Local & Munl. (1896) Department.

PRINTED.

G.O., No. 413 M

DATED 13th March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Palghat ---- for 1896-97.

BACK PAPERS.

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

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

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PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.

G.O., DATED 12-3-96

No. 413/96

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[Despatch Abstract.]

Municipal Budget

Reviewing the Palghat

for 1896-97.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Palghaut during the official year 1896-97.

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (~~audited figures.~~)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1080 - -		1736 - -	3030 - -	688 8 1
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3850 - -		3680 - -	3750 - -	3513 8 -
b. Tax on buildings (section 63) ..	12870 - -		12800 - -	12510 - -	12299 8 8
c. Tax on lands (section 63) ..	4040 - -		4210 - -	4090 - -	4079 6 9
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	450 - -		460 - -	460 - -	460 8 -
f. Tax on animals (section 77) ..					
g. Tax on carts and other vehicles without springs (section 85) ..	1750 - -		1860 - -	1800 - -	1718 - -
h. Tolls (section 91)—					
Gross receipts 16050 — 5350 —					
Less Local Fund share ..	10700 - -	33660 - -	11340 - -	10220 - -	10284 1 7
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	40 - -		30 - -	50 - -	29 1 6
b. Ferry rents		40 - -	50 - -		75 - -
c. Fees under Act II of 1888 ..	- - -				
Carried forward ..	33700 - -	33700 - -	34430 - -	32030 - -	32459 2 6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palghaut during the official year 1896-97—cont.

—	Budget estimate 1896-97. Details of Minor Heads.	Budget estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..	33700 - -	33700 - -	34430 - -	32830 - -	32459 2 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	20 - -	- - -	10 - -	20 - -	11 - 6
ii. Rent of buildings ..					
iii. Avenue receipts	100 - -	- - -	250 - -	150 - -	667 5 1
iv. Fees from Travellers' Bungalows	280 - -	400 - -	280 - -	280 - -	343 - -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	60 - -	- - -	10 - -	60 - -	26 9
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 - -	110 - -	50 - -	100 - -	90 10 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	550 - -	550 - -	550 - -	550 - -	327 - -
d. i. Fees from educational institutions	17360 - -	- - -	16930 - -	17890 - -	16874 9 4
ii. Other revenue from educational institutions ..	20 - -	17380 - -	20 - -	20 - -	- -
e. i. Sale-proceeds and composition fees of medicines ..	10 - -	- - -	10 - -	- - -	3 4 -
ii. Other Hospital receipts ..	- - -	10 - -	160 - -	- - -	- -
f. i. Income from markets ..	1000 - -	- - -	810 - -	610 - -	676 8 4
ii. „ slaughter-houses.	610 - -	1610 - -	720 - -	610 - -	618 1 5
g. Other fees					
i. Distraint fees	20 - -	- - -	20 - -	20 - -	21 8 -
ii. License fees	550 - -	- - -	550 - -	550 - -	610 14 -
iii. Cartstand fees	750 - -	1320 - -	840 - -	860 - -	815 2 10
iv. Other fees	- - -	- - -	- - -	- - -	6 - -
h. Fines under Municipal and other Acts	500 - -	500 - -	500 - -	500 - -	444 13 -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..	55580 - -	55580 - -	56440 - -	55050 - -	53971 6 3

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Palghaut during the official year 1896-97—cont.

—	Budget estimate 1896-97. Details of Minor Heads	Budget estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals 1894-95 (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 ..	55580 - -	55580 - -	56140 - -	55050 - -	53971 6 3
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings	500 - -	- - -	390 - -	- - -	601 - -
Municipal Schools ..	4480 - -	4980 - -	4500 - -	4750 - -	5131 1 4
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	2510 - -	- - -	2340 - -	2650 - -	2542 2 8
iii. Other purposes	550 - -	3060 - -	550 - -	550 - -	1100 - -
c. Other grants and contributions—					
i. Education	500 - -	500 - -	- - -	- - -	200 - -
ii. Medical					
iii. Other purposes	- - -	- - -	200 - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1100 - -	- - -	1060 - -	1060 - -	1073 6 -
ii. Other purposes	20 - -	1120 - -	20 - -	10 - -	15 12 -
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year .. .	- - -	- - -	10 - -	- - -	7 - -
iii. Fee for numbering carts, &c.	60 - -	- - -	60 - -	60 - -	58 1 -
iv. Other items	30 - -	90 - -	30 - -	30 - -	164 11 2
Carried forward ..	65330 - -	65330 - -	65300 - -	64160 - -	64857 15 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palghaut during the official year 1896-97.—cont.

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..	65330 - -	65330 - -	65300 - -	64160 - -	64857 15 5
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					14500 - -
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others	- - -	- - -	20 - -	- - -	16 4 -
Total Receipts ..	65330 - -	65330 - -	65320 - -	64160 - -	79374 3 5
Grand Total ..	66410 - -	66410 - -	82680 - -	67190 - -	80062 11 6

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ / ~~all~~ classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~7½~~ half annas per cent. of rent value. for every 80 square yards. if 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 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 154 dated 22-1-84, 4137 dated 20-8-85, 223 dated 10-3-87, and 1204 dated 5th Sept 1894.
8. The house-tax registers were last revised in the official year 91-92 and the land tax registers in the official year 1889-89 and the assessment recalculated in 1891-92.
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 6 per Rs 100 of the valuation with reference to the nature of the building and its locality and surroundings. In other cases 7½ per cent on rental.

