Public Instruction; and the council under its present financial circumstances is unable to do anything more and trust the Educational authorities will favorably view the proposals of the council, as they have other important expenditure to provide for under sanitation and medical services over which the tax-paying public have a better right.

13. *Grant III*—(i) *Hospitals.*—The charges for medicines and diets remain unaltered, but that for establishment the provision has been raised to Rs. 1,680 against Rs. 1,360 of the current budget, as will be seen from Statement II-B, Detail of Municipal Establishments. The pay of the present hospital assistant, who is a Government servant, has been raised to Rs. 380 at Rs. 35 per mensem with effect from July next—the date on which he will be promoted to 2nd class. The salary to the clerk has been raised to Rs. 142, considering the heavy scriptory work devolving on him, there being only one hospital assistant, whose time is entirely devoted to the in- and out-patients of the hospital and attending to private cases when called for out of hospital. The pay of the compounder has been raised to Rs. 143, at Rs. 12 per mensem; any further increase that he may be entitled to under the Government scale will be considered at a future date when the financial position of the municipality is in a better state. The council, under G.O., dated 21st November 1894, No. 1780, had to make a provision of Rs. 203-3-7 towards the payment of the arrears of salary due to Hospital Assistant M. Kannan, as no provision is available from the funds of the municipality. This seems a very unreasonable charge on the municipality to have to pay for an hospital assistant who appears to have been promoted without previous notice or information of any kind to the council and claim pay after his transfer from municipal service. The contingent charges have been raised by Rs. 40 to meet the house-rent of the hospital assistant who is a Government servant in municipal employ.

(ii) *Contributions.*—The contributions payable to Government remain unaltered against the current budget for the year.

14. The charges for vaccination, registration and conservancy remain unaltered, as it did not appear to the council necessary under present circumstances to change the provision of any of the items. The charges on account of conservancy contingencies have been reduced by Rs. 30, as there will be no more sanitary inspectors to be sent for training, if the one now sent to Madras successfully returns with a certificate under G.O., dated 10th December 1894, No. 1914 M.

15. *Grant IV.*—The charges for miscellaneous purposes under this head are all the same as current budget with the exception that the charges for printing have been raised to enable the minutes of proceedings of the municipal council being published in the Gazette in detail. I may here observe that, should there be any saving in the

charges for lighting during the year, I propose moving the council to replace the long-standing wooden lamp-posts by iron posts from any of the iron warehouses in Madras or Bombay.

16. *Grant V.*—There are no changes against any of the items under this grant. The sum allotted against supervision and management falls only 9·8 per cent. of the estimated receipts for the year against 9·9 per cent. of the last budget.

17. The estimated expenditure is Rs. 27,440 against Rs. 25,980 of the last budget and Rs. 29,280 of the revised estimate. The increase under the several grants has been explained wherever necessary. The closing balance, according to the provisions in the budget, will be Rs. 1,590, or 6·1 per cent. of the estimated receipts.

18. The necessary proposition statement revising the municipal establishments wherever increased provisions have been made is forwarded under a separate covering letter for the orders of Government.

Note.

I do not know enough about this municipality to offer many remarks, but I desire to draw attention to one point, and that relates to "Private scavenging." The amount spent under this head is more than twice the amount collected from the persons for whom the work is done.

The Chairman told me that this state of affairs had been going on for years.

It seems to me that the municipality have no right to spend more on this item than they manage to collect. The fees should either be raised or the field of operations extended.

The Chairman informs me that in consequence of the discussions in the council and the opposition of some of the councillors, it is very difficult to get prosecutions sanctioned; the result is that many persons, not being compelled to keep their houses and premises clean, are unwilling voluntarily to incur the expense of employing the establishment.

TELLICHERRY,
4th February 1895.

(Signed) A. F. PINHEY,
Ag. Sub-Collector.

Forwarded.

2. The provision for vaccination contingencies should be raised by Rs. 25 (*vide* paragraph 65 of district board's budget report).

3. The amount spent on private scavenging is more than double the amount collected from the persons for whom work is done. The private scavenging system should be self-supporting.

CALICUT,
8th February 1895.

(Signed) H. MOBERLY,
Ag. Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 31st January 1895, No. 999.

I have the honour to submit the following remarks on the Educational portion of the budget estimate of the Cannanore Municipality for 1895-96.

2. Credit should be taken for a stipendiary grant of Rs. 40 (in round numbers) on behalf of the teacher to be sent for training.

3. The allotment for results grants should, I think, be raised by Rs. 100 with reference to the actuals and the revised estimate. The Pariah school may improve and claim grants next year.

4. In the absence of the detailed statements of receipts, I am unable to ascertain the exact proportion of the net expenditure on education to the estimated income from taxation, markets and rents.

From L. B. REGO, Esq., Chairman, Municipal Council, Cannanore, to the Chief Secretary to Government (through the Sub-Collector of Malabar), dated Cannanore, 26th January 1895, No. 670.

I have the honour to forward herewith a proposition statement revising the municipal establishments for 1895–96 as proposed by the council in their budget for the year under reference.

(1) *Training.*—The proposal made against this item is to send the headmaster of the Putiapeetica Mopla Municipal school to the Calicut Normal school for training as recommended by the educational authorities.

