cal & Munl. (1895) Department.

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G.O., No. 539/m

DATED 26th March 1895.

[Despatch Abstract.]

Municipal Budget.

Reviewing the Palghat -- for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

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

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of *Palghat* during the official year 1895-96.

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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—	3030 - -	- - -	690 - -	1250 - -	4371 5 4
a. Municipal Fund					
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3750 - -	- - -	4010 - -	4050 - -	3346 8 -
b. Tax on buildings (section 63) ..	12510 - -	- - -	13460 - -	13500 - -	8173 10 10
c. Tax on lands (section 63) ..	4040 - -	- - -	4330 - -	4350 - -	2715 2 -
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	460 - -	- - -	460 - -	460 - -	324 - -
f. Tax on animals (section 77) ..					
g. Tax on carts and other vehicles without springs (section 85) ..	1800 - -	- - -	1870 - -	1890 - -	1642 - -
h. Tolls (section 91)—					
Gross receipts Rs 15330 ..					
Less Local Fund share 5110 Rs 10220	10220 - -	- - -	10220 - -	10120 - -	*9336 8 3
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
viii. Evasion of tolls	- - -	32780 - -	4350	4350	
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	50 - -	- - -	30 - -	70 - -	37 13 6
b. Ferry rents					
c. Fees under Act II of 1888 ..	- - -	50 - -	40 - -	- - -	85 - -
Carried forward ..	32830 - -	32830	34420 - -	34440 - -	25660 10 7

* Includes Rs 3080 held over for further payment under Contractors from bills, and outstandings from Local Funds, and subsequently credited to Public Works Deposits.

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

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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 ..	32830 - -	32830 - -	34420 - -	34440 - -	25660 10 7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	20 - -	/ - -	20 - -	20 - -	15 3 4
ii. Rent of buildings ..					
iii. Avenue receipts	150 - -	- - -	710 - -	150 - -	3 - -
iv. Fees from Travellers' Bungalows	280 - -	- - -	300 - -	230 - -	209 2 6
b. i. Sale-proceeds of lands and buildings					279 - -
ii. Produce of lands, gardens, &c.	60 - -	- - -	10 - -	60 - -	9 - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	100 - -	- - -	100 - -	100 - -	- - -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	550 - -	- - -	550 - -	400 - -	557 5 -
d. i. Fees from educational institutions	17890 - -	- - -	17030 - -	16290 - -	17225 - 1
ii. Other revenue from educational institutions ..	20 - -	- - -	20 - -	20 - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	- - -	/ - - -	10 - -	- - -	- - -
ii. Other Hospital receipts ..	- - -	/ - - -	- - -	- - -	- - -
f. i. Income from markets ..	610 - -	/ - - -	680 - -	630 - -	28 - -
ii. „ slaughter-houses.	610 - -	- - -	620 - -	610 - -	566 13 2
g. Other fees					599 - 4
i. Distraint fees	20 - -	/ - - -	30 - -		
ii. License fees	550 - -	/ - - -	600 - -	500 - -	11 - -
iii. Cartstand fees	860 - -	- - -	860 - -	1000 - -	769 8 -
iv. Other fees					615 10 6
h. Fines under Municipal and other Acts	500 - -	- - -	500 - -	500 - -	449 10 -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		22220 - -			
Carried forward ..	55050 - -	55050 - -	56460 - -	54950 - -	46997 15 6

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

—	Budget Estimate 1895-96. Details of Minor Heads	Budget Estimate 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 ..	55050 - -	55050 - -	56460 - -	54950 - -	46997 15 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings	5870 - -	- - -	970 - -	950 - -	268 4 10
Municipal Schools ..	4740 - -	- - -	5180 - -	5000 - -	4548 2 11
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	2650 - -	- - -	2570 - -	2330 - -	2283 4 9
iii. Other purposes	550 - -	- - -	1100 - -	550 - -	- - -
c. Other grants and contributions—					
i. Education	500 - -	14310 - -			
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1060 - -	/ - - -	980 - -	800 - -	559 2 -
ii. Other purposes	10 - -	- - -	10 - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -	- - -	- - -	- - -	2 - -
ii. Refunds of Expenditure of previous year	- - -	- - -	10 - -	- - -	4 2 6
iii. Fee for numbering carts, &c.	60 - -	- - -	60 - -	60 - -	54 11 -
iv. Other items	30 - -	1160 - -	30 - -	30 - -	49 5 -
Carried forward ..	70520 - -	70520 - -	67370 - -	64670 - -	54767 - 6

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

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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 ..	70520 - -	70520 - -	67370 - -	64670 - -	54767 - 6
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	11240 - -	- - -	- - -	- - -	- - -
ii. In the market from private individuals		11240 - -	14500 - -	14500 - -	2500 - -
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	- - -	- - -	- - -	- - -	- - -
ii. Others					200 - -
Total Receipts ..	81760 - -	81760 - -	81870 - -	79170 - -	57537 - 6
Grand Total ..	84790 - -	84790 - -	82560 - -	77920 - -	61908 12 10

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ ~~all~~ 7 classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~half~~ ~~4 annas~~ 7½ per cent. of rent value. for every 80 square yards of house sites
3. Water-tax on buildings and lands is levied at nil 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 ¾ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No 154 Dt 22-1-84, 4131 Dt 20-8-85, 223 Dt 10-2-87 & 12.1204 M. Nos Dt 5th Sept 94.
8. The house-tax registers were last revised in the official year 91-92 and the land tax registers in the official year. 88-89 and the Assessment recalculated in 91-92
9. Total extent of land assessed is 3162 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

(1) Houses- Buildings which fetch no rent are assessed at annas 4 per Rs 100 of the valuation with reference to the nature of the building and its locality and surroundings. In other cases at 5 percent on rental

(2) Lands have been assessed on the rent at 5 percent of paddy collected from lessees and commuted at 3½ paras a rupee.

(3) Paramba Tax - House sites at 6 fuco per 80 sq. yards and garden lands at 5 per cent on the rental.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 189 -9 .

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 Funds (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.	

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

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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	400 - -	- - -	140 - -	- - -	739 3 8
b. Buildings	19080 - -	- - -	18,500 - -	15,000 - -	2065 8 -
c. Drainage	- - -	- - -	330 - -	470 - -	473 6 6
d. Water-supply	150 - -	20630 - -	150 - -	150 - -	- - -
2. Repairs—					
a. Communications	7,600 - -	- - -	8,240 - -	8,100 - -	7299 - -
b. Buildings	1200 - -	- - -	740 - -	780 - -	1222 3 6
c. Drainage—					
i. Repairs to works ..					
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	100 - -	8900 - -	60 - -	50 - -	1 2 -
ii. Establishment					
iii. Contingencies					
3. Establishment	1080 - -	1080 - -	1030 - -	1080 - -	1069 2 9
4. Tools and Plant and other stores.	50 - -	50 - -	50 - -	50 - -	95 13 4
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 ..	29660 - -	29660 - -	29240 - -	25680 - -	12965 7 9
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	20110 - -	- - -	20,400 - -	20,710 - -	21332 - 10
b. Contingencies	1290 - -	21400 - -	930 - -	730 - -	1806 12 7
Carried forward ..	21,400 - -	21400 - -	21330 - -	21440 - -	23138 13 5

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

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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 ..	21,400 - -	21400 - -	21330 - -	21440 - -	23138 13 5
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2790 - -	- - -	1990 - -	2300 - -	1839 3 7
b. Results Grants	500 - -		500 - -	500 - -	391 10 6
c. Contingencies	600 - -	3890 - -	600 - -	600 - -	458 9 10
3. Salary Grants					
4. Results Grants	2,000 - -	2,000 - -	2,000 - -	2,000 - -	1807 1 7
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300 - -	- - -	300 - -	300 - -	308 - -
ii. Contingencies	30 - -	330 - -	30 - -	30 - -	33 3 11
7. Miscellaneous—					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items					
Total, Grant II ..	1- -	27620 - -	26750 - -	27170 - -	27976 10 10
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	3470 - -	- - -	3170 - -	3290 - -	2987 5 4
b. Medicines and Supplies	1200 - -	- - -	1550 - -	500 - -	614 132
c. Diet of Patients	800 - -	- - -	800 - -	800 - -	765 4 6
d. Sundries and Contingencies ..	670 - -	6140 - -	500 - -	500 - -	596 14 7
e. Contributions to Local Boards ..					
&c., &., &c. ..					
Carried forward ..	6140 - -	6140 - -	6020 - -	5090 - -	4964 5 7

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

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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 ..	6140 - -	6140 - -	6020 - -	5090 - -	4964 5 7
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	300 - -	- - -	300 - -	300 - -	109 - -
ii. Sanitary Inspection ..	300 - -	- - -	300 - -	300 - -	205 - -
iii. Medical Reserve staff ..	30 - -	- - -	30 - -	30 - -	38 - -
iv. Cutlers' Establishment ..	30 - -	660 - -	30 - -	30 - -	6 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	420 - -	- - -	450 - -	300 - -	224 6 4
b. Contingencies	210 - -	630 - -	210 - -	210 - -	102 15 1
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	180 - -	- - -	180 - -	180 - -	159 1 5
b. Contingencies	100 - -	280 - -	60 - -	60 - -	28 - 1
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	5960 - -	- - -	5750 - -	5960 - -	5402 3 -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	300 - -	- - -	300 - -	300 - -	70 13 10
b. Private scavenging—					
i. Establishment	1580 - -	- - -	1450 - -	1580 - -	1218 - -
ii. Contingencies, such as cost of scavenging carts, &c. ..	200 - -	- - -	200 - -	200 - -	157 7 9
c. Cholera charges	100 - -	- - -	100 - -	100 - -	29 - -
d. Contingencies	70 - -	8210 - -	70 - -	70 - -	38 13 5
&c., &c., &c. ..					
Total, Grant III ..	15920 - -	15920 - -	15450 - -	14110 - -	12753 2 6

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

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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	1850 - -	1850 - -	1400 - -	1550 - -	1403 7 6
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment	160 - -	- - -	160 - -	160 - -	154 8 -
b. Contingencies	80 - -	240 - -	80 - -	40 - -	11 1 -
5. Avenues—					
a. Establishment	40 - -	- - -	40 - -	40 - -	16 15 7
b. Contingencies	60 - -	100 - -	60 - -	60 - -	- - -
6. Public Garden—					
a. Establishment	70 - -	- - -	70 - -	70 - -	70 5 5
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	100 - -	170 - -	100 - -	100 - -	27 - -
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 ..	2360 - -	2360 - -	1910 - -	2020 - -	1683 5 6

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

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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 ..	2360 - -	2360 - -	1910 - -	2020 - -	1683 5 6
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	170 30 - -	- - -	170 30 - -	170 30 - -	29 7 -
iii. Printing	900 - -	- - -	900 - -	900 - -	884 12 7
iv. Compensation for lands ..					
v. Other items	50 - -	980 - -	100 - -	50 - -	83 14 -
Total, Grant IV ..	3340 - -	3340 - -	2940 - -	3000 - -	2681 7 1
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1650 - -	- - -	1270 - -	1620 - -	1567 15 9
ii. Inspection					
b Collection of Municipal Taxes—					
i. Establishment	1150 - -	- - -	1040 - -	1120 - -	969 7 4
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	400 - -	- - -	400 - -	400 - -	381 2 1
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	400 - -	- - -	450 - -	270 - -	426 3 6
e. Contributions for Central office and Audit establishments ..	370 - -	4000 - -	370 - -	370 - -	356 - -
Total, Grant V ..	4000 - -	4000 - -	3530 - -	3780 - -	3700 12 8
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	1000 - -	1000 - -	1000 - -	1000 - -	1000 - -
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..			- -	100 - -	
b. „ of current year ..	900 - -	900 - -	520 - -	- - -	81 1 3

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

—	Budget Estimate 1895-96. Details of Minor Heads.	Budget Estimate 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	- - -	- - -	- - -	- - -	5 - -
b. Others	- - -	- - -	- - -	- - -	24 2 -
Refunds of other than current collections ..	30 - -	30 - -	100 - -	50 - -	32 8 8
Discount					
Pensions and gratuities	1000 - -	1000 - -	- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..	83470 - -	83470 - -	79520 - -	75490 - -	61220 4 9
Balances—					
a. Municipal Fund	- - -	1320 - -	3030 - -	2430 - -	688 8 1
b. Endowments					
c. Water-tax Fund					
Grand Total ..	- - -	84790 - -	82560 - -	77920 - -	61908 12 10.

NOTE TO STATEMENT II.

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

Liabilities—	RS.	Assets.	RS.
Balance of Loans		Municipal Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Deposit Balance .. { Cash .. .. / Securities	
Other Liabilities (in detail)		Sinking Fund of loans	
		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 1895–96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Kumarapuram Road.	400	-	-	-	400	-	-	
2									
3									
	Total ..	400	-	-	-	400	-	-	
(b)	Buildings		×						× Amount provided in the Revised Estimate, the balance to be provided in the Budget for 96-97 if necessary.
1	Dance Market.	13,500	10,000	-	-	1,470	-	-	
2	New College buildings.	12,000	-	-	-	12,000	-	-	
3	Elsworthy's Reading Room	1,500	-	-	-	1,500	-	-	
4	Victoria College Idtrine	1150	-	-	-	1150	-	-	
5	Wall round the College Compound	1,000	-	-	-	1,000	-	-	
6	Play Ground	1,000	-	-	-	1000	-	-	
7	Flooring for the Middle School	700	-	-	-	700	-	-	
8	Pond to College	260	-	-	-	260	-	-	
	Total ..	31,110	10,000	-	-	19,080	-	-	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1895–96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..	-	-	-	-	-	-	-	
(d)	Water-supply								
1	Well at Dayirakkara Street	150	-	-	-	150	-	-	
2									
3									
	Total ..	150	-	-	-	150	-	-	

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							Total mileage of roads, streets, lanes, &c., in the town.
1								
2								Metalled or Gravelled } Unmetalled.
3								
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
	— will follow —							
	Total ..	7600	-	-				

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	Latrines	500	..	..				
2	Victoria College Lawn Tennis Court							
3	Ground and fence	300	..	..				
4	Hospital and fence and annual thatching	120	..	..				
5	Travellers' Bungalow and fence	70	..	..				
6	Pounds	20	..	..				
7	S. A. Schools buildings	50	..	..				
8	Vaccination Depots	50	..	..				
9	Miscellaneous Burial Grounds	30	..	..				
	Latrines for fairs and festivals	60	..	..				
	Total ..	1200	..	..				

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							
1	Cleaning and repairing wells	100	-	-				
2								
3								
	Total ..	100	-	-				

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 with Rs 15 horse allowance ..	1	* 60	-	-	852	14	5
Sub Overseer.							
~~Maistries~~ .. Peon	1	* 20	-	-	167	1	7
		5	-	-	60	-	-
Total ..	3	90	-	-	1,080	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1,080	-	-

* For 3 months + 20 days @ Rs 70 with horse allowance of Rs 15
and for 8 months + 11 days @ Rs 50 with
※ For 8 months and 11 days @ Rs 20.

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—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
~~Head Master~~ ..Principal ..	1	500			6,000		
~~1st Assistant Master~~ Vice .. do— ..	1	300			3,600		
~~2nd~~ 1st " Assistant Master ..	1	150			1,800		
2nd —— do ——	1	80			960		
3rd —— do ——	1	70			840		
4th do	1	60			720		
5th do.	1	60			720		
6th do.	1	60			720		
7th do.	1	50			600		
8th do.	1	50			600		
9th do.	1	47			564		
10th do.	1	30			360		
11th do.	1	25			300		
12th do.	1	16			192		
Malayalam Master.	1	12			144		
do.	1	8			96		
Sanskrit Master.	1	20 up to 8 August 95			274		
Writing Master.	1	25 from 9 August			300		
Drawing Master	1	25			300		
Clerk and Librarian	1	20			240		
Senior Gymnastic Instructor	1	25			300		
Junior —do—	1	20			240		
Head Peon	1	15			180		
2nd —do—	1	15			180		
3rd —do—	1	7 6			84		
4th —do—	1	5			72		
Scavenger	1	5			60		
	1	6			72		
Total ..	27	(a) 1669	8	—	20,104	—	—
		(b) 1674	8	—			
Deduct Fines and Stoppages ..					4	—	—
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					20,100	—	—

(a) up to 8th August 95
(b) from 9th August 95

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 A.V. School Head Master	1	18	—	—	216	—	—
2nd Master	1	15	—	—	180	—	—
3rd —do—	1	10	—	—	120	—	—
4th —do—	1	8	—	—	96	—	—
Total	4	51	—	—	612	—	—
Pathmatmipuram Head Master	1	12	—	—	144	—	—
2nd —do—	1	9	—	—	108	—	—
3rd —do—	1	6	—	—	72	—	—
4th —do—	1	5	—	—	60	—	—
Total	4	32	—	—	384	—	—
Viruvilai Head Master	1	8	—	—	96	—	—
2nd —do—	1	5	—	—	60	—	—
Total	2	13	—	—	156	—	—
Koppram Head Master	1	7	—	—	84	—	—
2nd —do—	1	5	—	—	60	—	—
Total	2	12	—	—	144	—	—
Kammalatara Head Master	1	10	—	—	120	—	—
2nd —do—	1	8	—	—	96	—	—
3rd —do—	1	5	—	—	60	—	—
Total	3	23	—	—	276	—	—
Kalmantapam Head Master	1	9	—	—	108	—	—
2nd —do—	1	6	—	—	72	—	—
Total	2	15	—	—	180	—	—
Madrasa e Mithila Miraitia Head Master	1	9	—	—	108	—	—
2nd —do—	1	6	—	—	72	—	—
3rd —do—	1	4	—	—	48	—	—
Total	3	19	—	—	228	—	—
Methupalayam Head Master	1	7	—	—	84	—	—
2nd —do—	1	5	—	—	60	—	—
Total	2	12	—	—	144	—	—
Schools for backward Classes.							
Chucklers School, Kunnam Teacher	1	7	—	—	84	—	—
Cheruman's School, Nuram Teacher	1	7	—	—	84	—	—
—do— Parakkunnam Teacher	1	7	—	—	84	—	—
Circle Gymnastic Instructor	1	15	—	—	180	—	—
Drawing Master	1	20	—	—	240	—	—
Total ..	27	233	—	—	2796	—	—
Deduct Fines and Stoppages ..					6	—	—
Add arrears for last year paid this year ..					-	—	—
Balance (Statement II) ..					2790	—	—