(2) *Municipal High School.*—The increase of pay allowed to the headmaster and his first assistant is explained in the covering letter to the budget for 1895–96.

(3) *Salary Result System Schools.*—An additional master on Rs. 15 per mensem is provided in the budget for the ensuing year to introduce drawing in all the schools of the town proposed by the Director.

(4) *Municipal Hospital.*—The pay of the hospital assistant, who is a Government servant, has been raised to Rs. 35 for the month with effect from 1st July 1895 as he would be promoted to a second-class hospital assistant after completing his service for promotion. The sum of Rs. 20 per mensem proposed for another hospital assistant is in accordance with G.O., dated 21st November 1894, No. 1780 M. Rs. 2 per mensem is proposed to be given to the hospital clerk whose duties have become very heavy. The increase has been made at the special recommendation of the medical officer in charge of the hospital. Re. 1 has been allowed to the compounder under the scale allowed by Government for the present.

Forwarded.

(Signed) A. P. PINHEY,
Ag. Sub-Collector.

4th February 1895.

Forwarded.

(Signed) H. MOBERLY,
Ag. Collector.

8th February 1895.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 27th February 1895, No. 199.

With reference to Grant III of the budget estimate of the Cannanore Municipality for the year 1895–96, I have the honour to state that the amount of Rs. 40 provided for the house-rent of the hospital assistant under contingencies should be increased to Rs. 60.

Order—dated 14th March 1895, No. 444 M., Local and Municipal.

The estimated receipts and charges of the Cannanore Municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1,482	1,660	1,740	2,980
Tax and Arts	3,495	3,030	4,120	3,030
Tax on Buildings and Lands	11,539	10,950	13,610	10,840
Tax on Vehicles and Animals	1,259	1,220	1,130	1,010
Tax on Carts	531	520	500	510
Tolls	2,832	2,500	2,800	2,500
Realizations under Special Acts	..	10	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	37	40	40	60
Conservancy receipts	51	50	80	40
Fees and Revenue from Educational Institutions	3,814	3,800	3,570	3,800
Fees and Revenue from Medical Institutions	79	100	40	50
Income from Markets and Slaughter-houses	570	460	830	450
License fees	226	200	150	200
Other fees	286	210	200	170
Fines under Municipal and other Acts	194	150	170	150
Interest on investments and premium on loans	60	60	50	40
Grants and Contributions from Government	2,023	1,640	1,620	1,680
Do. from Local Boards	1,626	1,200	1,000	1,000
Recoveries for services to private individuals	595	600	550	600
Miscellaneous	~~55~~	..	10	..
Advances Recovered	23	..	10	..
Total	30,722	28,400	32,220	29,110
Charges.				
Grant I—				
New Works—				
Buildings	8	50	60	570
Water-supply	..	..	..	750
Repairs—				
Communications	1,140	1,650	1,450	1,300
Buildings	115	1,110	740	1,000
Water-supply	..	60	60	120
Establishment	210	180	180	180
Tools and Plant and other stores	..	30	30	80
Total	1,473	3,080	2,520	4,000
Grant II—				
Training Schools	58	..	..	60
Municipal Schools—				
(*a*) On the Salary System	3,421	3,250	3,250	3,250
(*b*) On the Salary Results System	3,256	2,980	3,650	3,140
Results Grants	1,091	500	700	500
Inspection	296	260	270	260
Miscellaneous	253	280	380	530
Total	8,375	7,270	8,250	7,740
Grant III—				
Hospitals and Dispensaries	5,301	3,900	5,700	4,240
Contributions	283	270	270	260
Vaccination	619	670	670	700
Registration of Births and Deaths	235	200	190	200
Conservancy, Road-cleaning and Road-watering	7,320	6,220	6,290	6,190
Total	13,758	11,260	13,120	11,590
Grant IV—				
Lighting	1,597	1,220	1,220	1,220
Markets and Slaughter-houses	..	60	180	60
Public Garden, Survey of Land, Fire and other charges	426	590	790	640
Total	2,023	1,870	2,190	1,920
Grant V—				
Supervision and management	3,064	2,500	2,480	2,550
Advances recoverable	291	..	670	..
Refunds	..	..	10	..
Balance	1,738	2,420	2,980	1,310
Total	30,722	28,400	32,220	29,110

Revised Estimate for 1894–95.

2. The current receipts and charges are now estimated at Rs. 30,480 and Rs. 29,280, respectively, against Rs. 26,740 and Rs. 25,980 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts, buildings and lands, and that in the charges under Grants II and III and advances recoverable. Nothing has been said regarding the collection of the arrears, although in paragraph 3 (2) of G.O., dated 15th October 1894, No. 1454 M., the Chairman was required to submit a report on the subject along with this budget. This is highly discreditable. The Chairman should supply this omission at once and explain why he has disregarded the orders of Government in this matter. The expenditure on public works during the first eight months of the year was again very unsatisfactory. The provision of Rs. 40 made for granting house-rent allowance to the hospital assistant will, with reference to G.O., dated 7th February 1895, No. 191 M., be struck out. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,980.

Budget Estimate for 1895–96.

3. *Receipts.*—The receipts are set down at Rs. 26,090 against the revised estimate of Rs. 30,480, the decrease being chiefly under the taxes on arts, buildings and lands, tolls, and income from slaughter-houses. It should be reported whether the revision of the house and land tax registers, referred to in paragraph 3 (1) of G.O., dated 15th October 1894, No. 1454 M., has been completed, and if so with what result. The amount taken credit for under contributions from Government in aid of education will be raised by Rs. 40 as recommended by the Director in paragraph 2 of his letter read above. The municipal council's attention will be drawn to the remarks on the private scavenging system in the Sub-Collector's note and in paragraph 3 of the Collector's endorsement in which the Government concurs.

4. *Charges.*—(1) The probable charges are entered as Rs. 27,440 against Rupees 29,240 in the revised estimate, the decrease being chiefly under Grant III and advances recoverable.

(2) *Grant I.*—With reference to G.O., dated 29th November 1894, No. 1832 M., a sum of Rs. 500 will be provided for sinking a well in old Cannanore, and the provision of Rs. 60 for repairing and improving wells, which appears to be very inadequate, will be doubled.

(3) *Grant II.*—The municipal council's proposal to entertain a drawing master on Rs. 15 per mensem is sanctioned, but the increases in the salaries of the headmaster and the first assistant of the Municipal High school, proposed in paragraph 11 of the Chairman's letter, cannot, in the present state of the municipal finances, be approved. The recommendation of the Director in paragraph 3 of his letter will be referred to the council, and the Chairman's attention will be drawn to the omission pointed out in paragraph 4 of the Director's letter.

(4) *Grant III.*—Owing to want of funds the increase in the salary of the hospital clerk, proposed in paragraph 13 of the Chairman's letter, must be disallowed. ~~The latter, it is observed, is apparently in part contemplated in view~~ to permit the hospital assistant in charge of the dispensary to carry on private practice, ~~which~~ should be limited by the requirements of the proper performance of the duties for which he is paid by the municipality. With reference to the Surgeon-General's recommendation in his letter read above, it is observed that the maximum compensation of Rs. 5 for house-rent is not necessarily required in every case. The sum of Rs. 10 provided for contribution on account of the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The provision for vaccination will be raised by Rs. 30 as recommended by the Collector in paragraph 2 of his endorsement. The remarks of the Sanitary Commissioner on the allotments for vaccination and sanitation should be expedited.

(5) *Grant IV.*—With reference to the proposals in paragraph 15 of the Chairman's letter the Government is of opinion that any savings that may accrue should rather be spent upon the sanitary requirements of the town than on what is rather a luxury than a necessity.

(6) *Grant V.*—The contribution for the central office establishments will, with reference to G.O., dated 4th December 1894, No. 2527 L., be reduced from Rs. 200 to Rs. 170.

5. The budget, as revised by Government, closes with a balance of Rs. 1,310, or 5·0 per cent. of the estimated receipts.

6. The delay in submitting the budget is unsatisfactory and should be avoided in future.

(True Extract.)

for *Chief Secretary.*

To the Chairman, Municipal Council, Cannanore.
" Collector of Malabar.
" President, District Board, Malabar.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. C. A. Munisawmy.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., 14th March 1895, No. 444 M.

MARCH.

Municipal budget.

Reviewing the Cannanore — for 1895-96.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From L. B. REGO, Esq., Chairman, Municipal Council, Cannanore, to the Chief Secretary to Government (through the Sub-Collector of Malabar), dated 21st January 1895, No. 669.

I have the honour to forward the revised estimate for 1894–95 and the budget for 1895–96 duly passed by the council at their meeting.

REVISED ESTIMATE, 1894–95.

2. The opening balance adopted for the estimate is Rs. 1,740 as reviewed by Government in their order, dated 15th October last, No. 1454 M., excluding the deposits of 1893–94. The total receipts arrived at is Rs. 30,480 against the budget of Rs. 26,740 as reviewed by Government in their order, dated 8th March 1894, No. 280.

3. The increase over the budget figures is, of course, due to the inclusion of the outstanding arrears of 1893–94 of rates and taxes, &c. Special care has been taken to allow a reasonable margin for remissions.

4. *Charges*.—The mud wall proposed to be raised around the hospital compound has been constructed during the current year under new works and the charges slightly exceeded the budget allotment, which was found unavoidable. No other new work has been undertaken.

5. The charges for the year as revised under the several grants are now Rupees 29,280 against Rs. 25,980 of the budget. The increase of Rs. 3,300 is chiefly under education, sanitation, medical and miscellaneous purposes, while there is a decrease of Rs. 580 under Grants I and V. The increase can only be accounted for as due to the fact of arrears payment under several of those heads still being due, and the decrease referred to is only nominal, the advances for works under Grant I being reduced from the revised estimate column against the grant in question.

6. The variations against each item, wherever necessary, has been explained in the revised estimate.

7. The totals of the figures in the revised estimate stand as shown below against the budget:—

	Revised.	Budget.
	Rs.	Rs.
Opening balance	1,740	1,660
Receipts	30,480	26,740
Total ..	32,220	28,400
Expenditure	29,280	25,980
Balance ..	2,940	2,420

BUDGET ESTIMATE, 1895–96.