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	1	25	-	-	300	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300		
7. GYMNASTIC INSTRUCTORS							
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 III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	131	4	-	for 4 months 525	-	-
" "	1	153	2	-	for 8 do 1225	-	-
Midwife	1	35	-	-	420	-	-
Clerk and Compounder	1	10	-	-	120	-	-
~~Compounder~~ Ward Attendant ..	1	15	-	-	180	-	-
Servants .. Waterman	1	7	-	-	84	-	-
" .. Cook	1	5	-	-	60	-	-
" .. Gardener	1	5	-	-	60	-	-
Washerman	1	5	-	-	60	-	-
Sotty { Male	1	3	-	-	36	-	-
Sotty { Female	1	6	-	-	72	-	-
Peon	1	5	-	-	60	-	-
Female Ward attendant	1	5	-	-	60	-	-
Total	13	(a) 237	4	-			
		(b) 249	2	-	3022	-	-
Branch Dispensary—Hospital Assistant	1	25	-	-	300	-	-
Compounder	1	9	-	-	108	-	-
Waterman	1	3	-	-	36	-	-
Total	3	37	-	-	444	-	-
Total ..	16	(a) 274	4	-			
		(b) 286	2	-	3466	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					3470	-	-

(a) For 4 months
(b) For 8 months

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 1st Class.	1	15	-	-	180	-	
2nd Class.	1	10	-	-	120	-	
Vaccinahiy							
Peons	1	10	-	-	120	-	
Total ..	3	35	-	-	420	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					420	-	-
4. Registration—							
Registrars	1	15	-	-	180	-	-
Peons							
Total ..	1	15	-	-	180	-	
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-

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	1	35	-	-	420	-	-
" Peons @ Rs 6.	2	12	-	-	144	-	-
"	4	36	-	-	432	-	-
Maistries 4 @ Rs 9 / 3 @ Rs 8	3	24	-	-	288	-	-
Scavengers @ Rs 6.	14	84	-	-	1,008	-	-
Sweepers @ Rs 6.	48	288	-	-	3,456	-	-
Road Sotties	3	18	-	-	216	-	-
Total	75	497	-	-	5,964	-	-
Fairs and Festivals Cyclu Estt					50	-	-
Road watering Coolies	4	16	-	-	64	-	- for 4 months.
Total ..	79	-	-	-	6078	-	-
savings on account of Deduct Fines and Stoppages ..					118	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					5960	-	-

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							
Maistries	1	12	"	"	144	"	"
Scavengers	20	120	"	"	1440	"	"
Total ..	21	132	"	"	1584	"	"
Deduct Fines and Stoppages ..					4	"	
Add arrears for last year paid this year ..					"		
Balance (Statement II) ..					1580	"	
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	1	6	"	"	72	"	"
Servants	1	5	"	"	60	"	"
Scavenger	1	2	"	"	24	"	"
Total ..	3	13	"	"	156	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					4	"	"
Balance (Statement II) ..					160	"	"
5. Avenues—							
Servants .. @ Rs 3	4	12	"	"	48	"	"
		for 4 months for old plants.					
Total ..	4	12	"	"	48	"	"
Deduct Fines and Stoppages ..					8	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					40	"	"
6. Public Garden—							
Gardener	1	6	"	"	72	"	"
Total ..	1	6	"	"	72	"	"
Deduct Fines and Stoppages ..					2	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					70	"	"

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	40	-	-	480	-	-
Correspondence Clerks	1	20	-	-	240	-	
Assistant Correspondence Clerk	1	15	-	-	180	-	-
"							
Accountant	1	35	-	-	420	-	
Head Peon	1	8	-	-	96	-	
Peon	1	6	-	-	72	-	
Masalji	1	6	-	-	72	-	
Municipal Prosecutor	1	10	-	-	120	-	
Total ..	8	140	-	-	1680	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					1680	-	
ii. Inspection—							
Chairman's salary or carriage allowance ..							
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 V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks .. Shroff	1	15	-	-	180	-	-
Bill Collectors @ Rs 14	2	28	-	-	336	-	-
~~Peons~~ .. Process Clerk	1	8	-	-	96	-	-
Bill Collectors @ Rs 9	3	27	-	-	324	-	-
Peons @ Rs 6	3	18	-	-	216	-	-
Total ..	10	96	-	-	1152	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1150	-	-
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* Palghat 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.	3700	-	-	-	-	-	3700	-	-	3650	-	-	-	-	-	-	-	-	50	-	-
2. Tax on buildings	12450	-	-	30	-	-	12420	-	-	12320	-	-	-	-	-	-	-	-	100	-	-
3. Tax on lands	3920	-	-	-	-	-	3920	-	-	3890	-	-	-	-	-	-	-	-	30	-	-
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	15330	-	-	-	-	-	15330	-	-	15330	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	610	-	-	-	-	-	610	-	-	610	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	610	-	-	-	-	-	610	-	-	610	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	860	-	-	-	-	-	860	-	-	860	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	1070	-	-	40	-	-	1030	-	-	950	-	-	-	-	-	-	-	-	80	-	-
Tax on vehicles with Springs	400	-	-	-	-	-	400	-	-	400	-	-	-	-	-	-	-	-	-	-	-
Tax on Carts	1800	-	-	-	-	-	1800	-	-	1800	-	-	-	-	-	-	-	-	-	-	-
Rent on lands	20	-	-	-	-	-	20	-	-	20	-	-	-	-	-	-	-	-	-	-	-
Total ..	40770	-	-	70	-	-	40700	-	-	40440	-	-	-	-	-	-	-	-	260	-	-

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.	-	-	-	100	-	-	100	-	-	100	-	-	-	-	-										
2. Tax on buildings	-	-	-	210	-	-	210	-	-	190	-	-	20	-	-										
3. Tax on lands	-	-	-	150	-	-	150	-	-	150	-	-	-	-	-										
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9 Private scavenging fees	-	-	-	150	-	-	150	-	-	110	-	-	40	-	-										
10 Tax on vehicles with Springs	-	-	-	60	-	-	60	-	-	60	-	-	-	-	-										
11 Tax on Carts.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
12 Rent on lands.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Total ..	-	-	-	670	-	-	670	-	-	610	-	-	60	-	-	-	-	-	-	-	-	-	-	-	-

Statement VI.—Revised Estimate for 189$\frac{4}{5}$-9$\frac{5}{6}$.

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	690 - -	- - -	- - -	690 - -	— 1250 - -	Due to savings under several heads of expenditure (vide also Govt. Memorandum Dy 3 Sept. 94, No 746)
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53)	2501 - -	1502 8 -	1509 - -	4010 - -	4050 - -	Due to the increase in the assessment in consequence of the remissions granted by the Council on appeal.
b. Tax on buildings (section 63)	9386 9 7	4728 7 4	4073 6 5	13460 - -	13500 - -	
c. Tax on lands (section 63)	3578 15 5	1160 14 -	751 - 7	4330 - -	4350 - -	Due to reductions and remissions to be granted for vacancy and on account of poverty.
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77)	342 - -	66 - -	118 - -	460 - -	460 - -	
f. Tax on animals (section 77)						
g. Tax on carts and other vehicles without springs (section 85)	1538 - -	296 - -	332 - -	1870 - -	1890 - -	Due to evasion by people by using the carts beyond the Municipal limits.
h. Tolls (section 91)—						
Gross receipts	8640 3 11	5883 2 1	6689 12 1	15330 - -	15180 - -	
Less Local Fund share	5760 2 7	3933 5 4	4459 13 5	10220 - -	10120 - -	
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c.						
vi. Tax on animals						
vii. Tax on carts, &c.						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds	11 8 -	14 6 6	18 8 -	30 - -	70 - -	
b. Ferry rents						
c. Fees under Act II of 1888	15 - -	75 - -	25 - -	40 - -	- - -	Due to licenses issued under Act II of 1888 for certain dramatic performance.
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	9 5 10	- 4 1	10 10 2	20 - -	20 - -	
ii. Rent of buildings						
iii. Avenue receipts	544 6 7	58 3 -	165 9 5	710 - -	150 - -	Due to a large sale of avenues standing dangerous to the public safety.
iv. Fees from Travellers' Bungalows	253 12 -	96 8 -	46 4 -	300 - -	230 - -	Due to increase in the number of travellers halted in the Bungalow.
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	2 4 -	4 12 1	7 12 -	10 - -	60 - -	vide para 18 of the Covering letter Dy 20th January 1895 No 177.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	79 9 6	- - -	20 6 6	100 - -	100 - -	
Carried forward	24022 9 6	11936 4 4	11537 6 6	35560 - -	35000 - -	

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 ..	24022	9	6	11936	4	4	11637	6	6	35560	"	"	35000	"	"	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	-	-	-	544	5	-	550	"	"	550	"	"	400	"	"	Due to the increased receipts during 93-94 having been taken as the basis.
d. i. Fees from educational institutions	10319	7	2	6205	14	3	6710	8	10	17030	"	"	16290	"	"	Vide para 21 of the Covering letter 17th January 95 No 177.
ii. Other revenue from educational institutions ..	"	"	"	"	"	"	20	"	"	20	"	"	20	"	"	
e. i. Sale-proceeds and composition fees of medicines ..	3	4	"	-	-	-	6	12	"	10	"	"	"	"	"	
ii. Other Hospital receipts ..	"	"	"	4	2	7	"	"	"	"	"	"	"	"	"	
f. i. Income from markets ..	424	6	2	251	3	"	255	9	10	680	"	"	630	"	"	Due to the recovery of the arrears of 1893-94
ii. ,, slaughter-houses	416	11	8	195	9	11	203	4	4	620	"	"	610	"	"	-do- -do- -do-
g. Other fees																
i. Distraint fees	20	"	"	5	8	"	10	"	"	30	"	"	"	"	"	
ii. License fees	473	2	"	87	8	"	126	14	"	600	"	"	500	"	"	Due to increased receipts on account of licenses for noxious trades as sanctioned in G.O. No 775 Sept 94, No 1204 M. Mis & to the recovery of arrears of fees by prosecutions
iii. Cartstand fees	433	11	9	369	11	5	426	4	3	860	"	"	1000	"	"	
iv. Other fees																Due to Combination in the sale and low bids and to the recovery of the arrears of 93-94.
h. Fines under Municipal and other Acts	310	15	"	83	5	"	189	1	"	500	"	"	500	"	"	
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings	-	-	-	25	"	"	970	"	"	970	"	"	950	"	"	Due to increase on account of the S. A. School building at Pathinatinpuram and decrease on account of College Gymnasium
Municipal Schools ..	3019	7	4	1629	6	3	2160	8	8	5180	"	"	5000	"	"	Due to the increased rate of grant on behalf of the Victoria College Masters having been sanctioned only from 1st April 94 and to the receipt of grant on account of furniture and Gymnastic apparatus supplied during 93-94.
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical	"	"	"	2283	4	9	2570	"	"	2570	"	"	2330	"	"	Due to increased expenditure under Medicines & supplies as sanctioned in G.O. dated 2nd November 94, No 1604 M. Mis.
iii. Other purposes	550	"	"	-	"	"	550	"	"	1100	"	"	550	"	"	Due to the Contribution due from the Malabar District Board towards the up. Kesp. of the Local Fund Roads for 93-94 having had to be adjusted during 94-95 for reasons stated in para 24 of the Chairman's Letter dated 5th July 94, No 1869 embodied in G.O. dated 11th September 94, No 1248 M. Lt M.
Carried forward ..	39993	10	7	23621	2	6	26286	5	5	66280	"	"	68780	"	"	

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 ..	39,993	10	7	23,621	2	6	26,286	5	5	66,280	-	-	63,780	-	-	
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 ..	489	6	-	187	-	-	490	10	-	980	-	-	800	-	-	Due to the decrease in the no. of houses scavenged & the raising of the rate of fees from 2 annas to 3 annas for single and double visits, and to the increased arrears at the close of the previous year.
ii. Other purposes	-	12	-	-	-	-	9	4	-	× 10	-	-	-	-	-	× Due to the anticipation of special fees for the Vaccinator to visit the houses, as contemplated in para 5(d) of the Sanitary Commissioner's letter embodied in G.O. dated 19th October 94, 10502 M. & M.
b. Other items—																
i. Fishery rents	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	
ii. Refunds of Expenditure of previous year	0	7	-	4	2	6	9	9	-	10	-	-	-	-	-	
iii. Fee for numbering carts, &c.	51	3	-	9	4	-	8	13	-	60	-	-	60	-	-	
iv. Other items	14	14	3	29	1	-	15	1	9	30	-	-	30	-	-	
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	14,500	-	-	100	-	-	-	-	-	14,500	-	-	14,500	-	-	
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Receipts ..	55,060	4	10	23,953	4	-	26,819	11	2	81,870	-	-	79,170	-	-	
Grand Total ..	55,740	4	10	23,953	4	-	26,819	11	2	82,560	-	-	77,920	-	-	

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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	58	9	2	-	-	-	81	6	10	140	-	-	-	-	-	Due to compensation paid for lands taken up for the Cherakkad and Sekharipuram Road.
b. Buildings	200	-	-	101	2	-	18,300	-	-	18,500	-	-	15,000	-	-	(a) Due to re-allotment of funds for (1) the Municipal Office building No 2500 and 21 The Low Caste School buildings No 150 and to provision having been made for compensation for lands required for the Municipal Office, Pethudathi puram, Cheruvoor School buildings @ Rs 230, 150 & Rs 30 respectively & for the Cathinamthupuram S. School, Vaccination Depot at Vadakkekara & a gate for the Kongad & Elavakode Toll @ Rs 910, Rs 50 and Rs 35 - -
c. Drainage	287	10	-	403	6	6	426	-	-	(b) 330	-	-	470	-	-	and a gate for the Kongad & Elavakode Toll @ Rs 910, Rs 50 and Rs 35
d. Water-supply	-	-	-	-	-	-	150	-	-	150	-	-	150	-	-	(b) Due to additional allotment sanctioned in the return for the quarter ending 30th September 94.
2. REPAIRS—																
a. Communications	5568	8	-	1770	10	4	2671	8	-	(c) 8240	-	-	8,100	-	-	(c) Due to provision having been made for the repairs of certain culverts at a cost of Rs 161 and for the construction of a fence on the right hand side of the road near the Kalpathi Bridge as sanctioned in the Return for the Quarter ending 30th September 94.
b. Buildings	490	9	6	245	15	-	249	6	6	(d) 740	-	-	780	-	-	(d) Due to savings effected and to provision having been made for the repairs of sheds attached to Latrines and of the Vaccination Depôt at the Hospital.
c. Drainage—																
i. Repairs to works ..																
ii Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	45	-	-	-	-	-	15	-	-	60	-	-	50	-	-	Due to additional allotment required for repairing the Traveller's Bungalow well.
ii. Establishment																
iii. Contingencies																
3. ESTABLISHMENT	655	8	-	433	7	11	374	8	-	1,030	-	-	1,080	-	-	Due to the Municipal Overseer's place having been left unfilled for about 2 months.
4. TOOLS AND PLANT AND OTHER STORES.	26	6	9	4	14	9	23	9	3	50	-	-	50	-	-	
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 ..	7,332	3	5	2959	8	6	21,907	12	7	29,240	-	-	25,680	-	-	
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	13,600	3	8	7154	6	8	6799	12	9	20,400	-	-	20,710	-	-	Due to savings effected on account of the reduction made in the Subordinate Establishment in accordance with G O 94 dated 9th No 1086 A1 ditto and to provision having been made to pay the two teachers for 10 days whose services were dispensed with.
b. Contingencies	684	4	10	707	11	5	245	1	2	× 930	-	-	730	-	-	× Due to additional allotment required in consequence of the retrenchment made in the allotment for 94-95.
ii. On Salary-Results System—																
a. Fixed Payments	1280	6	2	635	1	10	709	9	10	* 1990	-	-	2,300	-	-	* Due to some teachers not having been allowed, for want of proper qualifications to draw the full pay assigned for their posts and to the non-employment of certain teachers.
b. Results Grants				391	10	6	500	-	-	500	-	-	500	-	-	
c. Contingencies	302	1	1	74	-	-	297	14	11	600	-	-	600	-	-	
3. SALARY GRANTS																
4. RESULTS GRANTS	-	-	-	1492	3	7	2,000	-	-	2,000	-	-	2,000	-	-	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	15,866	15	4	10,453	2	-	10,553	-	8	26,420	-	-	26,840	-	-	

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 ..	15,866 15 4	10,455 2 -	10,553 - 8	26,420 - -	26,840 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	194 - -	100 - -	106 - -	300 - -	300 - -	
ii. Contingencies	18 10 6	- 4 -	11 5 6	30 - -	30 - -	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment						
ii. Contingencies						
c. Other items						
Total, Grant II ..	16,079 9 10	10,555 6 -	10,670 6 2	26,750 - -	27,170 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	2,063 5 9	1,004 8 8	1,106 10 3	3,170 - -	3,290 - -	Due to the Hospital assistant attached to the Palghat Hospital not having drawn his increased pay since he did not pass the prescribed examination.
b. Medicines and Supplies	969 4 7	- - -	580 11 5	× 1,550 - -	500 - -	× Due to additional allotment sanctioned in G. O. dated 2nd November 94 No 1604 M. Mis + 12th October 94 No 1443 M. Mis.
c. Diet of Patients	318 - 9	86 6 11	481 15 3	800 - -	800 - -	
d. Sundries and Contingencies ..	178 - 7	205 11 4	321 15 5	500 - -	500 - -	
e. Contributions to Local Boards ..						
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	- - -	109 - -	300 - -	300 - -	300 - -	
ii. Sanitary Inspection ..	- - -	205 - -	300 - -	300 - -	300 - -	
iii. Medical Reserve staff ..	- - -	38 - -	30 - -	30 - -	30 - -	
iv. Cutlers' Establishment ..	- - -	6 - -	30 - -	30 - -	30 - -	
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions						
3. Vaccination—						
a. Establishment	163 4 9	35 - -	286 11 3	450 - -	300 - -	Due to provision having been made for the retention of the 2nd class Vaccinator as ordered in G.O. 327- July 94, No 982 M. Mis and to the payment of the Salaries of the vaccinators which was held over for future payment pending verification of their work.
b. Contingencies	25 1 6	12 10 -	184 14 6	210 - -	210 - -	
c. Contributions to Local Boards ..						
Carried forward ..	3,717 1 11	1,702 4 11	3,622 14 1	7,340 - -	6760 - -	

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 ..	3,717	1	11	1,702	4	11	3,622	14	1	7,340	-	-	6,260	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	119	7	11	57	9	5	60	8	1	180	-	-	180	-	-	
b. Contingencies	48	11	-	-	-	-	11	5	-	60	-	-	60	-	-	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	3,741	3	3	1,858	10	3	2,008	12	9	5,750	-	-	5,960	-	-	Due to savings effected.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	126	2	6	-	-	-	173	13	6	300	-	-	300	-	-	
b. Private scavenging—																
i. Establishment	929	1	11	439	7	11	520	14	1	1,450	-	-	1,580	-	-	Due to savings effected.
ii. Contingencies, such as cost of scavenging carts, &c. ..	108	-	4	95	-	-	91	15	8	200	-	-	200	-	-	
c. Cholera charges	15	3	7	29	-	-	84	12	5	100	-	-	100	-	-	
d. Contingencies	22	12	10	17	14	3	47	3	2	70	-	-	70	-	-	
Total, Grant III ..	8827	13	3	4199	14	9	6622	2	9	15,450	-	-	14,710	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment																
b. Contingencies	727	7	2	535	14	-	672	8	10	1,400	-	-	1,550	-	-	Due to savings effected.
2. i. MARKETS—																
a. Establishment																
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment																
b. Contingencies																
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment	104	-	-	52	-	-	56	-	-	160	-	-	160	-	-	
b. Contingencies	5	-	-	1	4	3	75	-	-	80	-	-	40	-	-	Due to provision having been made for the purchase of certain articles required for the Travellers' Bungalow use.
5. AVENUES—																
a. Establishment	-	-	-	-	-	-	40	-	-	40	-	-	40	-	-	
b. Contingencies	8	8	-	-	-	-	51	8	-	60	-	-	60	-	-	
6. PUBLIC GARDEN—																
a. Establishment	46	13	5	22	8	7	23	2	7	70	-	-	70	-	-	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	13	11	-	-	-	-	86	5	-	100	-	-	100	-	-	
Carried forward ..	905	7	7	611	10	10	1004	8	5	1910	-	-	2020	-	-	

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 ..	905	7	7	611	10	10	1004	8	5	1,910	-	-	2020	-	-	
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 ..	-	-	-	-	-	-	30	-	-	30	-	-	30	-	-	
iii. Printing	590	12	8	146	1	11	309	3	4	900	-	-	900	-	-	
iv. Compensation for lands ..																
v. Other items	27	4	-	17	-	-	72	12	-	100	-	-	50	-	-	Due to law charges on account of certain suits which are now pending in the Court.
Total, Grant IV ..	1,523	8	3	774	12	9	1,416	7	9	2,940	-	-	3000	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	765	1	-	404	5	1	504	15	-	1,270	-	-	1,620	-	-	Due to savings effected.
ii. Inspection																
b Collection of Municipal Taxes—																
i. Establishment	681	2	9	359	7	4	358	13	3	1,040	-	-	1,120	-	-	Due to savings effected
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	96	7	-	263	8	4	303	9	-	400	-	-	400	-	-	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	225	3	4	179	-	4	224	12	8	450	-	-	270	-	-	Due to increase in the Postage & other contingencies & the purchase of certain furniture for the Office and & the payment of quit rents for the Municipal Office site.
e. Contributions for Central office and Audit establishments ..	345	-	-	316	-	-	25	-	-	370	-	-	370	-	-	
Total, Grant V ..	2112	14	1	1522	5	1	1417	1	11	3530	-	-	3780	-	-	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.	-	-	-	1000	-	-	1,000	-	-	1,000	-	-	1000	-	-	
b. Invested on account of Sinking Fund (Value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	
b. ,, of current year ..	-	-	-	81	1	3	520	-	-	520	-	-	-	-	-	

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	"	"	"	24	2	"	"	"	"	"	"	"	"	"	"	
Refunds of other than current collections ..	99	10	6				"	5	6	100	"	"	50	"	"	Due to remissions granted by the Council.
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	35,975	11	4	34817	12	7	43,554	4	8	79530	"	"	76490	"	"	
Balances—																
a. Municipal Fund	"	"	"	"	"	"	"	"	"	3030	"	"	2430	"	"	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	39975	11	4	34817	12	7	43554	4	8	82,560	"	"	77,920	"	"	

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

(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 I Newworks (a) Communications	"	"	"	74	8	7	"	"	"	74	8	7	Return for the Quarter ending 30th September 94 dd		
(b) Buildings	15,000	"	"	144	8	4	"	"	"	15144	8	4	G.O. dated 19th October 1894, No 1504 M Mis		
(c) Drainage	470	"	"	155	"	"	"	"	"	625	"	"	Do	Do	Do
Grant I 2 Repairs (a) Communications	8,100	"	"	35	"	"	"	"	"	8135	"	"	Do	Do	Do
Grant II 2 M.L. Schools on Salary System (a) Estt	20,710	"	"	30	"	"	"	"	"	20740	"	"	G.O. dated 17th November 1894, No 1768 M Mis		
Grant III 1 (b) Medicines and supplies	500	"	"	469	4	7							G.O. dated 12th October 1894, No 1443 M Mis		
				579	11	7	"	"	"	1549	12	2	G.O. dated 2-November 94, No 1604 M Mis		
3 Vaccination (a) Establishment	300	"	"	120	"	"	"	"	"	420	"	"	Do	Do	Do
	45080	"	"	1608	1	1	"	"	"	46688	1	1			

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

STATEMENT VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on									Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
					Works.			Establishment.			Contingencies.			Total.													
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

STATEMENT VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid. Up to 31st March 1894-95	Amount paid. In 1894-95	Amount paid. In 1895-96	Amount transferred to Sinking Fund. Up to 31st March 1896	Amount transferred to Sinking Fund. In 1894-95	Amount transferred to Sinking Fund. In 1895-96	Invested out of the total amount transferred up to end of 1894-95 In Government Securities.	Invested out of the total amount transferred up to end of 1894-95 In the Savings Bank.
			Number of years.			Number of years.				
1	2	3	4			6			10	11
Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
6 per cent for all the items										
4000 " "	For a municipal Office.	16th or 3rd dated 25th January 92.	4	1000 " "						
10000 " "	" Bazar market									
2000 " "	" New Slaughter House									
650 " "	" Purchase of site for the Cart Stand.	175 dated 9th June 1892.								
350 " "	" Extension - Durbar School.	Borrowed in September 94								
Total. 17000 " "										

municipal Office
Dalhousie. 20th January 95.

revision of Establishment.

No.	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		Rs.	Rs.	Rs.	Rs.	
Hospital.						
1	1st Class Assistant Surgeon	131-4-- (For 4 months) 153-2-- (For 8 months)	131-4-- (For 4 months) 153-2-- (For 8 months)	21-14--	--	
1	Hospital assistant.	35	35	"	"	
1	Midwife	10	10	"	"	
1	Clerk and Compounder	15	15	"	"	
1	Ward attendant	7	7	"	"	
1	Waterman	5	5	"	"	
1	Cook	5	5	"	"	
1	Gardener	5	5	"	"	
1	Washerman	3	3	"	"	
1	Toty Male	6	6	"	"	
1	Toty Female	5	5	"	"	
1	Peon	5	5	"	"	
1	Female Ward attendant	5	5	"	"	
		(a) 237-4 (b) 259-2	(a) 237-4 -- (b) 259-2 --			
Dispensary						
1	Hospital Assistant	25	25	"	"	
1	Compounder	9	9	"	"	
1	Waterman	3	3	"	"	
		37	37			
16	Total per mensem.	296-2--	296-2--	21-14--	-	
	Total per annum	3,466.	3,466.	175	-	

(a) for 4 months
(b) for 8 months.

Explained in Hospital Budget Covering letter.

Chairman

r revision of Establishment.

E OF CHARGE.							
	Proposed Scale.				Proposition.		
n.	Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
			Minimum.	Maximum.	Amount.	Amount.	
			RS.	RS.	RS.	RS.	
	1	Nuisance Inspector	35	35	5	"	Explained in the Budget Covering Letter.
	2	Peons @ Rs 6.	12	12	"	"	
	4	Maistries @ Rs 9	36	36	"	"	
	3	Maistries @ Rs 8	24	24	"	"	
	14	Scavengers @ Rs 6	84	84	"	"	
	48	Sweepers @ Rs 6	288	288	"	"	
	3	Road Jotie's @ Rs 6	18	18	"	"	
	4	Road Watering Coolies @ Rs 4	16	16	"	"	
		Extra Establishment for fairs &c (for 4 months)	50	50	"	"	
	79	Total per mensem	563	563	5	"	
		Total per annum		6078	60	"	

Chairman.

or revision of Establishment.

RE OF CHARGE.							
	Proposed Scale.				Proposition.		
m.	Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
			Minimum.	Maximum.	Amount.	Amount.	
			RS.	RS.	RS.	RS.	
	1	Municipal Overseer	50	50	-	20	Explained in the Budget Covering Letter.
	1	Horse allowance	15	15	-	-	
	1	Pew	5	5	-	-	
	1	Sub Overseer	20	20	20	-	
	3	Total per mensem	90	90	-		
		Total per annum	1080	1080	-		

Chairman.

5
Leo 20 Nov 95

for revision of Establishment.

...RE OF CHARGE.							
...um.	Proposed Scale.				Proposition.		Grounds of proposition.
	Number	Designation.	Pay.		Increase per month.	Decrease per month.	
			Minimum.	Maximum.	Amount.	Amount.	
		A. V. School	Rs.	Rs.	Rs.	Rs.	
	1	Head Master	18	18	"	"	
	1	2nd —do—	15	15	"	"	
	1	3rd —do—	10	10	"	"	
	1	4th —do—	8	8	"	"	
			51	51	"	"	
	1	Pattinatiyuram Head Master	12	12	"	"	
	1	2nd —do—	9	9	"	"	
	1	3rd —do—	6	6	"	"	
	1	4th —do—	5	5	"	"	
			32	32	"	"	
	1	Tamil School Head Master	8	8	"	"	
	1	2nd —do—	5	5	"	"	
			13	13	"	"	
	1	Koppam School Head Master	7	7	"	"	
	1	— 2nd —do—	5	5	"	"	
			12	12	"	"	
	1	Kamplatara School Head Master	10	10	"	"	
	1	2nd —do—	8	8	"	"	
	1	3rd —do—	5	5	"	"	
			23	23	"	"	
	1	Kalmantapam school Head Master	9	9	1	"	
	1	2nd —do—	6	6	"	"	
			15	15	1	"	
	1	Madrasa Mithda Muathu Head Master	9	9	1	"	
	1	2nd —do—	6	6	"	"	
	1	3rd —do—	4	4	"	"	
			19	19	1	"	
	1	Methpolium school Head Master	7	7	7	"	
	1	2nd —do—	5	5	5	"	
			12	12	12	"	
		Schools for Backward Classes.					
	1	Chuckkorschool Tamanan — Teacher	7	7	"	"	
	1	Cherumerschool Parakannan — Teacher	7	7	"	"	
	1	— do — Nurani Teacher	7	7	7	"	
	1	Circle Gymnastic Instructor	15	15	"	"	
	1	Drawing Master	20	20	20	"	
27		Total per mensem	233	233	41	"	
		Total per annum.	2796	2796	492	"	

Explained in the Budget covering letter.

Chairman.

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maxim
					RS.	RS.
249 No 1492 No	11th February 1890 & 18th April 1894.	Grant I Public Works 3 Establishment.	1	Municipal Overseer	70	70
				Horse allowance	15	15
			1	Peon	5	5
			2	Total per mensem	90	90
				Total per Annum	1080	1080

Municipal Office,
Palghat 20th January 1895

3/402 Mar 1895

Statement of Propositio

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Ma
				A. V. School	Rs.	
			1	Head Master	18	
			1	2nd —do—	15	
			1	3rd —do—	10	
			1	4th —do—	8	
					51	
			1	Patrimahipuram Head Master	12	
			1	2nd —do—	9	
			1	3rd —do—	6	
			1	4th —do—	5	
					32	
			1	Triumilaischool Head Master	8	
			1	2nd —do—	5	
					13	
			1	Koppam School Head Master	7	
			1	2nd —do—	5	
					12	
			1	Kamandalaraschool Head Master	10	
			1	2nd —do—	8	
			1	3rd —do—	5	
					23	2
			1	Kalmantapamschool Head Master	8	8
			1	2nd —do—	6	6
					14	1
			1	Madrasa Muthalamiratten Head Master	8	8
			1	2nd —do—	6	6
			1	3rd —do—	4	4
					18	1
				Schools for Backward Classes.		
			1	Chucklerischool Kumaran Teacher	7	7
			1	Cherumerischool Parakunnam Teacher	7	7
			1	Circle Gymnastic Instructor	15	1
			23	Total per mensem	192	1
				Total per annum	2304	23

Grant II - Education.
(2) Municipal Schools.
(ii) On Salary Grants System
(a) Fixed Payments.

492 of 96

15th April 1894.

Municipal Office
Palghat 20th January 95

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maxi
					RS.	RS.
						Main
			1	1st Class Assistant Surgeon	131-4--	131-
			1	Hospital Assistant	35	35
			1	Midwife	10	10
			1	Clerk and Compounder	15	15
			1	Ward Attendant	7	7
			1	Waterman	5	5
			1	Cook	5	5
			1	Gardener	5	5
			1	Washerman	3	3
			1	Jotty Male	6	6
			1	Jotty Female	5	5
			1	Peon	5	5
			1	Female Ward Attendant	5	5
					23 7-4	237-
						Brand
			1	Hospital Assistant	25	25
			1	Compounder	9	9
			1	Waterman	3	3
					37	37
			16	Total per mensem	274-4-	274
				Total per annum	3291.	3,29

4 92 M

18th April 1894

Grant III Sanitation and Medical Service

1 Hospitals and Dispensaries

(a) Establishment.

Municipal Office
Palghat 20th January 1895

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.				Na
			Number	Designation.	Pay.		
Number	Date.				Minimum.	Maxi	
					Rs.	Rs	
492 M.	18th April 1894	Grant III Sanitation and Medical Services (a) Conservancy Road cleaning and Road watering.	1	Nuisance Inspector	30	3	
			2	Peons @ Rs 6	12	1	
			4	Maistries @ Rs 9	36	3	
			3	Maistries @ Rs 8	24	2	
			14	Scavengers @ Rs 6	84	8	
			48	Sweepers @ Rs 6	288	2	
			3	Road Sirdies @ Rs 6	18	1	
			4	Road Watering Coolies @ Rs 4	16	1	
				Extra Estt for fairs &c (for 4 months)	50	5	
			79	Total per mensem	558	55	
				Total per annum		6	

Municipal Office
Palghat 20th January 1895

II to VII

Cw 350 1895
RQs

Order sanctioning present establishment.

Number	Date.
492 Mo	18th April 1894
492 Mo	18th April 1894

From,

The Chairman,
municipal Council,
Palghat.

To The Chief Secretary to Govt.
Local & municipal Deptt,
Madras.

Thro' The Collector of malabar.
&
The Head Assistant Collector
of malabar.

Dated. 20th
Despatched.
Received. } January 1895

CHIEF SECRETARIAT
GOVERNMENT OF MADRAS

No. Enclosures
Letter No. 177.
20-1-95

—

Proposition Statement
to accompany the Budg
Report for 1895-96-
Palghat municipali

6
Wor Mo 99

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.				N
			Number	Designation.	Pay.		
Number	Date.				Minimum.	Maxi	
					RS.	Rs	
492 M	18th April 1894	Grant V (a) General Establishment i Offic Establishment	1	Manager	40	4	
			1	Accountant	35	3	
			1	Correspondence Clerk	20	2	
			1	Assistant Correspondence Clerk	15	15	
			1	Prosecutor	10	10	
			1	Head Peon	8	8	
			1	Masalji	6	6	
			7	Total per mensem	134	134	
				Total per annum		160	
492 M	18th April 1894	Grant V (b) General Establishment Collectors of Municipal Taxes. i Establishment	1	Shroff	15	15	
			2	Bill Collectors @ Rs 12	24	24	
			3	Bill Collectors @ Rs 8	24	24	
			1	Process Clerk	8	8	
			3	Peons @ Rs 6	18	18	
			10	Total per mensem	89	89	
				Total per annum		1068	

Municipal Office
Palghat 20th January 1895

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. P. I. CHINNASAWMY PILLAY Avargal, Rao Bahadur, Chairman, Municipal Council, Palghat, to the Chief Secretary to Government (through the Collector and the Head Assistant Collector of Malabar), dated Palghat, 20th January 1895, No. 177.

I have the honour to submit herewith the budget estimates of the receipts and charges of the Palghat municipality for the ensuing year 1895–96, as also the revised estimates for the current year. All the entries have been fully considered and passed by the council at meetings held for the purpose.

REVISED ESTIMATE FOR 1894–95.

2. The year 1894–95 was expected to open with a *minus* balance of Rs. 1,250, but the provision made for the municipal office not having been utilized in the last year, the year 1893–94 closed with a balance of Rs. 688–8–1 or Rs. 690 against a *minus* balance of Rs. 1,250 as anticipated in the budget for 1894–95. Including the above balance and excluding the loan of Rs. 14,500, the total receipts according to the revised estimate amount to Rs. 68,060 against the budget estimate of Rupees 63,420. The excess of Rs. 4,640 over the budget grant occurs chiefly under "avenue receipts, Rs. 560;" "sale-proceeds of night-soil, street sweepings, &c., Rs. 150;" "fees from educational institutions, Rs. 740;" "license fees, Rs. 100;" "grants and contributions from local boards, Rs. 790;" "grants and contributions from Government, Rs. 200;" and "private scavenging fees, Rs. 180."

Expenditure.

3. *Grant I.*—The amount shown under this grant exceeds the budget figure by Rs. 3,560, which is mainly due to the re-allotment of Rupees 2,500 for the municipal office building, to a provision of Rs. 910 having been made towards the salary-results school building at Patinnattinpuram, and to the subsequent additional allotments sanctioned by the council for various other works* during the year.

	Rs.
*(1) Compensation for house-sites, &c., to be taken up for the municipal office building	230
(2) Compensation for lands taken up for the Sekharipuram and Cherakkad roads	140
(3) Compensation for land required for the Cherumer's school building	30
(4) Constructing a fence on the right-hand side of the Kalpatti bridge	35
(5) Constructing a drain near the mosque at Big Bazaar ..	155
(6) Repairing the travellers' bungalow well	5
(7) Constructing vaccination depôt at Vadakkumtara	50
(8) Constructing a toll-gate at Olavakkode	35
(9) Repairing vaccination depôt at the hospital	25
Total ..	705

4. *Grant II.*—The charges under this grant are estimated at Rs. 26,750 against Rs. 27,170, the budget grant. The decrease of Rs. 420 is due to savings effected on account of the reductions made in the Victoria College establishment, in accordance with G.O., dated 14th August 1894, Mis. No. 1086 M.