8. *Receipts*—(i) *Tax on Arts, &c.*—The finally-settled demand for current year is likely to be Rs. 3,600 against a budget of Rs. 3,000, that for the ensuing year Rs. 3,000

is considered a safe figure as last budget. As the tax is revised yearly it would be far better to keep to the original figure without any alteration which may affect the balance.

(ii) *Tax on Buildings and Lands.*—The figure ordered by Government in their order, dated 8th March 1894, No. 280 M., has been adopted for the budget against buildings; but the provision against lands has been made for only Rs. 2,800. The decrease may be accepted for this reason, that as the assessment is based on the annual produce of each land it is not likely that the produce value on all trees in gardens will continue the same always, specially now there is very little demand in the line of pepper trade and the failing of crops owing to the insufficient rain during the latter part of the two last years (1893 and 1894). The tax against this item may be allowed to stand undisturbed.

(iii) *Tax on Animals, Vehicles and Carts.*—The alteration in the figures against the items is due to the use of the greater number of four-wheeled coaches and their animals having been discontinued and to bullock coaches generally not being much used. The item for carts remains the same as last year.

(iv) *Tolls.*—In spite of the income for current year being Rs. 2,800 the council have still adopted the last budget figure. This is no doubt safe considering that at times the figure fluctuates according to the nature of competition at each sale. It has already been previously explained that it is not safe to sell the tolls separately with the object of recovering a larger sum.

(v) *Penalties.*—With the exception of those against animals, vehicles and carts, the other items remain the same as last year; the reduction was chiefly due to the reduction of tax under rates and taxes against vehicles and animals.

(vi) *Avenue and Travellers' Bungalow.*—These two items have received the same allotment as last year, although the income under contract rate for the latter is Rs. 27 per annum.

(vii) *Sale-proceeds of old Materials.*—The sum of Rs. 30 proposed against this item is intended to be realised from the sale of the materials of the municipal market building resolved to be demolished as no income is derived therefrom, on the other hand it costs the municipality nearly Rs. 100 for its upkeep.

(viii) *Sale-proceeds of Street-refuse.*—The sum of Rs. 40 is proposed *minus* Rs. 10 to that of last year. The income from this source is on account of sale of street-sweepings and the reduction was proposed owing to there being very little demand for rubbish. The sale of rubbish having risen to Rs. 80 in the current year was due to a conflicting competition between two residents beyond municipal limits who were in need of some rubbish to fill in quarries within their gardens.

(ix) *School Fees.*—The fees realised and those expected to be realised under the revised estimate of the current year have induced the council to retain the original provision ordered by Government in paragraph 3 of their order, dated 8th March 1894, No. 280 M. The high school fees alone can be estimated to produce Rs. 3,400 as recommended by the Educational authorities and there would be no danger in adopting the proposed budget figure for 1895–96.

(x) *Markets.*—The income against this item has been resolved to be withdrawn on the understanding that the building should be demolished owing to no income being derived therefrom. To carry out the intentions of the council a sum of Rs. 30 is provided under 4 (iii) Revenue from Municipal property, and if this is carried out the site on which the market stands will be lost and would be difficult to be acquired again from the Military authorities.

(xi) *Distraint Fees.*—The provision against this item has been reduced considering the difficulties experienced in attaching property as already explained and no fees being leviable on the issue of warrants.

(xii) iv. *Other Fees.*—No provision has been made for this item as the income is little or nothing for extracts from municipal registers.

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charges for lighting during the year, I propose moving the council to replace the long-standing wooden lamp-posts by iron posts from any of the iron warehouses in Madras or Bombay.

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Note.

I do not know enough about this municipality to offer many remarks, but I desire to draw attention to one point, and that relates to "Private scavenging." The amount spent under this head is more than twice the amount collected from the persons for whom the work is done.

The Chairman told me that this state of affairs had been going on for years.

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TELLICHERRY, (Signed) A. F. PINHEY,
4th February 1895. *Ag. Sub-Collector.*

Forwarded.

2. The provision for vaccination contingencies should be raised by Rs. 25 (*vide* paragraph 65 of district board's budget report).

3. The amount spent on private scavenging is more than double the amount collected from the persons for whom work is done. The private scavenging system should be self-supporting.

CALICUT, (Signed) H. MOBERLY,
8th February 1895. *Ag. Collector.*

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 31st January 1895, No. 999.

I have the honour to submit the following remarks on the Educational portion of the budget estimate of the Cannanore Municipality for 1895–96.

2. Credit should be taken for a stipendiary grant of Rs. 40 (in round numbers) on behalf of the teacher to be sent for training.

3. The allotment for results grants should, I think, be raised by Rs. 100 with reference to the actuals and the revised estimate. The Pariah school may improve and claim grants next year.

4. In the absence of the detailed statements of receipts, I am unable to ascertain the exact proportion of the net expenditure on education to the estimated income from taxation, markets and rents.