5. *Grant III.*—The total expenditure under this grant amounts to Rs. 15,450 against Rs. 14,710, the budget estimate for the current year. The increase occurs mainly under "medicines and supplies," and is due to the payment of bills on account of the supplemental medical indents for 1893–94 during the current year. This, coupled with the fact that, under G.O., dated 29th June 1894, No. 1207 L., the Accountant-General had to purchase a draft on London for £31–14–1, being the remittance to Messrs. Burgoyne, Burbidges and Company on account of medical stores required from October 1894 to September 1895, has increased the expenditure in the current year. Moreover, the increase in the expenditure is also due to the fall in exchange.

6. *Grants IV and V.*—Rs. 2,940 and Rs. 3,530 have been provided under these two grants against Rs. 3,000 and Rs. 3,780, respectively, the figures in the current year's budget estimate, and these call for no special remarks.

7. *Repayment of Debt, &c.*—A sum of Rs. 1,520 has been provided for the payment of the second instalment (Rs. 1,000) of the loan and of the interest (Rs. 520) for the year ending 1st February 1895. A sum of Rs. 100 is also provided under "refunds of other than current collections."

8. The total expenditure under all grants amounts to Rs. 79,530 against the budget estimate of Rs. 75,490 for the current year. The above expenditure includes all the allotments made for the new works for which a loan of Rs. 17,000 has been raised. The variations between the revised and the budget estimates for 1894–95 are fully explained in column 7 of statement VI, and the revised estimate closes with a balance of Rs. 3,030 against Rs. 2,430, the amount anticipated in the budget for the current year. This amount has been shown as the opening balance of 1895–96.

Budget Estimate for 1895–96.

Receipts.

9. The receipts under the several heads for the year 1895–96 are estimated at Rs. 84,790, which includes the loan referred to in paragraph 27, Provincial and other grants of Rs. 6,370 on account of the above improvements to the college and the opening balance of Rs. 3,030.

A.—Receipts from Taxation.

10. Under the head of rates and taxes, the estimated income is Rs. 32,780 against Rs. 34,350, the revised receipts, Rs. 34,370, the budget grant for the current year, and Rs. 28,617–13–1, the actuals of the previous year. The decrease in the proposed estimate over the revised and budget estimates of the current year is due to a large amount of arrears of the previous years having been collected during 1894–95.

11. Excluding income from miscellaneous sources and contributions from Provincial and Local funds, the chief sources of revenue are "tax on arts," "tax on buildings and lands," "tax on vehicles with springs," "tax on carts," "tolls" and "licenses." The total receipts under these sources are as follow:—

	Rs.
(1) Tax on arts	3,750
(2) „ on buildings and lands	16,550
(3) „ on vehicles and carts	2,260
(4) Tolls	15,330
(5) Licenses	550
Total ..	38,440

12. *Tax on Arts.*—The receipts under this head are estimated at Rs. 3,750, which includes Rs. 100 brought forward on account of arrears of the current year.

13. *Tax on Buildings and Lands.*—As sanctioned in G.O., dated 3rd July 1894, Mis. No. 946 M., this tax is to be levied at 7½ per cent. on the annual rental. The receipts from house-tax are estimated at Rs. 12,510 inclusive of Rs. 190 brought forward on account of arrears against Rs. 13,460, the revised estimate for the current year, and Rs. 8,173–10–10, the actuals of the previous year. The increase in the revised estimate is due to a large amount of arrears of the previous year having been collected during the current year. Rs. 4,040 are estimated under land-tax and include Rs. 150, arrears of the current year brought forward.

14. *Tax on Vehicles and Carts.*—The income from this source is estimated at Rs. 2,260 against Rs. 2,330, the revised estimate, and Rs. 1,966, the actuals of the previous year. The increase of Rs. 70 in the revised estimate is due to the efforts made to seize all carts which are evading registration.

15. *Tolls.*—Under this head the figure in the revised estimate, viz., Rs. 10,220, has been repeated, and the council resolve to continue the levy of tolls at three-fourths of the maximum rates. The council have provided a sum of Rs. 8,000 for the construction and maintenance of roads, which is 78·3 per cent. of the net municipal income from tolls.

16. *License Fees.*—The receipts under this fluctuating item are estimated at Rs. 550 against Rs. 500, the revised estimate, and Rs. 500, the budget estimate for the current year. The increase of Rs. 50 in the proposed estimate over that in the budget estimate for the current year is due to the increased receipts on account of licenses for offensive and dangerous trades as sanctioned in G.O., dated 5th September 1894, Mis. No. 1204 M.

B.—Miscellaneous Receipts.

17. The miscellaneous receipts, exclusive of the loan referred to in paragraph 27 *infra*, and the grant from Government taken credit for on account of the above loan, are estimated at Rs. 31,370 against Rs. 33,020 and Rs. 30,300, the revised and budget estimates, respectively, for the current year. The decrease in the proposed estimate is due chiefly to the increase in the receipts from school-fees and to the decrease in the "avenue receipts" and "grants and contributions from Government and local boards," and is explained below in detail.

18. *Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, Produce of Lands, &c.*—A sum of Rs. 610 is estimated under these heads against Rs. 1,140, the revised estimate, and Rs. 560, the budget estimate for the current year. The increase in the revised estimate under "avenue receipts" is due to the sale of a large number of avenue trees standing dangerous to the public safety. The current year's figure of Rs. 60 under the item "produce of lands, gardens, &c.," is repeated.

19. The vegetable garden, opened in 1892 within the premises of the present municipal office buildings, is, as usual, being manured with poudrette. As the public show great aversion to the use of vegetables from a garden manured with poudrette, a sum of Rs. 60 only is entered against the head "produce of lands, gardens, &c." A new garden will be opened on the ground attached to the municipal office site as soon as the construction of the building is completed.

20. *Conservancy Receipts.*—The receipts under this head are estimated at Rs. 550 against Rs. 400, the budget estimate for the current year. The actuals of last year amounted to Rs. 557–5–0. Night-soil had at last found a market for the first time in the last year for agricultural purposes, which should be solely attributable to the strict adherence to the order contained in paragraph 3 of G.O., dated 7th September 1891, No. 1438 M., in which the Government directed the opening of a municipal garden and the manuring of it with night-soil, so that "if the experiment proves successful, a demand may be created." It is hoped that the demand for night-soil will increase in due course, when its value as manure is more widely known among cultivators.

—	Budget estimate for 1895–96.	Revised estimate for 1894–95.	Budget estimate for 1894–95.
	Rs.	Rs.	Rs.
* Victoria College ..	17,000	16,300	15,340
Anglo-Vernacular salary-result school..	450	430	540
Other salary-result schools	440	300	410
Total ..	17,890	17,030	16,290

	Rs.	A.	P.
† Victoria College	16,517	8	0
Anglo-Vernacular salary-result school..	455	0	0
Other salary-result schools	252	8	1
Total ..	17,225	0	1

21. *Fees and Revenue from Educational Institutions.*—The receipts from school-fees are estimated at Rs. 17,890 against Rs. 17,030, the revised estimate, and Rs. 16,290, the budget estimate for the current year, the details of which are shown in the margin.* The actuals of the last year amounted to Rs. 17,225–0–1 as shown in the margin.† The council have, after careful consideration, reduced the Principal's estimate for 1895–96 from Rs. 17,610 to Rs. 17,000, which itself is in excess of the actuals of the last year by the sum of Rs. 482–8–0. The figure shown against other salary-results schools is what was given by the Educational Department. A sum of Rs. 20 is expected from the sale-proceeds of old furniture, &c., of the Victoria College, and is shown under "other revenue from educational institutions."

22. *Income from Markets and Slaughter-houses.*—The income from markets is estimated at Rs. 610 against Rs. 630, the budget estimate for the current year. The current year's figure of Rs. 610 under "income from slaughter-houses" has been repeated.

23. The construction of the Dance market has been given on contract and will, I trust, be completed by the next year. The erection of the slaughter-house is being proceeded with and the new building will be ready for occupation by the 31st March 1895.

24. *Other Fees—Cart-stand Fees.*—The receipts under this head are estimated at Rs. 860 against Rs. 860, the revised estimate, and Rs. 1,000, the estimate for the current year. The actuals of the previous year amounted to Rs. 615–10–6.

25. From the 1st April 1894 the council resolved to levy six pies instead of four pies upon each cart which uses the cart-stand, and on leasing the cart-stand for 1894–95 at this increased rate of fees, the amount of the bid came to only Rs. 720 against Rs. 1,000, the estimate for the current year. The increase of Rs. 140 observed in the revised estimate over the amount of lease is due to the collection of the arrears of the previous year with penal interest.

26. *Fines under Municipal and other Acts.*—The current year's figure of Rs. 500 is repeated in the proposed estimate as well as in the revised estimate, the actuals of the previous year having been Rs. 449–10–0.

27. *Grants and Contributions from Government.*—The Principal, Victoria College, proposes that the marginally-noted works should be taken in hand at a very early date for the improvement of the institution. The institution is now the largest of the Second-grade colleges in the Presidency. The council having considered the college to be more a Malabar district college than a municipal institution, owing to the fact that, of the 441 students of the college, 200 come from the different taluks of the Malabar district, and, of the remaining 241, only 190 come from the Palghat municipality, 36 from the Cochin State, 3 from the Travancore State and 12 from other districts, resolved to apply to the district board for an one-third grant for the additional buildings and improvements to the college, to obtain a third grant from the Provincial funds, and to raise a third sum as a loan. The council requested the district board whether it would be pleased

	Rs.
(1) New College buildings	12,000
(2) Elsworthy's Reading-room ..	1,500
(3) Latrine for the college	1,150
(4) Wall round the college compound	1,000
(5) Play ground	1,000
(6) Flooring for the middle school ..	700
(7) Porch to the college	260
Total ..	17,610

to give a grant of Rs. 5,700 and a loan of Rs. 5,700 (to be repaid within three years) for additional buildings to the college. The district board has adopted the following resolution on the subject:—

"The board regrets that the state of its funds does not permit of its helping the municipal council."

The council have since adopted the following resolution on the 21st December 1894:—

"2. (2) The council consider that the improvements to the college amounting to Rs. 17,610 are required and solicit that Government will be pleased to give a loan of Rs. 11,240 on such favourable terms as they may deem necessary and a grant of Rs. 5,870 from Provincial funds."

Under these circumstances, a sum of Rs. 5,870 is taken credit for as Provincial grants for these works. During the last year the council proposed to construct (1) an additional college building costing Rs. 9,000, (2) Elsworthy's Reading-room at Rs. 1,500, and (3) the college latrine at Rs. 1,150. The proposal for the construction of the college extension and the Elsworthy Reading-room had to be abandoned—one as the Director of Public Instruction and the Malabar District Board declined to sanction any grant for it, and the other as no Provincial grant was sanctioned. The construction of the latrine had to be postponed, as the council were confronted with a large deficit on account of the college. Should the Government be not pleased to sanction the grant and the loan of Rs. 11,240 from Provincial funds as taken credit for by the council, the council would not be in a position to carry out any of the works enumerated above. Excluding the above grant, a sum of Rs. 4,740 is estimated under "grants to municipal schools" which is made up of the following:—

	Rs.	Rs.
Salary grants on behalf of the masters of the college at Rs. 350 per month		4,200
Salary grants on account of the gymnastic instructor in salary-result schools		70
Salary grants on account of the drawing master in salary-result schools		120
Special contingencies of the college furniture ..	175	
Library books	100	
Maps	25	
		300
Special contingencies to salary-result schools, *i.e.*, on account of furniture to low-caste schools		30
Results grants to salary-results schools		20
Total ..		4,740

The amount of Rs. 970 shown in the revised estimate for the current year against "grant from Government—Buildings" is Rs. 610, the grant expected on account of the Victoria College gymnasium completed during 1893–94, and Rs. 360, grant taken credit for on account of (1) the Patinnattinpuram salary-result school and (2) two low-caste schools. The details of Rs. 5,180 shown in the revised estimate against the same head—municipal schools—are shown in the margin.

	Rs.
Salary grants on behalf of the masters of the college	4,750
Special contingencies, such as furniture and gymnastic apparatus supplied during the previous year	180
Grant on account of a human skeleton..	30
Salary and other grants to salary-result schools	220
Total ..	5,180

28. *Grants and contributions from Local Boards.*—Rs. 2,650 are provided under this head against the revised estimate of Rs. 2,570 and the current year's estimate of Rs. 2,330. The increase in the revised estimate is due to increased expenditure for the purchase of medicines, as sanctioned in G.Os., dated 12th October and 2nd November 1894, Mis. Nos. 1443 M. and 1604 M., respectively; but the increase in the budget estimate is due to the fact that, under the rules, the municipal portion of the pay of the Assistant Surgeon will increase, and there will be a corresponding decrease in the payment from the Provincial funds from 1st July 1895, when the

Assistant Surgeon commences his 22nd year of service. The municipal portion will be Rs. 153–2–0 instead of Rs. 131–4–0 and the Provincial Rs. 56–14–0 instead of Rs. 78–12–0. The usual grant of Rs. 550 has been anticipated from the district board towards the upkeep of the local fund roads situated within the municipal limits. The increase of Rs. 550 in the revised estimate is due to the circumstances explained in paragraph 24 of my letter embodied in G.O., dated 11th September 1894, Mis. No. 1243 M.

29. *Other Grants and Contributions—Education.*—As stated in paragraph 21 of my letter embodied in G.O., dated 18th April 1894, No. 492 M., Local and Municipal, a sum of Rs. 500 is anticipated by public subscription, out of which the sum of Rs. 300 has been received and is held in deposit. This amount would be utilized for the construction of the Elsworthy Reading-room, should the Government be pleased to sanction the loan required for this purpose (*vide* paragraph 31).

30. *Recoveries on account of services rendered to Private Individuals.*—The estimated receipts under this head amount to Rs. 1,060 inclusive of Rs. 110 brought forward on account of arrears, against Rs. 980, the revised estimate, and Rs. 800, the budget estimate for the current year. The increase in the revised estimate over the budget estimate is explained in column 7 of statement VI—Revised Estimate—Receipts for 1894–95; but the increase in the proposed estimate is due to the expected extension of the private scavenging service in the next year. Since 1st April 1894 there has been an increase in the number of houses scavenged, it having risen from 530 to 609.

31. *Loans.*—For the purposes shown in paragraph 27 *supra*, a sum of Rs. 11,240 has been entered under this head in accordance with the resolution of the council therein quoted. The council would not have been necessitated to apply for a loan of Rs. 11,240 from Provincial funds if the district board had only given them an one-third grant towards the improvements to the college. Mr. Moberly, Collector and President of the District Board, who attended the last prize distribution at the college, was good enough to say that "he would make no promises, but the district board would probably consider favourably proposals for pecuniary assistance, seeing that the college was the most important one in the district."* The result of the council's application to the district board for pecuniary assistance has already been stated in paragraph 27 *supra*. The college is largely taken advantage of by students from the local fund limits, and the district board, with an income of about six lakhs a year, could help the municipal council with all fairness and justice. The resources of the municipal council are limited, and, of their limited receipts, they have to allot nearly Rs. 2,000 every year for payment of the annual instalment of (Rs. 1,000), the loan, and of the interest amounting to Rs. 920. Moreover, in the revised estimate of the current year, the sum of Rs. 1,811–7–11 had to be re-allotted for the construction of the municipal office—a sum which was utilized in the last year when the municipality was confronted with a heavy deficit, and in the next year they had to find funds for the additional expenditure for the Dance market and for the repairs of the latrines as required in G.O., dated 30th March 1894, No. 413 M. The council were unable to allot any funds for the construction of the Branch dispensary, additional pucca latrines, caste and lying-in wards at the hospital, owing to their present financial difficulties. If the loan now proposed is also raised from Provincial funds, I cannot understand how the municipal council will be able to make provision for the liquidation of the proposed loan, with their limited resources and with their liability to provide funds for liquidating the loan of Rs. 16,000 already raised, within the next sixteen years, attending at the same time to the pressing demands of the medical and sanitary authorities for such improvements as have been shown above. Under these circumstances, I beg respectfully to suggest that the Government will be pleased to ask the district board for a grant of Rs. 5,700 out of the local funds and to sanction a loan of Rs. 5,700 (in addition to a grant of a similar sum) for the improvements to the college.

* Extract taken from a report published in the local newspaper.

Expenditure.

32. The subjoined abstract exhibits the proposed expenditure under various grants compared with the revised estimate for 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	Rs.	Rs.	Rs.
Grant I	12,965	29,240	29,660
Do. II	27,977	26,750	27,620
Do. III	12,753	15,450	15,920
Do. IV	2,681	2,940	3,340
Do. V	3,701	3,530	4,000
Repayment of debt, &c.	1,143	1,620	1,930
Pension, &c.	..	..	1,000
Total ..	61,220	79,530	83,470
Closing balance ..	688	3,030	1,320
Total, including balance ..	61,908	82,560	84,790

33. *Grant I, Public Works—New Works—Communications.*—The council have adopted the following resolution *in re* the construction of a new road to Kumarapuram at a cost of Rs. 400 :—

"The sum of Rs. 400 for the Kumarapuram road will be met out of the road allotment of Rs. 8,000."

The want of this road is much felt, and owing to want of funds the council have resolved to utilize Rs. 400 from the sum of Rs. 8,000 set apart for road repairs. The provision in the revised estimate is due to the additional allotment sanctioned by the council during the quarter ending 30th September 1894, and to the compensation paid for land taken up for the Cherakkad.

34. *Buildings.*—The amount provided under this head is Rs. 19,080, which includes the amount of Rs. 17,610 required for the works enumerated in paragraph 27 *supra*. The council have only allotted a sum of Rs. 1,470 as additional expenditure on account of the Dance market in the next year as, in consequence of keen competition among contractors, the construction of this building has been given on contract at 15 per cent. less than the estimated sum of Rs. 13,500 sanctioned in G.O., dated 16th October 1894, Mis. No. 1482 M. The council were unable to allot any funds for the construction of caste and lying-in wards, additional pucca latrines, branch dispensary, &c., owing to their present financial difficulties.

35. *Drainage.*—The progress of the preliminary survey for drainage scheme was reported in paragraph 34 of my letter embodied in G.O., dated 11th September 1894, No. 1243 M. The council do not propose to allot any sum under this head, as the consideration of the drainage scheme for this town have been postponed indefinitely under G.O., dated 8th November 1894, No. 1668 M., Local and Municipal.

36. *Water-supply.*—A sum of Rs. 150 is provided under this head for the construction of a well for the Muhammadans inhabiting the Dayirakara street.

37. *Repairs—Communications.*—A sum of Rs. 7,600 has been allotted for the repairs of roads against Rs. 8,240, the revised estimate. The increase in the revised estimate is due to the additional allotment sanctioned during the quarter ending 30th September 1894 and to provision having been made for the repairs of certain culverts on the Kannadi river road.