CR 447, 349 m

Cannanore

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 447 M of 1895, dated 21st Feby from the C. Mr Cannanore

Current No. 453 M of 1895, dated 26th January from the C. Mr Cannanore

Current No. 347 M of 1895, dated 31st January from the Director of Pub Instn

Current No. 709 M of 1895, dated 27th Feby from the Surgeon-general

Order— 14-3-95 No. 444 M

The Estimated receipts and charges of the Cannanore Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94:-

	Actuals, 1893-94	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1482	1660	1740	2740
Tax on Arts	3495	3030	4120	3030
Tax on Buildings and Lands	11539	10950	13610	10840
Water-tax on Buildings and Lands				
Tax on Vehicles and Animals	1259	1220	1130	1010
Tax on Carts	531	520	500	510
Tolls	2832	2500	2800	2500
Realizations under Special Acts	"	10	"	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	37	40	30	60
Conservancy receipts	51	50	80	40
Fees and Revenue from Educational Institutions ..	3814	3800	3070	3800
Fees and Revenue from Medical Institutions	25	100	40	50
Income from Markets and Slaughter-houses.	570	460	830	450
License fees	226	200	160	200
Other fees	286	210	200	170
Fines under Municipal and other Acts	194	150	170	150
Interest on Investments and premium on Loans ..	60	60	50	40
Grants and Contributions from Government	2023	1640	1620	1640
Do. from Local Boards	1626	1200	1000	1000
Do. from other bodies				
Recoveries for services to private individuals	595	600	550	600
Miscellaneous	55	"	10	"
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.				
Advances Recovered	23	"	10	"
Total ..	30722	28400	32220	29030

1740 1740 2740 2910 2950 2610
26740 30480 26090

Rs 30480, the decrease being chiefly under the taxes on arts, buildings and lands, tolls and income from slaughterhouses. It should be reported whether the revision of the house and land tax registers, referred to in paragraph 3 (1) of f.o. dated 15th October 1894 No. 1454 Rr, has been completed, and if so with what result. The amount taken credit for under contribution from Government in aid of education will be raised by Rs40, as recommended by the Director in paragraph 2 of his letter read above. The municipal Council's attention will be drawn to the remarks on the private scavenging system in the subcollector's note and in paragraph 3 of the collector's endorsement, in short the Govt. concurs.

4. Charges (1). The probable charges are entered as Rs 27,440 against Rs 29,240 in the revised estimate, the decrease being chiefly under Grant III, and advances recoverable

(2) Grant I. With reference to f.o. dated 29th November 1894 No. 1832 M, ~~a sum of Rs 200 will be provided under New works — Buildings for putting up some additional latrines and the provision of Rs 60 for repairing wells, which appears to be very inadequate, will be doubled.~~ a sum of Rs. 500 will be provided for sinking a well in Old Cannanore, and the provision of Rs 60 for repairing wells, which appears to be very inadequate, will be doubled in the current year. ~~The Chairman will be requested to~~

(3) Grant II. The municipal Council's proposal to entertain a drawing master on Rs 15 per mensem is sanctioned, but the

the increases in the salaries of the headmaster and the first assistant of the municipal high school, proposed in paragraph 11 of the chairman's letter, cannot, in the present state of the municipal finances, be approved. The abolishment for result grants ~~of Council's will be raised by Rs 100~~ Recommendation of ~~so recommended by~~ the Director in paragraph 3 will be referred to the Council, and of his letter, the chairman's attention will be drawn to the omission pointed out by Dr Duncan in paragraph 4 of the Dy Collr's.

(4) Grant III. Owing to want of funds the increase in the salary of the hospital clerk proposed in paragraph 13 of the chairman's letter must, ~~for the present,~~ be disallowed. With reference to the Surgeon General's recommendation in his letter read above, it is observed that the maximum compensation of Rs 5 for house rent is necessarily not be required in every case. The sum of Rs 10 provided for contribution on account of the Cutlers' establishment will be struck out with reference to f.o. dated 18th January 1895 No. 97L. The provision for vaccination will be raised by Rs 30, as recommended by the Collector in paragraph 2 of his endorsement. The remarks of the Sanitary Commissioner on the allotments for vaccination and Sanitation

Letter is observed is apparently in hand contemplated in view to permitting the Asst. in charge of the dispensary to carry on his private practice which should be limited by the requirements of the Asst. proper performance of the duties for which he is paid by the Govt.

Sd.

should be expedited.

(6) ~~Grant~~ Grant V. The contributions for the central office establishments will, with reference to G.O. dated 4th December 1894 No. 2027 L, be reduced from Rs 200 to Rs 170.

5. The budget, as revised by Government closes with a balance of Rs 1310 1110 5,642 or ~~2.8~~ per cent of the estimated receipts.

6. The delay in submitting the budget is unsatisfactory, and should be avoided in future.

9/3/95 W.C. 13-3-95 13/3/95

447-453-347-709

(5) Grant IV.

With reference to the proposals in para 15. of the Chairman's letter the Govt is of opinion that any savings that may accrue should rather be spent upon the sanitary requirements of the town than on what is rather a luxury than a necessity

To,
The Chairman, municipal council, Cannanore.
" Collector of Malabar.
" President, District Board, Malabar
" Accountant General.
" Director of Public Instruction
" Surgeon General
" Sanitary Commissioner
" Sanitary Engineer
Editor's Table.

Dated 21/3/95

Govt dept 29/3/95
Copy 21/3/95

14TH MARCH 1895, No. 444 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From L. B. REGO, Esq., Chairman, Municipal Council, Cannanore, to the Chief Secretary to Government (through the Sub-Collector and the Collector of Malabar), dated 21st January 1895, No. 669.

I have the honour to forward the revised estimate for 1894–95 and the budget for 1895–96 duly passed by the council at their meeting.

REVISED ESTIMATE, 1894–95.

2. The opening balance adopted for the estimate is Rs. 1,740 as reviewed by Government in their order, dated 15th October last, No. 1454 M., excluding the deposits of 1893–94. The total receipts arrived at are Rs. 30,480 against the budget of Rs. 26,740 as reviewed by Government in their order, dated 8th March 1894, No. 280.

3. The increase over the budget figures is, of course, due to the inclusion of the outstanding arrears of 1893–94 of rates and taxes, &c. Special care has been taken to allow a reasonable margin for remissions.

4. *Charges*.—The mud wall proposed to be raised around the hospital compound has been constructed during the current year under new works and the charges slightly exceeded the budget allotment, which was found unavoidable. No other new work has been undertaken.

5. The charges for the year as revised under the several grants are now Rupees 29,280 against Rs. 25,980 of the budget. The increase of Rs. 3,300 is chiefly under education, sanitation, medical and miscellaneous purposes, while there is a decrease of Rs. 580 under Grants I and V. The increase can only be accounted for as due to the fact of arrear payments under several of those heads still being due, and the decrease referred to is only nominal, the advances for works under Grant I being reduced from the revised estimate column against the grant in question.

6. The variation against each item, wherever necessary, has been explained in the revised estimate.

7. The totals of the figures in the revised estimate stand as shown below against the budget:—

	Revised.	Budget.
	RS.	RS.
Opening balance	1,740	1,660
Receipts	30,480	26,740
Total ..	32,220	28,400
Expenditure	29,280	25,980
Balance ..	2,940	2,420

BUDGET ESTIMATE, 1895–96.

8. *Receipts*—(i) *Tax on Arts, &c.*—The finally-settled demand for current year is likely to be Rs. 3,600 against a budget of Rs. 3,000, that for the ensuing year Rs. 3,000

is considered a safe figure as last budget. As the tax is revised yearly it would be far better to keep to the original figure without any alteration which may affect the balance.

(ii) *Tax on Buildings and Lands.*—The figure ordered by Government in their order, dated 8th March 1894, No. 280 M., has been adopted for the budget against buildings; but the provision against lands has been made for only Rs. 2,800. The decrease may be accepted for this reason, that as the assessment is based on the annual produce of each land it is not likely that the produce value on all trees in gardens will continue the same always, specially now there is very little demand in the line of pepper trade and the failing of crops owing to the insufficient rain during the latter part of the two last years (1893 and 1894). The tax against this item may be allowed to stand undisturbed.

(iii) *Tax on Animals, Vehicles and Carts.*—The alteration in the figures against the items is due to the use of the greater number of four-wheeled coaches and their animals having been discontinued and to bullock coaches generally not being much used. The item for carts remains the same as last year.

(iv) *Tolls.*—In spite of the income for current year being Rs. 2,800 the council have still adopted the last budget figure. This is no doubt safe considering that at times the figure fluctuates according to the nature of competition at each sale. It has already been previously explained that it is not safe to sell the tolls separately with the object of recovering a larger sum.

(v) *Penalties.*—With the exception of those against animals, vehicles and carts, the other items remain the same as last year; the reduction was chiefly due to the reduction of tax under rates and taxes against vehicles and animals.

(vi) *Avenues and Travellers' Bungalow.*—These two items have received the same allotment as last year, although the income under contract rate for the latter is Rs. 27 per annum.

(vii) *Sale-proceeds of old Materials.*—The sum of Rs. 30 proposed against this item is intended to be realised from the sale of the materials of the municipal market building resolved to be demolished as no income is derived therefrom, on the other hand it costs the municipality nearly Rs. 100 for its upkeep.

(viii) *Sale-proceeds of Street-refuse.*—The sum of Rs. 40 is proposed *minus* Rs. 10 to that of last year. The income from this source is on account of sale of street-sweepings and the reduction was proposed owing to there being very little demand for rubbish. The sale of rubbish having risen to Rs. 80 in the current year was due to a conflicting competition between two residents beyond municipal limits who were in need of some rubbish to fill in quarries within their gardens.

(ix) *School Fees.*—The fees realised and those expected to be realised under the revised estimate of the current year have induced the council to retain the original provision ordered by Government in paragraph 3 of their order, dated 8th March 1894, No. 280 M. The high school fees alone can be estimated to produce Rs. 3,400 as recommended by the Educational authorities and there would be no danger in adopting the proposed budget figure for 1895–96.

(x) *Markets.*—The income against this item has been resolved to be withdrawn on the understanding that the building should be demolished owing to no income being derived therefrom. To carry out the intentions of the council a sum of Rs. 30 is provided under 4*b* (iii) Revenue from Municipal property, and if this is carried out the site on which the market stands will be lost and would be difficult to be acquired again from the Military authorities.

(xi) *Distraint Fees.*—The provision against this item has been reduced considering the difficulties experienced in attaching property as already explained and no fees being leviable on the issue of warrants.