38. The council have allotted 78·3 per cent. of the toll receipts for the construction and maintenance of roads (Rs. 400 for a new road and Rs. 7,600 for repairing roads) and the construction of culverts on the roads. The roads are now in very fair order as reported in my annual report read in G.O., dated 11th September 1894, No. 1243 M. The details of the grants for roads are shown in statement II-A, part II.

39. *Buildings.*—Rs. 1,200 have been allotted for repairs of buildings and fences against the current year's revised and budget estimates of Rs. 740 and Rs. 780,

respectively. The increase is due to provision having been made for the thorough repairs of latrines as required by Government in G.O., dated 30th March 1894, No. 413 M.

40. *Water-supply—Repairs to Works, Machinery, &c.*—A sum of Rs. 100 is provided under this head against Rs. 60 and Rs. 50 in the revised and budget estimates for the current year. The increase in the budget provision is due to the proposed renewal of parapet walls to two of the wells.

41. *Establishment.*—The permanent overseer will retire from the municipal service on the expiry of his two years' furlough on the 21st May 1895. For the sum of Rs. 70, the council propose to have two overseers—an overseer on Rs. 50 and a sub-overseer on Rs. 20 from and after the retirement of the permanent incumbent. The overseer will also draw his usual horse allowance of Rs. 15. Considering the vast area the overseer has to traverse, he cannot be expected to have more than a general supervision over all the public works in this municipality. Frequent inspection and supervision of important works like the Dance market will require the services of a sub-overseer whose pay scarcely exceeds that of a maistry, and I request that the Government will be pleased to accord its sanction for the same. The usual provision of Rs. 50 under "Tools and plant" and other "Stores" has been repeated.

42. *Grant II, Education—Municipal Schools on the Salary system.*—The provision of Rs. 20,110 made under this head shows a decrease of Rs. 600. This is due to the fact that some reduction was effected in the college staff in accordance with G.O., dated 14th August 1894, Mis. No. 1086 M., during the year. Notwithstanding this reduction, I regret to observe that the college is not self-supporting as the subjoined figures would show:—

	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	RS.	RS.
Receipts—		
Grant from Provincial Funds on account of expenditure during 1893-94—	RS.	
Victoria College gymnasium	610	
" " furniture	100	
Gymnastic apparatus	80	790 ..
School-fees	16,300	17,000
Salary grants on behalf of masters	4,750	4,200
Grant on account of special contingencies including loan.	30	300 / *17,610*
Other receipts	20	20
Total ..	21,100	21,520 / *17,610*
Grand Total ..	21,890	21,520 / *17,610*
Expenditure—		
Establishment charges	20,400	20,110
Contingencies	930	1,290
Public Works, &c.	260	300 / *17,610*
Total ..	21,590	21,700 / *17,610*

Taking the revised estimate and the proposed budget estimate figures separately, I beg to submit that, but for the receipt of a Provincial grant of Rs. 790 on account of expenditure of the previous year, the revised estimate would, so far as it relates to the college, close with a deficit of Rs. 490. Turning to the budget estimate, a sum of Rs. 17,000 or Rs. 700 in excess of the revised estimate is anticipated under "school fees." In this connection, I may be permitted to quote from a letter of Mr. Flanagan, Inspector of Schools, on the financial position of this college.

"5. I am of opinion that it is hurtful to the efficiency of an educational institution and to the due performance of duty on the part of the staff of teachers, if expenditure and income are run too closely, that is, if they are not upon such a footing as that, no doubt can be entertained as regards the solvency of the institution and its ability to pay its way to a certainty, and in this connection I may express it as my opinion that the staff of teachers is too highly paid. In Government colleges men who have held university degrees for ten and twelve years and whose service under Government is sometimes longer still, and who are therefore teachers of experience draw only Rs. 40 to Rs. 60. While in the Victoria College, one man who passed B.A. in 1892, draws Rs. 60, another who passed B.A. the same year Rs. 50, one who graduated in 1886, Rs. 80 and so on.

"6. Doubtless, the institution is one of the most important second grade colleges in the presidency, but that is no reason why the expenditure should be unnecessarily high in comparison with other institutions."

The municipal council agreeing with the inspector of schools in considering that the college staff is too highly paid, requested me to move the educational authorities to furnish them with a revised scale of pay for the college. I have addressed the Director of Public Instruction and his proposals are awaited. I consider that the pay of the college staff should be revised irrespective of the consideration whether or not the college works at a profit to the municipality, provided that Dr. Duncan is also of opinion that the masters are too highly paid. But the college has been working at a loss for the last two years. All these difficulties would not have been felt by the council but for the appointment of a European Assistant at the college—an appointment which was strongly opposed by Dr. Duncan, which was not recommended by the then Collector of Malabar, and about which Mr. Monro, the late Acting Director of Public Instruction, drew the attention of Government in his letter, dated 9th February 1894, No. 1280, read in G.O., dated 18th April 1894, No. 492 M. The council now consider that the retention of the European Assistant is too costly, but having entered into a contract with him, they are bound to have him for three years more. But the council could retain the services of all the masters including the European Assistant, if, as I suggested last year, "the Director of Public Instruction would only sanction *every year* grant in accordance with the Grant-in-Aid Code and G.O., dated 6th May 1892, No. 783 M., on the distinct understanding that if, in any year, the college worked at a profit, the profit be spent on improvements to the college suggested by the Educational Department." If the Government is not pleased to sanction full salary grants to the staff of the college, or if the cost of the staff is not materially reduced, it will not be possible for the council to allot any funds out of their receipts for the improvements of the college for many years more. Under "contingencies" a sum of Rupees 1,290 is provided showing an increase of Rs. 360 over the revised estimate, although this will be covered by a provincial grant of Rs. 300. The details are given in the margin.

	RS.
Class books	20
Prize books	50
Stationery and printing	500
Maps	50
Furniture	350
Library books	200
Ordinary contingencies	120
Total ..	1,290

43. *Municipal Schools on the Salary Results System.*—A sum of Rs. 3,890 has been provided under this head against Rs. 3,090 and Rs. 3,400 in the revised and budget estimates, respectively, for the current year. The increase of Rs. 490 in the proposed estimate is due to the following recommendations of the inspecting officers of the Educational Department:—

	RS.
(1) To give an increase of Re. 1 to each of the headmasters of the Kalmantapam and Madrasa Mithila Miratta schools	24
(2) To open two schools for backward classes—one at Nurani and another at Mettupalayam, with one teacher on Rs. 7 in the former and with two teachers (one at Rs. 7 and another at Rs. 5) in the latter ..	228
(3) To create the post of a drawing master for all the salary results schools on Rs. 20 per mensem	240
Total ..	492

In forwarding the budget of the salary results schools, the Director of Public Instruction says that "the proposals of the inspecting officers may be adopted," that "the appointment of a drawingmaster is very strongly recommended," and that "credit should be taken under receipts for a grant of Rs. 120 from Provincial funds, subject to the provisions of the Grant-in-Aid Code." The cause for the decrease in the revised estimate is explained in column 7 of statement VI.

44. The estimates of the current year have been repeated in the revised and proposed estimates under all other items under education.

45. The total charges under Grant II are thus estimated at Rs. 27,620 against Rs. 26,750 in the revised estimate, Rs. 27,170 in the budget estimate for the current year. The actuals of last year amounted to Rs. 27,976–10–10.

46. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries.*—Rs. 3,470 are provided under "Establishment" against Rs. 3,290, the current year's estimate, the increase being due to provision having been made for the increased rate of pay from Municipal funds, to which the Assistant Surgeon of the main hospital will be entitled under the rules from 1st July 1895. In forwarding the budget estimate of the branch dispensary, the District Medical and Sanitary Officer states that, as he has already stated, the existence of this institution is not a real necessity, and proposes that it may be converted into a gosha dispensary in charge of a lady apothecary for the purpose of rendering medical aid to such of the female population of the town who are, by various reasons, precluded from benefiting themselves at the main hospital under male management. The council adopted the following resolution on this subject:—

"(7) The council consider the branch dispensary is still a necessity, but the proposal to have a lady apothecary is favorably viewed by the council. As the finances do not permit the council to adopt this proposal, they resolve to postpone it for future consideration."

The allotment under "Medicines and supplies," is raised to Rs. 1,200 from Rs. 500, the budget estimate for the current year. The increase in the revised estimate is due to increased expenditure on account of medicines and supplies sanctioned in G.Os., Mis. Nos. 1443 and 1604 M., dated 12th October and 2nd November 1894, respectively. Under "Sundries and contingencies" a sum of Rs. 670 is provided against Rs. 500 both in the revised and budget estimates for the current year. The increase of Rs. 170 is due to provision having been made for (1) house-rent of the hospital assistant under G.O., dated 4th September 1894, No. 1684 L. (Rs. 50); (2) providing the hospital with bedding and clothing (Rs. 100); and (3) making provision for the printing of certain forms, &c., (Rs. 20). The actuals of the previous year were Rs. 596–14–7. Under "Diet of patients," the current year's figure of Rs. 800 has been repeated.

47. *Contributions to Provincial Funds.*—A sum of Rs. 660 is provided under this head as in the current year.

48. *Vaccination.*—The total charges under "Vaccination" are estimated at Rs. 630 against the current year's figure of Rs. 510. The increase of Rs. 120 is under "Establishment" and is due to the additional allotment sanctioned for the retention of the services of the second-class vaccinator (*vide* G.Os., dated 3rd July, 27th July and 2nd November 1894, Mis. Nos. 846 M., 982 M., and 1604 M., respectively). The details are exhibited in statement II-B. The increase of Rs. 30 provided in the revised estimate is due to the payment in the current year of salaries due to the vaccinators for the previous year. The salaries were held over for payment pending verification of their work.

49. *Registration of Births and Deaths.*—Under this head a sum of Rs. 280 is provided against Rs. 240 in the current year's estimate, the increased provision being under "Contingencies" for the printing of registers and forms.

50. *Conservancy, Road-cleaning and Road-watering.*—The current year's allotment of Rs. 8,210 has been repeated. The decrease of Rs. 340 in the revised estimate below that in the budget estimate is due to savings effected under "Conservancy" and "Private scavenging" establishments. An increase of Rs. 5 to the pay of the

Sanitary Inspector is recommended. The Sanitary Inspector (A. J. Dragwidge) has been doing very good work since 1888, and I strongly recommend that the increase now sought for may be sanctioned by Government. He is now being trained at the Medical College in compliance with the order contained in G.O., dated 10th December 1894, No. 1914 M.

51. The total charges under Grant III are estimated at Rs. 15,920 against Rs. 14,710, the estimate for the current year and Rs. 12,753, the actuals of 1893–94.

52. *Grant IV, Lighting and Miscellaneous.*—The budget grant of Rs. 1,550 under "Lighting" has been raised to Rs. 1,850. The excess of Rs. 300 is due to the resolution of the council to increase the number of lights by 25.

53. The next item under which an increase of allotment under Grant IV is shown is "Travellers' bungalows—Contingencies." A sum of Rs. 80 is provided under this head against Rs. 40, the current year's estimate. This is due to provision having been made for the supply of certain articles of furniture, &c., required in the travellers' bungalow. Under all other headings, the current year's allotments have been repeated, and therefore call for no remarks.

54. The charges under Grant IV are thus estimated at Rs. 3,340 against the budget estimate of Rs. 3,000 and Rs. 2,681, the actuals of the last year.

55. *Grant V, Supervision and Management, Office Establishment.*—A sum of Rs. 1,680 is provided under "Office establishment" against the current years provision of Rs. 1,620. In view of the increase of work in the office, it has been considered necessary to entertain an additional peon on Rs. 6. Hence the increase in the proposed estimate.

56. *Collection of Municipal Taxes—Establishment.*—Rs. 1,150 are provided under this head. During the current year, the bill-collectors have been doing their work satisfactorily, and the council have provided an increase of Rs. 2 to each of the two senior bill-collectors and an increase of Re. 1 to each of the three junior bill-collectors. I beg respectfully to request that these increases may be sanctioned, as these ill-paid but hardworking subordinates deserve every encouragement. The current year's figure of Rs. 400 has been repeated under "Purchase of account books, paper, &c." In view of the increased work in the office, a sum of Rs. 400 has been provided under "Office contingencies other than (*b*), (ii)," against Rs. 450 in the revised estimate. The actuals of the last year amounted to Rs. 426–3–6. The increase in the revised estimate is due to increase in the office contingencies, to the purchase of certain articles of office furniture, and to the payment of quit-rent for the new municipal office site recently obtained from the Revenue Department.

57. The total expenditure under Grant V is Rs. 4,000 against the budget estimate of Rs. 3,780 and Rs. 3,700, the actuals of 1893–94.

58. *Repayment of debt.*—A loan of Rs. 6,000 has been raised from the Manager, National Bank of India (Limited), Bombay, and Rs. 11,000 from M.R.Ry. Anantanarayana Aiyar Avargal of Nellisseri, at 6 per cent. interest, as sanctioned by Government in G.Os., dated 25th January and 13th June 1892, Mis. Nos. 160 M., and 1005 M., respectively. The second instalment of Rs. 1,000 with interest, on Rs. 16,000 is due on the 1st February 1895, for which a provision of Rs. 1,520 has been made in the revised estimate. The third instalment of Rs. 1,000 together with the interest on Rs. 15,000 is due on the 1st February 1896, and a sum of Rs. 1,900 has therefore been provided in the proposed estimate.

59. *Pensions and Gratuities.*—The council have resolved to pay a gratuity of Rs. 1,000 to each of the two municipal subordinates—the municipal overseer and the late head clerk. Owing to the present financial difficulties they propose to allot only one half of the sum or Rs. 1,000 in the proposed budget, so that each of them may be paid Rs. 500 in the next year and the balance paid in 1896–97. The proposed amount of gratuity can only be considered approximate inasmuch as the sum payable to each of these persons can be fixed only in consultation with the Accountant-General. The municipal overseer has 26 years' service in this municipality, and is on furlough preparatory to his retirement. As regards his services, Mr. Dance, former

chairman of this municipality, has endorsed as follows on his application for gratuity, which he proposed to submit on a former occasion :—

"The applicant has served under me as municipal inspector with intervals from July 1884 to the present date. I have found him willing, energetic, industrious and thoroughly acquainted with all the details of his business. Under me he did excellent work. His testimonials prove that he has earned equally good opinion from my predecessors."

Of the late head clerk Vythinatha Aiyar, I had addressed Government, letter dated 16th June 1894, No. A—2, read in G.O., dated 6th August 1894, Mis. No. 1030 M. On receipt of G.O., dated 6th August 1894, Mis. No. 1030 M., the council resolved to reinstate him in his appointment, as the Government expressed an opinion that the council's resolution reinstating him in his appointment was not illegal. Vythinatha Aiyar was reinstated, but he, having failed to take up the appointment as directed, was dismissed from the municipal service. Vythinatha Aiyar appealed to the council against his dismissal, and also submitted an application for gratuity. The council passed the following resolution on the subject:—

"11. Read letter dated 3rd November 1894 from Vythinatha Aiyar requesting that, for the reasons stated, the council may cancel the chairman's order dismissing him, that he may be reinstated with back pay and permitted to retire from the service with effect from the date of reinstatement so as to enable him to take his gratuity.

"Also proceedings of the chairman dated 2nd November 1894, No. 2535.

"And letter dated 3rd November 1894 from Vythinatha Aiyar requesting that he may be given such gratuity as the council may deem fit to give.

"The following is proposed by Mr. Barrow and seconded by M.R.Ry. Anantanarayana Aiyar Avargal.

"As the reason for the dismissal of Vythinatha Aiyar, late head clerk of the municipality, is not such in the opinion of the municipal council as to debar him from getting a gratuity, resolved that, with the consent of Government, Vythinatha Aiyar be granted a gratuity taking his very long service into consideration. The council in these circumstances do not consider it necessary to pass any resolution on the appeal petition.

"Carried by a majority of 13 to 3, the chairman not voting."

The council have now allotted a sum of Rs. 1,000 towards his gratuity in consideration of his long service in this municipality.

60. The total expenditure under all grants is Rs. 83,470, and the proposed budget closes with a balance of Rs. 1,320.

61. The necessary proposition statements are herewith submitted.

Current No. 37-M.

Forwarded.

(Signed) M. J. MURPHY,
Ag. Head Assistant Collector.

Dis. No. 12-M.

Forwarded.

2. I trust that the Government will see its way to sanction the loan asked for by the council on account of additional buildings for the college. The college is an important one, and I do not think that it will be improved by cutting down the pay of the masters, many of whom have to teach exceptionally large classes, which strictly speaking should be split into two.

3. The allotment for vaccination contingencies should be raised by Rs. 25 (*vide* paragraph 65 of District Board's budget report).

(Signed) H. MOBERLY,
Acting Collector.

CALICUT,
4th February 1895.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 5th February 1895, No. 1217.

Referring to the budget estimate of the Palghat municipality for 1895–96, I have the honour to state that the provision made therein for education may be adopted with an addition of (i) Rs. 120 under "Training schools" to meet the stipends of two primary grade teachers to be sent for training, credit being taken for a provincial grant of Rs. 70; and (ii) Rs. 20 to the provision of Rs. 240 for the drawingmaster proposed to be appointed for the salary results schools in the town. Rs. 220 will suffice for the drawingmaster's salary for eleven months, and Rs. 40 at least should be allotted for the purchase of drawing materials. The provincial grant on this account may be arised to Rs. 130.

2. The net expenditure proposed under Grant II will be Rs. (27,760—22,730)= Rs. 5,030 excluding Rs. 5,870—building grants, and Rs. 500 expected from private subscriptions, which is about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

3. The municipal council has proposed to spend Rs. 17,610 on extensions and improvements to the college building during 1895–96, and has taken credit for Rs. 5,870 from Provincial funds. I see no objection to payment of a building grant; but taking into account the claims for grants already sanctioned and the reduced allotment passed by Government in the departmental budget for grants-in-aid, I cannot say when funds will be available to pay the amount. This item may be omitted from the budget, pending the sanction of Government for the necessary plans and estimates and for a loan to proceed with the work.

4. As I explained in paragraph 2 of my letter recorded in G.O., No. 269 M., dated 28th February 1893, Local and Municipal, I cannot accept the reasons urged by the chairman in paragraph 27 of his covering report for a contribution from the Malabar district board towards the college extension.

Papers to be read in Proceedings:—

Current No. 402 M of 1895, dated 28th January from the Chairman Mun.C. Palghat

Current No. 403 M of 1895, dated 5th February from the D.P.I.

Current No. 546 M of 1895, dated 16th February from the Surgeon General.

Current No. 908 M of 1895, dated 12th instant from the Sanitary Commissioner.