(xii) iv. *Other Fees.*—No provision has been made for this item as the income is little or nothing for extracts from municipal registers.

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It seems to me that the municipality have no right to spend more on this item than they manage to collect. The fees should either be raised or the field of operations extended.

The Chairman informs me that in consequence of the discussions in the council and the opposition of some of the councillors, it is very difficult to get prosecutions sanctioned; the result is that many persons, not being compelled to keep their houses and premises clean, are unwilling voluntarily to incur the expense of employing the establishment.

Tellicherry, (Signed) A. F. PINHEY,
4th February 1895. *Ag. Sub-Collector.*

Forwarded.

2. The provision for vaccination contingencies should be raised by Rs. 25 (*vide* paragraph 65 of district board's budget report).

3. The amount spent on private scavenging is more than double the amount collected from the persons for whom work is done. The private scavenging system should be self-supporting.

Calicut, (Signed) H. MOBERLY,
8th February 1895. *Ag. Collector.*

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 31st January 1895, No. 999.

I have the honour to submit the following remarks on the Educational portion of the budget estimate of the Cannanore Municipality for 1895-96.

2. Credit should be taken for a stipendiary grant of Rs. 40 (in round numbers) on behalf of the teacher to be sent for training.

3. The allotment for results grants should, I think, be raised by Rs. 100 with reference to the actuals and the revised estimate. The Pariah school may improve and claim grants next year.

4. In the absence of the detailed statements of receipts, I am unable to ascertain the exact proportion of the net expenditure on education to the estimated income from taxation, markets and rents.

From L. B. REGO, Esq., Chairman, Municipal Council, Cannanore, to the Chief Secretary to Government (through the Sub-Collector of Malabar), dated Cannanore, 26th January 1895, No. 670.

I have the honour to forward herewith a proposition statement revising the municipal establishments for 1895–96 as proposed by the council in their budget for the year under reference.

(1) *Training.*—The proposal made against this item is to send the headmaster of the Putiapeetica Mopla Municipal school to the Calicut Normal school for training as recommended by the educational authorities.

(2) *Municipal High School.*—The increase of pay allowed to the headmaster and his first assistant is explained in the covering letter to the budget for 1895–96.

(3) *Salary Result System Schools.*—An additional master on Rs. 15 per mensem is provided in the budget for the ensuing year to introduce drawing in all the schools of the town proposed by the Director.

(4) *Municipal Hospital.*—The pay of the hospital assistant, who is a Government servant, has been raised to Rs. 35 for the month with effect from 1st July 1895 as he would be promoted to a second-class hospital assistant after completing his service for promotion. The sum of Rs. 20 per mensem proposed for another hospital assistant is in accordance with G.O., dated 21st November 1894, No. 1780 M. Rs. 2 per mensem is proposed to be given to the hospital clerk whose duties have become very heavy. The increase has been made at the special recommendation of the medical officer in charge of the hospital. Re. 1 has been allowed to the compounder under the scale allowed by Government for the present.

Forwarded.

4th February 1895. (Signed) A. P. PINHEY,
Ag. Sub-Collector.

Forwarded.

8th February 1895. (Signed) H. MOBERLY,
Ag. Collector.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 27th February 1895, No. 199.

With reference to Grant III of the budget estimate of the Cannanore Municipality for the year 1895–96, I have the honour to state that the amount of Rs. 40 provided for the house-rent of the hospital assistant under contingencies should be increased to Rs. 60.

Order—dated 14th March 1895, No. 444 M., Local and Municipal.

The estimated receipts and charges of the Cannanore Municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1,482	1,660	1,740	2,980
Tax and Arts	3,495	3,030	4,120	3,030
Tax on Buildings and Lands	11,539	10,950	13,610	10,840
Tax on Vehicles and Animals	1,259	1,220	1,130	1,010
Tax on Carts	531	520	500	510
Tolls	2,832	2,500	2,800	2,500
Realizations under Special Acts	..	10	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	37	40	40	60
Conservancy receipts	51	50	80	40
Fees and Revenue from Educational Institutions	3,814	3,800	3,570	3,800
Fees and Revenue from Medical Institutions	79	100	40	50
Income from Markets and Slaughter-houses	570	460	830	450
License fees	226	200	150	200
Other fees	286	210	200	170
Fines under Municipal and other Acts	194	150	170	150
Interest on investments and premium on loans	60	60	50	40
Grants and Contributions from Government	2,023	1,640	1,620	1,680
Do. from Local Boards	1,626	1,200	1,000	1,000
Recoveries for services to private individuals	595	600	550	600
Miscellaneous	..	..	10	..
Advances Recovered	23	..	10	..
Total	30,722	28,400	32,220	29,110
Charges.				
Grant I—				
New Works—				
Buildings	8	50	60	570
Water-supply	..	..	..	750
Repairs—				
Communications	1,140	1,650	1,450	1,300
Buildings	115	1,110	740	1,000
Water-supply	..	60	60	120
Establishment	210	180	180	180
Tools and Plant and other stores	..	30	30	80
Total	1,473	3,080	2,520	4,000
Grant II—				
Training Schools	58	..	..	60
Municipal Schools—				
(*a*) On the Salary System	3,421	3,250	3,250	3,250
(*b*) On the Salary Results System	3,256	2,980	3,650	3,140
Results Grants	1,091	500	700	500
Inspection	296	260	270	260
Miscellaneous	253	280	380	530
Total	8,375	7,270	8,250	7,740
Grant III—				
Hospitals and Dispensaries	5,301	3,900	5,700	4,240
Contributions	283	270	270	260
Vaccination	619	670	670	700
Registration of Births and Deaths	235	200	190	200
Conservancy, Road-cleaning and Road-watering	7,320	6,220	6,290	6,190
Total	13,758	11,260	13,120	11,590
Grant IV—				
Lighting	1,597	1,220	1,220	1,220
Markets and Slaughter-houses	..	60	180	60
Public Garden, Survey of Land, Fire and other charges	426	590	790	640
Total	2,023	1,870	2,190	1,920
Grant V—				
Supervision and management	3,064	2,500	2,480	2,550
Advances recoverable	291	..	670	..
Refunds	..	..	10	..
Balance	1,738	2,420	2,980	1,310
Total	30,722	28,400	32,220	29,110

Revised Estimate for 1894–95.

2. The current receipts and charges are now estimated at Rs. 30,480 and Rs. 29,280, respectively, against Rs. 26,740 and Rs. 25,980 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts, buildings and lands, and that in the charges under Grants II and III and advances recoverable. Nothing has been said regarding the collection of the arrears, although in paragraph 3 (2) of G.O., dated 15th October 1894, No. 1454 M., the Chairman was required to submit a report on the subject along with this budget. This is discreditable. The Chairman should supply this omission at once and explain why he has disregarded the orders of Government in this matter. The expenditure on public works during the first eight months of the year was again very unsatisfactory. The provision of Rs. 40 made for granting house-rent allowance to the hospital assistant will, with reference to G.O., dated 7th February 1895, No. 191 M., be struck out. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,980.

Budget Estimate for 1895–96.

3. *Receipts.*—The receipts are set down at Rs. 26,090 against the revised estimate of Rs. 30,480, the decrease being chiefly under the taxes on arts, buildings and lands, tolls, and income from slaughter-houses. It should be reported whether the revision of the house and land tax registers, referred to in paragraph 3 (1) of G.O., dated 15th October 1894, No. 1454 M., has been completed, and if so with what result. The amount taken credit for under contributions from Government in aid of education will be raised by Rs. 40 as recommended by the Director in paragraph 2 of his letter read above. The municipal council's attention will be drawn to the remarks on the private scavenging system in the Sub-Collector's note and in paragraph 3 of the Collector's endorsement, in which the Government concurs.

4. *Charges.*—(1) The probable charges are entered as Rs. 27,440 against Rupees 29,240 in the revised estimate, the decrease being chiefly under Grant III and advances recoverable.

(2) *Grant I.*—With reference to G.O., dated 29th November 1894, No. 1832 M., a sum of Rs. 500 will be provided for sinking a well in old Cannanore, and the provision of Rs. 60 for repairing and improving wells, which appears to be very inadequate, will be doubled.

(3) *Grant II.*—The municipal council's proposal to entertain a drawing master on Rs. 15 per mensem is sanctioned, but the increases in the salaries of the headmaster and the first assistant of the Municipal High school, proposed in paragraph 11 of the Chairman's letter, cannot, in the present state of the municipal finances, be approved. The recommendation of the Director in paragraph 3 of his letter will be referred to the council, and the Chairman's attention will be drawn to the omission pointed out in paragraph 4 of the Director's letter.

(4) *Grant III.*—Owing to want of funds the increase in the salary of the hospital clerk, proposed in paragraph 13 of the Chairman's letter, must be disallowed. The proposal appears to have been partly made in order to permit the hospital assistant in charge of the dispensary to carry on private practice. This should be limited by the requirements of the proper performance of the duties for which he is paid by the municipality. With reference to the Surgeon-General's recommendation in his letter read above, it is observed that the maximum compensation of Rs. 5 for house-rent is not necessarily required in every case. The sum of Rs. 10 provided for contribution on account of the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The provision for vaccination will be raised by Rs. 30 as recommended by the Collector in paragraph 2 of his endorsement. The remarks of the Sanitary Commissioner on the allotments for vaccination and sanitation should be expedited.

(5) *Grant IV.*—With reference to the proposals in paragraph 15 of the Chairman's letter the Government is of opinion that any savings that may accrue should rather be spent upon the sanitary requirements of the town than on what is rather a luxury than a necessity.

(6) *Grant V.*—The contribution for the central office establishments will, with reference to G.O., dated 4th December 1894, No. 2527 L., be reduced from Rs. 200 to Rs. 170.

5. The budget, as revised by Government, closes with a balance of Rs. 1,310, or 5 0 per cent. of the estimated receipts.

6. The delay in submitting the budget is unsatisfactory and should be avoided in future.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Cannanore.
" Collector of Malabar.
" President, District Board, Malabar.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. C. A. Munisawmy.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

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G.O., 14th March 1895, No. 444 M.

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Municipal budget.

Reviewing the Cannanore — for 1895-96.

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