Order—

The Estimated receipts and charges of the Palghat 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.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4371	-1250	690	3030
Tax on Arts	3247	4050	4010	3750
Tax on Buildings and Lands	10889	17850	17790	16550
Water-tax on Buildings and Lands				
Tax on Vehicles and Animals	324	460	460	460
Tax on Carts	1642	1890	1870	1800
Tolls	9337	10120	10220	10220
Realizations under Special Acts	123	70	70	50
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	515	560	1140	610
Conservancy receipts	557	400	550	550
Fees and Revenue from Educational Institutions	17225	16310	17050	17910
Fees and Revenue from Medical Institutions	28	"	10	"
Income from Markets and Slaughter-houses.	1166	1240	1300	1220
License fees	770	500	600	550
Other fees	627	1000	890	880
Fines under Municipal and other Acts	460	500	500	500
Interest on Investments and premium on Loans				
Grants and Contributions from Government	4818	5750	6150	10610
Do. from Local Boards	2283	2880	3670	3200
Do. from other bodies				500
Recoveries for services to private individuals	589	800	990	1070
Miscellaneous	110	90	100	90
Loans	2500	14500	14500	11240
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.				
Advances Recovered	270	"	"	"
Total	61909	77920	82560	84790

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	739	"	140	400
Buildings	2066	16000	18600	19080
Drainage	473	470	330	"
Water-supply	"	160	160	150
Repairs—				
Communications	7299	8100	8240	7600
Buildings	1222	780	740	1200
Drainage				
Water-supply	1	50	60	100
Establishment	1069	1080	1030	1080
Tools and Plant and other Stores	96	50	50	50
Contributions for Public Works				
Total	12965	25680	29240	29660
GRANT II.				
Training Schools				
Municipal Schools—				
(*a*) On the Salary System	23139	21440	21330	21400
(*b*) On the Salary Results System	2690	3400	3090	3890
Salary Grant				
Results Grants	1807	2000	2000	2000
Combined Grants				
Inspection	341	330	330	330
Miscellaneous				
Total	27977	27170	26750	27620
GRANT III.				
Hospital and Dispensaries	4964	5090	6020	6140
Contributions	358	660	660	660
Vaccination	327	510	660	630
Registration of Births and Deaths	187	240	240	280
Conservancy, Road cleaning and Road watering	6917	8210	7870	8200
Total	12753	14710	15480	16720
GRANT IV.				
Lighting	1402	1550	1400	1860
Markets and Slaughter-houses				
Choultries	166	200	240	240
Travellers' Bungalows	17	100	100	100
Avenues	1095	1150	1200	1150
Public Garden, Survey of Land, Fire and other charges.				
Total	2680	3000	2940	3340
GRANT V.				
Supervision and Management	3701	3780	3530	4000
Repayment of Debt	1000	1000	1000	1000
Interest on loan	81	100	520	900
Advances Recoverable	29			
Refunds	23	50	100	30
Discount				1000
Pensions and Gratuities				
Investments				
Balance	689	2430	3630	4320
Total	61909	77920	82560	94790

The Chairman will be requested to report the cases which are delaying the execution of each of the four projects for which the loan of Rs 17,000 was raised, and the stage which each of them has now reached.

Revised Estimate for 1894-95

2. The current receipts and charges are now estimated at Rs 81,870 and Rs 79,530 respectively, against Rs 79,170 and Rs 75,490, anticipated in the Sanctioned budget. The increase in the receipts occurs chiefly under "income-receipts", "fees from educational institutions", and "grants and contributions from local boards", and that in the charges under grant I. The expenditure on new works-buildings during the first eight months of the year was very unsatisfactory. Under gos dated 22nd June 1888 no. 691 m and 17th May 1894, no. 8892, the municipal Council was not competent to sanction, without reference to Government, the allotments of Rs 2500 and Rs 910, mentioned in para. 3 of the Chairman's letter. These are however now approved.

Budget Estimate for 1895-96.

3. Receipts. The receipts for the ensuing year are placed at Rs 81,760, against Rs 81,870, in the revised Estimate, the decrease which appears mainly under the tax on buildings" and "loans", being nearly counterbalanced by an

advance under grants and Contributions from government. The municipal Council's request that a loan of Rs 11,240 may be granted from provincial funds for the improvements to the Victoria College cannot be ~~complied with~~ entertained, nor can the Chairman's suggestion that the District Board may be asked to Contribute Rs 5,700, and to lend an equal amount for this purpose, be approved. ~~If therefore the Municipal Council considers the removal of the College building absolutely necessary, it should~~ It would be permissible for the Council to raise the necessary ~~required~~ funds by ~~taking~~ a loan in the open market, an application in the form prescribed in G.O. 8th February 1859, No. 322, being submitted ~~previously~~ to Government. ~~Pending the sanction for this borrowing,~~ The entry under loans will now be struck out, ~~Should~~ the Estimate under head grants on account of Education will be reduced by Rs 5,860 with reference to paras 1 & 3 of the Director's letter read above, and the credit taken for a sum of Rs 500 expected from private subscriptions for the Elsworthy reading room will be struck out.

but the Govt. is of opinion that the Council should, in the present unsatisfactory state of its finances, proceed with the greatest caution in adding any further sum to the recurring charges.

4. Charges. (1) The probable Charges are entered as Rs 83,470, against the revised Estimate of Rs 79,530, the increase being mainly under grants II and III.

(2) Grant I. The provision of Rs 176 made for the College buildings will be struck out with reference to para. 3 supra. The proposed ~~entertainment~~ reduction in the salary of the public works overseer from Rs 70 to Rs 50, and the entertainment of a sub overseer on Rs 20 are sanctioned.

(3) Grant II. The provision for Municipal schools - on the salary results system will be raised by Rs 20 as recommended by the Director in para 1 of his letter. His suggestion to provide Rs 120 that should be provided under Training Schools will be referred to the municipal Council for Consideration. The additions to and alterations in the Establishments of the salary - results schools proposed in para. 43 of the Chairman's letter are sanctioned.

With reference to his letter read above the attention of the Surgeon General will be called to para 46 of the Chairman's letter in which provision for the Hospital Assistants quarters has already been made.

(4) Grant III. The sum of Rs 50 provided for house-rent to the hospital assistants will be increased to Rs 120, as recommended by the Surgeon-General, but it is probable that the maximum Compensation for quarters will not be required. The provision of Rs 30 for Contribution towards the Cutlers' establishment will be struck out with reference to G.O. of 18th January 1895 assignment.

95. No 974, but that the allotment under vaccination will, as suggested by the Collector in para 3 of his endorsement, be raised by Rs 30. The proposed increase of Rs 5 in the salary of the sanitary inspector will be disallowed owing to want of funds.

The attention of the Municipal Council will be drawn to the Sanitary Commissioner's remarks in para 2 of his letter read above and that of the Chairman to the omission pointed out by him in para 7.

(5) Grant IV. In consideration of the low state of the Council's finances the additional provision of Rs 300 made for lighting must be disallowed.

(6) Grant V. For similar reasons the entertainment of an additional peon in the Municipal office and the increases in the salaries of the bill collectors proposed in paras. 55 and 56 of the chairman's letter cannot be sanctioned ~~in the present state of the municipal finances~~. The contribution for the central office establishments and for the salary of the Collector's clerk will be raised from Rs 370 to Rs 400 in accordance with G.O. dated 4th December 1894 No 2527. With reference to para 59 of the chairman's letter the Govt is not prepared to sanction the grant of a gratuity of more than Rs 360 to the late head clerk. A formal application should be submitted for the grant of a gratuity to the Municipal overseer. Meanwhile the provision under "Pensions and gratuities" will be reduced from Rs 1000 to Rs 360.

5. The budget, as revised by Govt closes with a balance of Rs 2440 — or only 3.8 per cent. of the estimated receipts. Every effort should be made to improve the Municipal finances by developing the revenue and by curtailing the expenditure wherever possible.

6. The delay in the submission of the budget is unsatisfactory. Similar delays should be guarded against in future.

To
The Chairman M.C. Palghat
" Collector of Malabar
" Revenue Dy Collector Malabar
" Accountant General
" Director of Public Instruction
" Surgeon General
" Sanitary Commissioner
" " Engineer
Editors' Table.

5

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. P. I. CHINNASWAMI PILLAI Avargal, Chairman, Municipal Council, Palghat, to the Chief Secretary to Government (through the Collector and the Head Assistant Collector of Malabar), dated Palghat, 20th January 1895, No. 177.

I have the honour to submit herewith the budget estimates of the receipts and charges of the Palghat municipality for the ensuing year 1895–96, as also the revised estimates for the current year. All the entries have been fully considered and passed by the council at meetings held for the purpose.

Revised Estimate for 1894–95.

Receipts.

2. The year 1894–95 was expected to open with a *minus* balance of Rs. 1,250, but the provision made for the municipal office not having been utilized in the last year, the year 1893–94 closed with a balance of Rs. 688–8–1 or Rs. 690 against a *minus* balance of Rs. 1,250 as anticipated in the budget for 1894–95. Including the above balance and excluding the loan of Rs. 14,500, the total receipts according to the revised estimate amount to Rs. 68,060 against the budget estimate of Rupees 63,420. The excess of Rs. 4,640 over the budget grant occurs chiefly under "avenue receipts, Rs. 560;" "sale-proceeds of night-soil, street sweepings, &c., Rs. 150;" "fees from educational institutions, Rs. 740;" "license fees, Rs. 100;" "grants and contributions from local boards, Rs. 790;" "grants and contributions from Government, Rs. 200;" and "private scavenging fees, Rs. 180."

Expenditure.

3. *Grant I.*—The amount shown under this grant exceeds the budget figure by Rs. 3,560, which is mainly due to the re-allotment of Rupees 2,500 for the municipal office building, to a provision of Rs. 910 having been made towards the salary-results school building at Patinnattinpuram, and to the subsequent additional allotments sanctioned by the council for various other works* during the year.

	Rs.
*(1) Compensation for house-sites, &c., to be taken up for the municipal office building	230
(2) Compensation for lands taken up for the Sekharipuram and Cherakkad roads	140
(3) Compensation for land required for the Cherumers' school building	30
(4) Constructing a fence on the right-hand side of the Kalpathi bridge	35
(5) Constructing a drain near the mosque at Big Bazaar ..	155
(6) Repairing the travellers' bungalow well	5
(7) Constructing vaccination depôt at Vadakkumtara	50
(8) Constructing a toll-gate at Olavakkode	35
(9) Repairing vaccination depôt at the hospital	25
Total ..	705

4. *Grant II.*—The charges under this grant are estimated at Rs. 26,750 against Rs. 27,170, the budget grant. The decrease of Rs. 420 is due to savings effected on account of the reductions made in the Victoria College establishment, in accordance with G.O., dated 14th August 1894, Mis. No. 1086 M.

5. *Grant III.*—The total expenditure under this grant amounts to Rs. 15,450 against Rs. 14,710, the budget estimate for the current year. The increase occurs mainly under "medicines and supplies," and is due to the payment of bills on account of the supplemental medical indents for 1893–94 during the current year. This, coupled with the fact that, under G.O., dated 29th June 1894, No. 1207 L., the Accountant-General had to purchase a draft on London for £31–14–1, being the remittance to Messrs. Burgoyne, Burbidges and Company on account of medical stores required from October 1894 to September 1895, has increased the expenditure in the current year. Moreover, the increase in the expenditure is also due to the fall in exchange.

6. *Grants IV and V.*—Rs. 2,940 and Rs. 3,530 have been provided under these two grants against Rs. 3,000 and Rs. 3,780, respectively, the figures in the current year's budget estimate, and these call for no special remarks.

7. *Repayment of Debt, &c.*—A sum of Rs. 1,520 has been provided for the payment of the second instalment (Rs. 1,000) of the loan and of the interest (Rs. 520) for the year ending 1st February 1895. A sum of Rs. 100 is also provided under "refunds of other than current collections."

8. The total expenditure under all grants amounts to Rs. 79,530 against the budget estimate of Rs. 75,490 for the current year. The above expenditure includes all the allotments made for the new works for which a loan of Rs. 17,000 has been raised. The variations between the revised and the budget estimates for 1894–95 are fully explained in column 7 of statement VI, and the revised estimate closes with a balance of Rs. 3,030 against Rs. 2,430, the amount anticipated in the budget for the current year. This amount has been shown as the opening balance of 1895–96.

Budget Estimate for 1895–96.

Receipts.

9. The receipts under the several heads for the year 1895–96 are estimated at Rs. 84,790, which includes the loan referred to in paragraph 27, Provincial and other grants of Rs. 6,370 on account of the above improvements to the college and the opening balance of Rs. 3,030.

A.—Receipts from Taxation.

10. Under the head of rates and taxes, the estimated income is Rs. 32,780 against Rs. 34,350, the revised receipts, Rs. 34,370, the budget grant for the current year, and Rs. 28,617–13–1, the actuals of the previous year. The decrease in the proposed estimate under the revised and budget estimates of the current year is due to a large amount of arrears of the previous years having been collected during 1894–95.

11. Excluding income from miscellaneous sources and contributions from Provincial and Local funds, the chief sources of revenue are "tax on arts," "tax on buildings and lands," "tax on vehicles with springs," "tax on carts," "tolls" and "licenses." The total receipts under these sources are as follow:—

	Rs.
(1) Tax on arts	3,750
(2) „ on buildings and lands	16,550
(3) „ on vehicles and carts	2,260
(4) Tolls	15,330
(5) Licenses	550
Total ..	38,440

12. *Tax on Arts.*—The receipts under this head are estimated at Rs. 3,750, which includes Rs. 100 brought forward on account of arrears of the current year.

13. *Tax on Buildings and Lands.*—As sanctioned in G.O., dated 3rd July 1894, Mis. No. 846 M., this tax is to be levied at 7½ per cent. on the annual rental. The receipts from house-tax are estimated at Rs. 12,510 inclusive of Rs. 190 brought forward on account of arrears against Rs. 13,460, the revised estimate for the current year, and Rs. 8,173–10–10, the actuals of the previous year. The increase in the revised estimate is due to a large amount of arrears of the previous year having been collected during the current year. Rs. 4,040 are estimated under land-tax and include Rs. 150, arrears of the current year brought forward.

14. *Tax on Vehicles and Carts.*—The income from this source is estimated at Rs. 2,260 against Rs. 2,330, the revised estimate, and Rs. 1,966, the actuals of the previous year. The increase of Rs. 70 in the revised estimate is due to the efforts made to seize all carts which are evading registration.

15. *Tolls.*—Under this head the figure in the revised estimate, viz., Rs. 10,220, has been repeated, and the council resolve to continue the levy of tolls at three-fourths of the maximum rates. The council have provided a sum of Rs. 8,000 for the construction and maintenance of roads, which is 78·3 per cent. of the net municipal income from tolls.

16. *License Fees.*—The receipts under this fluctuating item are estimated at Rs. 550 against Rs. 600, the revised estimate, and Rs. 500, the budget estimate for the current year. The increase of Rs. 50 in the proposed estimate over that in the budget estimate for the current year is due to the increased receipts on account of licenses for offensive and dangerous trades as sanctioned in G.O., dated 5th September 1894, Mis. No. 1204 M.

B.—Miscellaneous Receipts.

17. The miscellaneous receipts, exclusive of the loan referred to in paragraph 27 *infra*, and the grant from Government taken credit for on account of the above loan, are estimated at Rs. 31,370 against Rs. 33,020 and Rs. 30,300, the revised and budget estimates, respectively, for the current year. The decrease in the proposed estimate is due chiefly to the increase in the receipts from school-fees and to the decrease in the "avenue receipts" and "grants and contributions from Government and local boards," and is explained below in detail.

18. *Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, Produce of Lands, &c.*—A sum of Rs. 610 is estimated under these heads against Rs. 1,140, the revised estimate, and Rs. 560, the budget estimate for the current year. The increase in the revised estimate under "avenue receipts" is due to the sale of a large number of avenue trees standing dangerous to the public safety. The current year's figure of Rs. 60 under the item "produce of lands, gardens, &c.," is repeated.

19. The vegetable garden, opened in 1892 within the premises of the present municipal office buildings, is, as usual, being manured with poudrette. As the public show great aversion to the use of vegetables from a garden manured with poudrette, a sum of Rs. 60 only is entered against the head "produce of lands, gardens, &c." A new garden will be opened on the ground attached to the municipal office site as soon as the construction of the building is completed.

20. *Conservancy Receipts.*—The receipts under this head are estimated at Rs. 550 against Rs. 400, the budget estimate for the current year. The actuals of last year amounted to Rs. 557–5–0. Night-soil had at last found a market for the first time in the last year for agricultural purposes, which should be solely attributable to the strict adherence to the order contained in paragraph 3 of G.O., dated 7th September 1891, No. 1438 M., in which the Government directed the opening of a municipal garden and the manuring of it with night-soil, so that "if the experiment proves successful, a demand may be created." It is hoped that the demand for night-soil will increase in due course, when its value as manure is more widely known among cultivators.

—	Budget estimate for 1895–96.	Revised estimate for 1894–95.	Budget estimate for 1894–95.
	RS.	RS.	RS.
* Victoria College ..	17,000	16,300	15,340
Anglo-Vernacular salary-results school.	450	430	540
Other salary-results schools	440	300	410
Total ..	17,890	17,030	16,290

	RS.	A.	P.
† Victoria College	16,517	8	0
Anglo-Vernacular salary-results school.	455	0	0
Other salary-results schools	252	8	1
Total ..	17,225	0	1

21. *Fees and Revenue from Educational Institutions.*—The receipts from school-fees are estimated at Rs. 17,890 against Rs. 17,030, the revised estimate, and Rs. 16,290, the budget estimate for the current year, the details of which are shown in the margin.* The actuals of the last year amounted to Rs. 17,225–0–1 as shown in the margin.† The council have, after careful consideration, reduced the Principal's estimate for 1895–96 from Rs. 17,610 to Rs. 17,000, which itself is in excess of the actuals of the last year by the sum of Rs. 482–8–0. The figure shown against other salary-results schools is what was given by the Educational Department. A sum of Rs. 20 is expected from the sale-proceeds of old furniture, &c., of the Victoria College, and is shown under "other revenue from educational institutions."

22. *Income from Markets and Slaughter-houses.*—The income from markets is estimated at Rs. 610 against Rs. 630, the budget estimate for the current year. The current year's figure of Rs. 610 under "income from slaughter-houses" has been repeated.

23. The construction of the Dance market has been given on contract and will, I trust, be completed by the next year. The erection of the slaughter-house is being proceeded with and the new building will be ready for occupation by the 31st March 1895.

24. *Other Fees—Cartstand Fees.*—The receipts under this head are estimated at Rs. 860 against Rs. 860, the revised estimate, and Rs. 1,000, the estimate for the current year. The actuals of the previous year amounted to Rs. 615–10–6.

25. From the 1st April 1894 the council resolved to levy six pies instead of four pies upon each cart which uses the cart-stand, and on leasing the cart-stand for 1894–95 at this increased rate of fees, the amount of the bid came to only Rs. 720 against Rs. 1,000, the estimate for the current year. The increase of Rs. 140 observed in the revised estimate over the amount of lease is due to the collection of the arrears of the previous year with penal interest.

26. *Fines under Municipal and other Acts.*—The current year's figure of Rs. 500 is repeated in the proposed estimate as well as in the revised estimate, the actuals of the previous year having been Rs. 419–10–0.

27. *Grants and Contributions from Government.*—The Principal, Victoria College, proposes that the marginally-noted works should be taken in hand at a very early date for the improvement of the institution. The institution is now the largest of the Second-grade colleges in the Presidency. The council having considered the college to be more a Malabar district college than a municipal institution, owing to the fact that, of the 441 students of the college, 200 come from the different taluks of the Malabar district, and, of the remaining 241, only 190 come from the Palghat municipality, 36 from the Cochin State, 3 from the Travancore State and 12 from other districts, resolved to apply to the district board for an one-third grant for the additional buildings and improvements to the college, to obtain a third grant from the Provincial funds, and to raise a third sum as a loan. The council requested the district board whether it would be pleased

	RS.
(1) New College buildings	12,000
(2) Elsworthy's Reading-room ..	1,500
(3) Latrine for the college	1,150
(4) Wall round the college compound	1,000
(5) Play ground	1,000
(6) Flooring for the middle school ..	700
(7) Porch to the college	260
Total ..	17,610

to give a grant of Rs. 5,700 and a loan of Rs. 5,700 (to be repaid within three years) for additional buildings to the college. The district board has adopted the following resolution on the subject:—

"The board regrets that the state of its funds does not permit of its helping the municipal council."

The council have since adopted the following resolution on the 21st December 1894:—

"2. (2) The council consider that the improvements to the college amounting to Rs. 17,610 are required and solicit that Government will be pleased to give a loan of Rs. 11,240 on such favourable terms as they may deem necessary and a grant of Rs. 5,870 from Provincial funds."

Under these circumstances, a sum of Rs. 5,870 is taken credit for as Provincial grants for these works. During the last year the council proposed to construct (1) an additional college building costing Rs. 9,000, (2) Elsworthy's Reading-room at Rs. 1,500, and (3) the college latrine at Rs. 1,150. The proposal for the construction of the college extension and the Elsworthy Reading-room had to be abandoned—one as the Director of Public Instruction and the Malabar District Board declined to sanction any grant for it, and the other as no Provincial grant was sanctioned. The construction of the latrine had to be postponed, as the council were confronted with a large deficit on account of the college. Should the Government be not pleased to sanction the grant and the loan of Rs. 11,240 from Provincial funds as taken credit for by the council, the council would not be in a position to carry out any of the works enumerated above. Excluding the above grant, a sum of Rs. 4,740 is estimated under "grants to municipal schools" which is made up of the following:—

	RS.	RS.
Salary grants on behalf of the masters of the college at Rs. 350 per month		4,200
Salary grants on account of the gymnastic instructor in salary-results schools		70
Salary grants on account of the drawing master in salary-results schools		120
Special contingencies of the college furniture ..	175	
Library books	100	
Maps	25	
		300
Special contingencies to salary-results schools, *i.e.*, on account of furniture to low-caste schools		30
Results grants to salary-results schools		20
Total ..		4,740

The amount of Rs. 970 shown in the revised estimate for the current year against "grant from Government—Buildings" is Rs. 610, the grant expected on account of the Victoria College gymnasium completed during 1893–94, and Rs. 360, grant taken credit for on account of (1) the Patinnattinpuram salary-results school and (2) two low-caste schools. The details of Rs. 5,180 shown in the revised estimate against the same head—municipal schools—are shown in the margin.

	RS.
Salary grants on behalf of the masters of the college	4,750
Special contingencies, such as furniture and gymnastic apparatus supplied during the previous year	180
Grant on account of a human skeleton..	30
Salary and other grants to salary-results schools	220
Total ..	5,180

28. *Grants and contributions from Local Boards.*—Rs. 2,650 are provided under this head against the revised estimate of Rs. 2,570 and the current year's estimate of Rs. 2,330. The increase in the revised estimate is due to increased expenditure for the purchase of medicines, as sanctioned in G.Os., dated 12th October and 2nd November 1894, Mis. Nos. 1443 M. and 1604 M., respectively; but the increase in the budget estimate is due to the fact that, under the rules, the municipal portion of the pay of the Assistant Surgeon will increase, and there will be a corresponding decrease in the payment from the Provincial funds from 1st July 1895, when the

Assistant Surgeon commences his 22nd year of service. The municipal portion will be Rs. 153–2–0 instead of Rs. 131–4–0 and the Provincial Rs. 56–14–0 instead of Rs. 78–12–0. The usual grant of Rs. 550 has been anticipated from the district board towards the upkeep of the local fund roads situated within the municipal limits. The increase of Rs. 550 in the revised estimate is due to the circumstances explained in paragraph 24 of my letter embodied in G.O., dated 11th September 1894, Mis. No. 1243 M.

29. *Other Grants and Contributions—Education.*—As stated in paragraph 21 of my letter embodied in G.O., dated 18th April 1894, No. 492 M., Local and Municipal, a sum of Rs. 500 is anticipated by public subscription, out of which the sum of Rs. 300 has been received and is held in deposit. This amount would be utilized for the construction of the Elsworthy Reading-room, should the Government be pleased to sanction the loan required for this purpose (*vide* paragraph 31).

30. *Recoveries on account of services rendered to Private Individuals.*—The estimated receipts under this head amount to Rs. 1,060 inclusive of Rs. 110 brought forward on account of arrears, against Rs. 980, the revised estimate, and Rs. 800, the budget estimate for the current year. The increase in the revised estimate over the budget estimate is explained in column 7 of statement VI—Revised Estimate—Receipts for 1894–95; but the increase in the proposed estimate is due to the expected extension of the private scavenging service in the next year. Since 1st April 1894 there has been an increase in the number of houses scavenged, it having risen from 530 to 609.

31. *Loans.*—For the purposes shown in paragraph 27 *supra*, a sum of Rs. 11,240 has been entered under this head in accordance with the resolution of the council therein quoted. The council would not have been necessitated to apply for a loan of Rs. 11,240 from Provincial funds if the district board had only given them an one-third grant towards the improvements to the college. Mr. Moberly, Collector and President of the District Board, who attended the last prize distribution at the college, was good enough to say that "he would make no promises, but the district board would probably consider favourably proposals for pecuniary assistance, seeing that the college was the most important one in the district."* The result of the council's application to the district board for pecuniary assistance has already been stated in paragraph 27 *supra*. The college is largely taken advantage of by students from the local fund limits, and the district board, with an income of about six lakhs a year, could help the municipal council with all fairness and justice. The resources of the municipal council are limited, and, of their limited receipts, they have to allot nearly Rs. 2,000 every year for payment of the annual instalment of (Rs. 1,000), the loan, and of the interest amounting to Rs. 920. Moreover, in the revised estimate for the current year, the sum of Rs. 1,811–7–11 had to be re-allotted for the construction of the municipal office—a sum which was utilized in the last year when the municipality was confronted with a heavy deficit, and in the next year they had to find funds for the additional expenditure for the Dance market and for the repairs of the latrines as required in G.O., dated 30th March 1894, No. 413 M. The council were unable to allot any funds for the construction of the Branch dispensary, additional pucca latrines, caste and lying-in wards at the hospital, owing to their present financial difficulties. If the loan now proposed is also raised from Provincial funds, I cannot understand how the municipal council will be able to make provision for the liquidation of the proposed loan, with their limited resources and with their liability to provide funds for liquidating the loan of Rs. 16,000 already raised, within the next sixteen years, attending at the same time to the pressing demands of the medical and sanitary authorities for such improvements as have been shown above. Under these circumstances, I beg respectfully to suggest that the Government will be pleased to ask the district board for a grant of Rs. 5,700 out of the local funds and to sanction a loan of Rs. 5,700 (in addition to a grant of a similar sum) for the improvements to the college.

* Extract taken from a report published in the local newspaper.

Expenditure.

32. The subjoined abstract exhibits the proposed expenditure under various grants compared with the revised estimate for 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	Rs.	Rs.	Rs.
Grant I	12,965	29,240	29,660
Do. II	27,977	26,750	27,620
Do. III	12,753	15,450	15,920
Do. IV	2,681	2,940	3,340
Do. V	3,701	3,530	4,000
Repayment of debt, &c.	1,143	1,620	1,930
Pension, &c.	..	..	1,000
Total	61,220	79,530	83,470
Closing balance	688	3,030	1,320
Total, including balance	61,908	82,560	84,790

33. *Grant I, Public Works—New Works—Communications.*—The council have adopted the following resolution *in re* the construction of a new road to Kumarapuram at a cost of Rs. 400 :—

"The sum of Rs. 400 for the Kumarapuram road will be met out of the road allotment of Rs. 8,000."

The want of this road is much felt, and owing to want of funds the council have resolved to utilize Rs. 400 from the sum of Rs. 8,000 set apart for road repairs. The provision in the revised estimate is due to the additional allotment sanctioned by the council during the quarter ending 30th September 1894, and to the compensation paid for land taken up for the Cherakkad.

34. *Buildings.*—The amount provided under this head is Rs. 19,080, which includes the amount of Rs. 17,610 required for the works enumerated in paragraph 27 *supra*. The council have only allotted a sum of Rs. 1,470 as additional expenditure on account of the Dance market in the next year as, in consequence of keen competition among contractors, the construction of this building has been given on contract at 15 per cent. less than the estimated sum of Rs. 13,500 sanctioned in G.O., dated 16th October 1894, Mis. No. 1482 M. The council were unable to allot any funds for the construction of caste and lying-in wards, additional pucca latrines, branch dispensary, &c., owing to their present financial difficulties.

35. *Drainage.*—The progress of the preliminary survey for drainage scheme was reported in paragraph 34 of my letter embodied in G.O., dated 11th September 1894, No. 1243 M. The council do not propose to allot any sum under this head, as the consideration of the drainage scheme for this town have been postponed indefinitely under G.O., dated 8th November 1894, No. 1668 M., Local and Municipal.

36. *Water-supply.*—A sum of Rs. 150 is provided under this head for the construction of a well for the Muhammadans inhabiting the Dayirakara street.

37. *Repairs—Communications.*—A sum of Rs. 7,600 has been allotted for the repairs of roads against Rs. 8,240, the revised estimate. The increase in the revised estimate is due to the additional allotment sanctioned during the quarter ending 30th September 1894 and to provision having been made for the repairs of certain culverts on the Kannadi river road.

38. The council have allotted 78·3 per cent. of the toll receipts for the construction and maintenance of roads (Rs. 400 for a new road and Rs. 7,600 for repairing roads) and the construction of culverts on the roads. The roads are now in very fair order as reported in my annual report read in G.O., dated 11th September 1894, No. 1243 M. The details of the grants for roads are shown in statement II-A, part II.

39. *Buildings.*—Rs. 1,200 have been allotted for repairs of buildings and fences against the current year's revised and budget estimates of Rs. 740 and Rs. 780,

respectively. The increase is due to provision having been made for the thorough repairs of latrines as required by Government in G.O., dated 30th March 1894, No. 413 M.

40. *Water-supply—Repairs to Works, Machinery, &c.*—A sum of Rs. 100 is provided under this head against Rs. 60 and Rs. 50 in the revised and budget estimates for the current year. The increase in the budget provision is due to the proposed renewal of parapet walls to two of the wells.

41. *Establishment.*—The permanent overseer will retire from the municipal service on the expiry of his two years' furlough on the 21st May 1895. For the sum of Rs. 70 the council propose to have two overseers—an overseer on Rs. 50 and a sub-overseer on Rs. 20 from and after the retirement of the permanent incumbent. The overseer will also draw his usual horse allowance of Rs. 15. Considering the vast area the overseer has to traverse, he cannot be expected to have more than a general supervision over all the public works in this municipality. Frequent inspection and supervision of important works like the Dance market will require the services of a sub-overseer whose pay scarcely exceeds that of a maistry, and I request that the Government will be pleased to accord its sanction for the same. The usual provision of Rs. 50 under "Tools and plant" and other "Stores" has been repeated.

42. *Grant II, Education—Municipal Schools on the Salary System.*—The provision of Rs. 20,110 made under this head shows a decrease of Rs. 600. This is due to the fact that some reduction was effected in the college staff in accordance with G.O., dated 14th August 1894, Mis. No. 1086 M., during the year. Notwithstanding this reduction, I regret to observe that the college is not self-supporting as the subjoined figures would show:—

	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.
Receipts—		
Grant from Provincial Funds on account of expenditure during 1893–94—	RS.	
Victoria College gymnasium	610	
" " furniture	100	
Gymnastic apparatus	80	790 ..
School-fees	16,300	17,000
Salary grants on behalf of masters	4,750	4,200
Grant on account of special contingencies including loan.	30	300 / *17,610*
Other receipts	20	20
Total ..	21,100	21,520 / *17,610*
Grand Total ..	21,890	21,520 / *17,610*
Expenditure—		
Establishment charges	20,400	20,110
Contingencies	930	1,290
Public Works, &c.	260	300 / *17,610*
Total ..	21,590	21,700 / *17,610*

Taking the revised estimate and the proposed budget estimate figures separately, I beg to submit that but for the receipt of a Provincial grant of Rs. 790 on account of expenditure of the previous year the revised estimate would, so far as it relates to the college, close with a deficit of Rs. 490. Turning to the budget estimate, a sum of Rs. 17,000 or Rs. 700 in excess of the revised estimate is anticipated under "school fees." In this connection I may be permitted to quote from a letter of Mr. Flanagan, Inspector of Schools, on the financial position of this college.

"5. I am of opinion that it is hurtful to the efficiency of an educational institution and to the due performance of duty on the part of the staff of teachers, if expenditure and income are run too closely, that is, if they are not upon such a footing as that no doubt can be entertained as regards the solvency of the institution and its ability to pay its way to a certainty, and in this connection I may express it as my opinion that the staff of teachers is too highly paid. In Government colleges men who have held university degrees for ten and twelve years and whose service under Government is sometimes longer still and who are therefore teachers of experience draw only Rs. 40 to Rs. 60, while in the Victoria College, one man who passed B.A. in 1892, draws Rs. 60, another who passed B.A. the same year Rs. 50, one who graduated in 1886, Rs. 80 and so on.

"6. Doubtless the institution is one of the most important second grade colleges in the presidency, but that is no reason why the expenditure should be unnecessarily high in comparison with other institutions."

The municipal council agreeing with the inspector of schools in considering that the college staff is too highly paid, requested me to move the educational authorities to furnish them with a revised scale of pay for the college. I have addressed the Director of Public Instruction and his proposals are awaited. I consider that the pay of the college staff should be revised irrespective of the consideration whether or not the college works at a profit to the municipality, provided that Dr. Duncan is also of opinion that the masters are too highly paid. But the college has been working at a loss for the last two years. All these difficulties would not have been felt by the council but for the appointment of a European Assistant at the college—an appointment which was strongly opposed by Dr. Duncan, which was not recommended by the then Collector of Malabar, and about which Mr. Monro, the late Acting Director of Public Instruction, drew the attention of Government in his letter, dated 9th February 1894, No. 1280, read in G.O., dated 18th April 1894, No. 492 M. The council now consider that the retention of the European Assistant is too costly, but having entered into a contract with him, they are bound to have him for three years more. But the council could retain the services of all the masters including the European Assistant, if, as I suggested last year, "the Director of Public Instruction would only sanction *every year* grant in accordance with the Grant-in-Aid Code and G.O., dated 6th May 1892, No. 783 M., on the distinct understanding that if, in any year, the college worked at a profit, the profit be spent on improvements to the college suggested by the Educational Department." If the Government is not pleased to sanction full salary grants to the staff of the college, or if the cost of the staff is not materially reduced, it will not be possible for the council to allot any funds out of their receipts for the improvements of the college for many years more. Under "contingencies" a sum of Rupees 1,290 is provided showing an increase of Rs. 360 over the revised estimate, although this will be covered by a provincial grant of Rs. 300. The details are given in the margin.

	RS.
Class books	20
Prize books	50
Stationery and printing	500
Maps	50
Furniture	350
Library books	200
Ordinary contingencies	120
Total ..	1,290

43. *Municipal Schools on the Salary Results System.*—A sum of Rs. 3,890 has been provided under this head against Rs. 3,090 and Rs. 3,400 in the revised and budget estimates, respectively, for the current year. The increase of Rs. 490 in the proposed estimate is due to the following recommendations of the inspecting officers of the Educational Department:—

	RS.
(1) To give an increase of Re. 1 to each of the headmasters of the Kalmantapam and Madrasa Mithila Miratta schools	24
(2) To open two schools for backward classes—one at Nurani and another at Mettupalayam, with one teacher on Rs. 7 in the former and with two teachers (one at Rs. 7 and another at Rs. 5) in the latter ..	228
(3) To create the post of a drawing master for all the salary results schools on Rs. 20 per mensem	240
Total ..	492

In forwarding the budget of the salary results schools the Director of Public Instruction says that "the proposals of the inspecting officers may be adopted," that "the appointment of a drawing master is very strongly recommended," and that "credit should be taken under receipts for a grant of Rs. 120 from Provincial funds, subject to the provisions of the Grant-in-Aid Code." The cause for the decrease in the revised estimate is explained in column 7 of statement VI.

44. The estimates of the current year have been repeated in the revised and proposed estimates under all other items under education.

45. The total charges under Grant II are thus estimated at Rs. 27,620 against Rs. 26,750 in the revised estimate, Rs. 27,170 in the budget estimate for the current year. The actuals of last year amounted to Rs. 27,976-10-10.

46. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries.*—Rs. 3,470 are provided under "Establishment" against Rs. 3,290, the current year's estimate, the increase being due to provision having been made for the increased rate of pay from Municipal funds, to which the Assistant Surgeon of the main hospital will be entitled under the rules from 1st July 1895. In forwarding the budget estimate of the branch dispensary, the District Medical and Sanitary Officer states that, as he has already stated, the existence of this institution is not a real necessity, and proposes that it may be converted into a gosha dispensary in charge of a lady apothecary for the purpose of rendering medical aid to such of the female population of the town who are, by various reasons, precluded from benefiting themselves at the main hospital under male management. The council adopted the following resolution on this subject:—

"(7) The council consider that the branch dispensary is still a necessity, but the proposal to have a lady apothecary is favorably viewed by the council. As the finances do not permit the council to adopt this proposal, they resolve to postpone it for future consideration."

The allotment under "Medicines and supplies," is raised to Rs. 1,200 from Rs. 500, the budget estimate for the current year. The increase in the revised estimate is due to increased expenditure on account of medicines and supplies sanctioned in G.Os., Mis. Nos. 1443 and 1604 M., dated 12th October and 2nd November 1894, respectively. Under "Sundries and contingencies" a sum of Rs. 670 is provided against Rs. 500 both in the revised and budget estimates for the current year. The increase of Rs. 170 is due to provision having been made for (1) house-rent of the hospital assistant under G.O., dated 4th September 1894, No. 1684 L. (Rs. 50); (2) providing the hospital with bedding and clothing (Rs. 100); and (3) making provision for the printing of certain forms, &c., (Rs. 20). The actuals of the previous year were Rs. 596-14-7. Under "Diet of patients," the current year's figure of Rs. 800 has been repeated.

47. *Contributions to Provincial Funds.*—A sum of Rs. 660 is provided under this head as in the current year.

48. *Vaccination.*—The total charges under "Vaccination" are estimated at Rs. 630 against the current year's figure of Rs. 510. The increase of Rs. 120 is under "Establishment" and is due to the additional allotment sanctioned for the retention of the services of the second-class vaccinator (*vide* G.Os., dated 3rd July, 27th July and 2nd November 1894, Mis. Nos. 846 M., 982 M., and 1604 M., respectively). The details are exhibited in statement II-B. The increase of Rs. 30 provided in the revised estimate is due to the payment in the current year of salaries due to the vaccinators for the previous year. The salaries were held over for payment pending verification of their work.

49. *Registration of Births and Deaths.*—Under this head a sum of Rs. 280 is provided against Rs. 240 in the current year's estimate, the increased provision being under "Contingencies" for the printing of registers and forms.

50. *Conservancy, Road-cleaning and Road-watering.*—The current year's allotment of Rs. 8,210 has been repeated. The decrease of Rs. 340 in the revised estimate below that in the budget estimate is due to savings effected under "Conservancy" and "Private scavenging" establishments. An increase of Rs. 5 to the pay of the

Sanitary Inspector is recommended. The Sanitary Inspector (A. J. Dragwidge) has been doing very good work since 1888, and I strongly recommend that the increase now sought for may be sanctioned by Government. He is now being trained at the Medical College in compliance with the order contained in G.O., dated 10th December 1894, No. 1914 M.

51. The total charges under Grant III are estimated at Rs. 15,920 against Rs. 14,710, the estimate for the current year and Rs. 12,753, the actuals of 1893-94.

52. *Grant IV, Lighting and Miscellaneous.*—The budget grant of Rs. 1,550 under "Lighting" has been raised to Rs. 1,850. The excess of Rs. 300 is due to the resolution of the council to increase the number of lights by 25.

53. The next item under which an increase of allotment under Grant IV is shown is "Travellers' bungalows—Contingencies." A sum of Rs. 80 is provided under this head against Rs. 40, the current year's estimate. This is due to provision having been made for the supply of certain articles of furniture, &c., required in the travellers' bungalow. Under all other headings the current year's allotments have been repeated and therefore no remarks are called for.

54. The charges under Grant IV are thus estimated at Rs. 3,340 against the budget estimate of Rs. 3,000 and Rs. 2,681, the actuals of the last year.

55. *Grant V, Supervision and Management, Office Establishment.*—A sum of Rs. 1,680 is provided under "Office establishment" against the current years provision of Rs. 1,620. In view of the increase of work in the office it has been considered necessary to entertain an additional peon on Rs. 6. Hence the increase in the proposed estimate.

56. *Collection of Municipal Taxes—Establishment.*—Rs. 1,150 are provided under this head. During the current year the bill-collectors have been doing their work satisfactorily, and the council have provided an increase of Rs. 2 to each of the two senior bill-collectors and an increase of Re. 1 to each of the three junior bill-collectors. I beg respectfully to request that these increases may be sanctioned as these ill-paid but hardworking subordinates deserve every encouragement. The current year's figure of Rs. 400 has been repeated under "Purchase of account books, paper, &c." In view of the increased work in the office a sum of Rs. 400 has been provided under "Office contingencies other than *(b)*, (ii)," against Rs. 450 in the revised estimate. The actuals of the last year amounted to Rs. 426-3-6. The increase in the revised estimate is due to increase in the office contingencies, to the purchase of certain articles of office furniture, and to the payment of quit-rent for the new municipal office site recently obtained from the Revenue Department.

57. The total expenditure under Grant V is Rs. 4,000 against the budget estimate of Rs. 3,780 and Rs. 3,700, the actuals of 1893-94.

58. *Repayment of debt.*—A loan of Rs. 6,000 has been raised from the Manager, National Bank of India (Limited), Bombay, and Rs. 11,000 from M.R.Ry. Anantanarayana Aiyar Avargal of Nellisseri, at 6 per cent. interest, as sanctioned by Government in G.Os., dated 25th January and 13th June 1892, Mis. Nos. 160 M., and 1005 M., respectively. The second instalment of Rs. 1,000 with interest on Rs. 16,000 is due on the 1st February 1895, for which a provision of Rs. 1,520 has been made in the revised estimate. The third instalment of Rs. 1,000 together with the interest on Rs. 15,000 is due on the 1st February 1896, and a sum of Rs. 1,900 has therefore been provided in the proposed estimate.

59. *Pensions and Gratuities.*—The council have resolved to pay a gratuity of Rs. 1,000 to each of the two municipal subordinates—the municipal overseer and the late head clerk. Owing to the present financial difficulties they propose to allot only one half of the sum or Rs. 1,000 in the proposed budget, so that each of them may be paid Rs. 500 in the next year and the balance paid in 1896-97. The proposed amount of gratuity can only be considered approximate inasmuch as the sum payable to each of these persons can be fixed only in consultation with the Accountant-General. The municipal overseer has 26 years' service in this municipality, and is on furlough preparatory to his retirement. As regards his services, Mr. Dance, former

chairman of this municipality, has endorsed as follows on his application for gratuity, which he proposed to submit on a former occasion :—

"The applicant has served under me as municipal inspector with intervals from July 1884 to the present date. I have found him willing, energetic, industrious and thoroughly acquainted with all the details of his business. Under me he did excellent work. His testimonials prove that he has earned equally good opinion from my predecessors."

Of the late head clerk Vythinatha Aiyar, I had addressed Government, letter dated 16th June 1894, No. A—2, read in G.O., dated 6th August 1894, Mis. No. 1030 M. On receipt of G.O., dated 6th August 1894, Mis. No. 1030 M., the council resolved to reinstate him in his appointment, as the Government expressed an opinion that the council's resolution reinstating him in his appointment was not illegal. Vythinatha Aiyar was reinstated, but he, having failed to take up the appointment as directed, was dismissed from the municipal service. Vythinatha Aiyar appealed to the council against his dismissal, and also submitted an application for gratuity. The council passed the following resolution on the subject:—

"11. Read letter dated 3rd November 1894 from Vythinatha Aiyar requesting that, for the reasons stated, the council may cancel the chairman's order dismissing him, that he may be reinstated with back pay and permitted to retire from the service with effect from the date of reinstatement so as to enable him to take his gratuity.

"Also proceedings of the chairman dated 2nd November 1894, No. 2535.

"And letter dated 3rd November 1894 from Vythinatha Aiyar requesting that he may be given such gratuity as the council may deem fit to give.

"The following is proposed by Mr. Barrow and seconded by M.R.Ry. Anantanarayana Aiyar Avargal.

"As the reason for the dismissal of Vythinatha Aiyar, late head clerk of the municipality, is not such in the opinion of the municipal council as to debar him from getting a gratuity, resolved that, with the consent of Government, Vythinatha Aiyar be granted a gratuity taking his very long service into consideration. The council in these circumstances do not consider it necessary to pass any resolution on the appeal petition.

"Carried by a majority of 13 to 3, the chairman not voting."

The council have now allotted a sum of Rs. 1,000 towards his gratuity in consideration of his long service in this municipality.

60. The total expenditure under all grants is Rs. 83,470, and the proposed budget closes with a balance of Rs. 1,320.

61. The necessary proposition statements are herewith submitted.

Current No. 37-M.

Forwarded.

(Signed) M. J. MURPHY,
Ag. Head Assistant Collector.

Dis. No. 12-M.

Forwarded.

2. I trust that the Government will see its way to sanction the loan asked for by the council on account of additional buildings for the college. The college is an important one, and I do not think that it will be improved by cutting down the pay of the masters, many of whom have to teach exceptionally large classes, which strictly speaking should be split into two.

3. The allotment for vaccination contingencies should be raised by Rs. 25 (*vide* paragraph 65 of District Board's budget report).

CALICUT,
4th February 1895.

(Signed) H. MOBERLY,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 5th February 1895, No. 1217.

Referring to the budget estimate of the Palghat municipality for 1895–96, I have the honour to state that the provision made therein for education may be adopted with an addition of (i) Rs. 120 under "Training schools" to meet the stipends of two primary grade teachers to be sent for training, credit being taken for a provincial grant of Rs. 70; and (ii) Rs. 20 to the provision of Rs. 240 for the drawing master proposed to be appointed for the salary results schools in the town. Rs. 220 will suffice for the drawing master's salary for eleven months, and Rs. 40 at least should be allotted for the purchase of drawing materials. The provincial grant on this account may be raised to Rs. 130.

2. The net expenditure proposed under Grant II will be Rs. (27,760—22,730)= Rs. 5,030 excluding Rs. 5,870—building grants, and Rs. 500 expected from private subscriptions, which is about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

3. The municipal council has proposed to spend Rs. 17,610 on extensions and improvements to the college building during 1895–96, and has taken credit for Rs. 5,870 from Provincial funds. I see no objection to payment of a building grant; but taking into account the claims for grants already sanctioned and the reduced allotment passed by Government in the departmental budget for grants-in-aid, I cannot say when funds will be available to pay the amount. This item may be omitted from the budget, pending the sanction of Government for the necessary plans and estimates and for a loan to proceed with the work.

4. As I explained in paragraph 2 of my letter recorded in G.O., No. 269 M., dated 28th February 1893, Local and Municipal, I cannot accept the reasons urged by the chairman in paragraph 27 of his covering report for a contribution from the Malabar district board towards the college extension.

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, 16th February 1895, No. 164.

With reference to Grant III of the budget estimate of the Palghat municipality for the year 1895–96, I have the honour to state that no provision having been made for compensation in lieu of quarters to the hospital assistants, a sum of Rs. 120 should now be provided.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Acting Sanitary Commissioner for Madras, Secretary (General Sanitation Department), Sanitary Board, to the Chief Secretary to Government, dated Camp, Chingleput, 12th March 1895, No. 532-S.

With reference to the budget estimate of the Palghat municipality for 1895–96, I have the honour to state that the expenditure on conservancy is placed at the same figure as for the current year, but the ratio it bears to the anticipated revenue cannot be ascertained for want of information as to the extent of the latter.

2. Under Grant I, a sum of Rs. 500 is set apart for the improvement of the existing public latrines. No provision has, however, been made for extending their number, or for the reorganization of the conservancy system generally which is urgently required. This apparently results because the council is confronted with heavy demands by the Educational department on account of the upkeep of a second-grade college. I would respectfully suggest that the Educational department might reasonably not expect a grant of Rs. 17,000 from the municipality for improved buildings, besides the annual cost of the college establishment, until the local taxpayers are provided the ordinary requirements of civilization in the matter of conservancy, water-supply and drainage.

Order—dated 26th March 1895, No. 539 M., Local and Municipal.

The estimated receipts and charges of the Palghat 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.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,371	— 1,250	690	3,030
Tax on Arts	3,346	4,050	4,010	3,750
„ on Buildings and Lands	10,889	17,850	17,790	16,550
„ on Vehicles and Animals	324	460	460	460
„ on Carts	1,642	1,890	1,870	1,800
Tolls	9,337	10,120	10,220	10,220
Realizations under Special Acts	123	70	70	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	515	560	1,140	610
Conservancy Receipts	557	400	550	550
Fees and Revenue from Educational Institutions	17,225	16,310	17,050	17,910
„ „ from Medical Institutions	28	..	10	..
Income from Markets and Slaughter-houses	1,166	1,240	1,300	1,220
License Fees	770	500	600	550
Other Fees	627	1,000	890	880
Fines under Municipal and other Acts	450	500	500	500
Grants and Contributions from Government	4,817	5,950	6,150	4,750
„ „ from Local Boards	2,283	2,880	3,670	3,200
Recoveries for Services to Private Individuals	559	800	990	1,070
Miscellaneous	110	90	100	90
Loans	2,500	14,500	14,500	..
Advances Recovered	270	..	..	..
Total	61,909	77,920	82,560	67,190
Charges.				
Grant I—				
New Works—				
Communications	739	..	140	400
Buildings	2,066	15,000	18,500	1,470
Drainage	473	470	330	..
Water-supply	..	150	150	150
Repairs—				
Communications	7,299	8,100	8,240	7,600
Buildings	1,222	780	740	1,200
Water-supply	1	50	60	100
Establishment	1,069	1,080	1,030	1,080
Tools and Plant and other Stores	96	50	50	50
Total	12,965	25,680	29,240	12,050
Grant II—				
Municipal Schools—				
On the Salary System	23,139	21,440	21,330	21,400
„ Salary-results System	2,690	3,400	3,090	3,910
Results Grants	1,807	2,000	2,000	2,000
Inspection	341	330	330	330
Total	27,977	27,170	26,750	27,640
Grant III—				
Hospitals and Dispensaries	4,964	5,090	6,020	6,140
Contributions	358	660	660	630
Vaccination	327	510	660	660
Registration of Births and Deaths	187	240	240	280
Conservancy, Road-cleaning and Road-watering	6,917	8,210	7,870	8,150
Total	12,753	14,710	15,450	15,860
Grant IV—				
Lighting	1,403	1,550	1,400	1,550
Travellers' Bungalows	166	200	240	240
Avenues	17	100	100	100
Public Garden, Survey of Land, Fire and other charges	1,095	1,150	1,200	1,150
Total	2,681	3,000	2,940	3,040
Grant V—				
Supervision and Management	3,701	3,780	3,530	3,870
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	81	100	520	900
Advances Recoverable	29	..	..	..
Refunds	33	50	100	30
Pensions and Gratuities	..	..	..	360
Balance	689	2,430	3,030	2,440
Total	61,909	77,920	82,560	67,190

Revised Estimate for 1894–95.

2. The current receipts and charges are now estimated at Rs. 81,870 and Rupees 79,530, respectively, against Rs. 79,170 and Rs. 75,490 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under "avenue receipts," "fees from educational institutions," and "grants and contributions from local boards," and that in the charges under Grant I. The expenditure on New Works—Buildings during the first eight months of the year was very unsatisfactory. Under G.Os., dated 22nd June 1888, No. 691 M., and 17th May 1894, No. 889 L., the municipal council was not competent to sanction, without reference to Government, the allotments of Rupees 2,500 and Rs. 910, mentioned in paragraph 3 of the Chairman's letter. These are, however, now approved.

Budget Estimate for 1895–96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 81,760 against Rs. 81,870 in the revised estimate, the decrease which appears mainly under the tax on "buildings" and "loans" being nearly counterbalanced by an advance under "grants and contributions from Government." The Municipal Council's request that a loan of Rs. 11,240 may be granted from Provincial funds for the improvements to the Victoria College cannot be entertained nor can the Chairman's suggestion that the district board may be asked to contribute Rs. 5,700 and to lend an equal amount for this purpose, be approved. It would be permissible for the council to raise the necessary funds by a loan in the open market, an application in the form prescribed in G.O., dated 8th February 1889, No. 322 L., being previously submitted, but the Government is of opinion that the council should, in the present unsatisfactory state of its finances, proceed with the greatest caution in adding any further sum to the existing charges. The entry under loans will now be disallowed, the estimate under Government grants on account of education will be reduced by Rs. 5,860 with reference to paragraphs 1 and 3 of the Director's letter read above, and the credit taken for a sum of Rs. 500 expected from private subscriptions for the Elsworthy reading room will be struck out.

4. *Charges.*—(1) The probable charges are entered as Rs. 83,470, against the revised estimate of Rs. 79,530, the increase being mainly under Grants II and III.

(2) *Grant I.*—The provision of Rs. 17,610 made for the college buildings will be struck out with reference to paragraph 3 *supra*. The proposed reduction in the salary of the Public Works overseer from Rs. 70 to Rs. 50, and the entertainment of a sub-overseer on Rs. 20 are sanctioned.

(3) *Grant II.*—The provision for municipal schools on the salary-results system will be raised by Rs. 20 as recommended by the Director in paragraph 1 of his letter. His suggestion that Rs. 120 should be provided under training schools will be referred to the municipal council for consideration. The additions to, and alterations in the establishments of the salary-results schools proposed in paragraph 43 of the Chairman's letter are sanctioned.

(4) *Grant III.*—With reference to his letter read above the attention of the Surgeon-General will be called to paragraph 46 of the Chairman's letter in which provision for the hospital assistant's quarters has already been made. The assignment of Rs. 30 for contribution towards the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L., but the allotment under vaccination will, as suggested by the Collector in paragraph 3 of his endorsement, be raised by Rs. 30. The proposed increase of Rs. 5 in the salary of the sanitary inspector will be disallowed owing to want of funds. The attention of the municipal council will be drawn to the Sanitary Commissioner's remarks in paragraph 2 of his letter read above and that of the Chairman to the omission pointed out by him in paragraph 1.

(5) *Grant IV.*—In consideration of the low state of the council's finances, the additional provision of Rs. 300 made for lighting must be disallowed.

(6) *Grant V.*—For similar reasons the entertainment of an additional peon in the municipal office and the increases in the salaries of the bill-collectors proposed in paragraphs 55 and 56 of the Chairman's letter cannot be sanctioned. The contribution for the central office establishments and for the salary of the Collector's clerk will be raised from Rs. 370 to Rs. 400 in accordance with G.O., dated 4th December 1894, No. 2527 L. With reference to paragraph 59 of the Chairman's letter, the Government is not prepared to sanction a gratuity of more than Rs. 360 to the late head clerk. A formal application should be submitted for the grant of a gratuity to the municipal overseer. Meanwhile the provision under "pensions and gratuities" will be reduced from Rs. 1,000 to Rs. 360.

5. The budget, as revised by Government, closes with a balance of Rs. 2,440 or only 3·8 per cent. of the estimated receipts. Every effort should be made to improve the municipal finances by developing the revenue and by curtailing the expenditure wherever possible.

6. The delay in the submission of the budget is unsatisfactory. Similar delays should be guarded against in future.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Palghat.
" Collector of Malabar.
" President, District Board, Malabar.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
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Exd. R. Jenkins.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

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