(2) Lands have been assessed on the rent @ 7½ percent of paddy collected from lessees and commuted at 3½ paras a rupee.

(3) Paramba tax - House sites at 6 pies per 80 sq yds and garden lands at 7½ percent 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 Capital 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 Palghaut for the official year 1896-97.

—	Budget estimate 1896-97. Details of Minor Heads.	Budget estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	- - -	- - -	450 ✓ -	400 ✓ -	378 9 3
b. Buildings	1500 - - ✓	- - -	18300 ✓ -	1470 ✓ -	2907 2 8
c. Drainage	- - -	- - -	120 ✓ -	- - -	287 10 -
d. Water-supply	300 - -	1800 ✓ -	520 ✓ -	150 ✓ -	150 - -
2. Repairs—					
a. Communications	8260 ✓ -	- - -	7620 ✓ -	7600 ✓ -	8136 - -
b. Buildings	1110 - -	- - -	1720 ✓ -	1200 ✓ -	604 5 6
c. Drainage—					
i. Repairs to works ..					
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	100 - -	9470 - -	100 ✓ -	100 ✓ -	54 8 -
ii. Establishment					
iii. Contingencies					
3. Establishment	1080 - -	1080 ✓ -	980 - -	1080 - ✓ -	1005 8 -
4. Tools and Plant and other stores.	100 - -	100 ✓ -	60 - ✓ -	50 - ✓ -	30 3 -
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 ..	12450 - -	12450 ✓ -	29870 ✓ -	12050 - ✓ -	13553 14 3
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	20070 - -	- - -	20050 ✓ -	20110 ✓ -	20340 7 -
b. Contingencies	750 - -	20820 - -	1050 - ✓ -	1290 - ✓ -	1099 5 11
Carried forward ..	20820 - -	20820 - ✓ -	21100 - ✓ -	21400 - ✓ -	21439 12 11

Statement II.—Expenditure from the Municipal Fund of the Town of Palghaut for the official year 1896-97—*cont.*

—	Budget estimate 1896-97. Details of Minor Heads.	Budget estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..	20820 - -	20820 - -	21100 - -	21400 - -	21439 12 11
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2790 ✓ -	- - -	2420 ✓ -	2790 ✓ -	1937 6 10 ✓
b. Results Grants ..	550 - -	- - -	500 - ✓ -	500 - ✓ -	468 15 - ✓
c. Contingencies	540 - -	3850 - ✓ -	510 - ✓ -	640 ✓ -	459 11 1
3. Salary Grants					
4. Results Grants	2000 - -	2000 ✓ -	2000 ✓ -	2000 - ✓ -	2000 - - ✓
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300 ✓ -	- - -	300 ✓ -	300 - ✓ -	294 - - ✓
ii. Contingencies	30 - -	330 - ✓ -	40 ✓ -	30 - - ✓	29 13 - ✓
7. Miscellaneous					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items					
Total, Grant II ..	27030 - -	27030 - ✓ -	26870 ✓ -	27640 - ✓ -	26629 10 10
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	3290 - ✓ -	- - -	3100 - ✓ -	3470 - ✓ -	3112 9 4 ✓
b. Medicines and Supplies	1200 - -	- - -	1200 ✓ -	1200 - ✓ -	1808 10 5 ✓
c. Diet of Patients	800 - -	- - -	800 - - ✓	800 - ✓ -	656 - 10 ✓
d. Sundries and Contingencies ..	720 - -	6010 ✓ -	670 - ✓ -	670 - ✓ -	374 2 11 ✓
e. Contributions to Local Boards ..		6130			
&c., &, &c. ..					
Carried forward ..	6010 - -	6010 - -	5770 ✓ -	6140 - -	5951 14 6 ✓

Statement II.—Expenditure from the Municipal Fund of the Town of Palghaut for the official year 1896-97—cont.

—	Budget estimate 1896-97. Details of Minor Heads.	Budget estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..	6010 - -	6010 - -	5770 - -	6140 - -	5751 14 6
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	300 - -	- - -	300 - -	300 - -	293 - -
ii. Sanitary Inspection ..	300 - -	- - -	300 - -	300 - -	186 - -
iii. Medical Reserve staff ..	30 - -	- - -	30 - -	30 - -	30 - -
iv. Cutlers' Establishment ..	- - -	630 - -	10 - -	- - -	- - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	420 - -	- - -	420 - -	420 - -	389 6 11
b. Contingencies	240 - -	660 - -	240 - -	240 - -	235 12 7
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	180 - -	- - -	180 - -	180 - -	179 7 11
b. Contingencies	100 - -	280 - -	100 - -	100 - -	56 8 -
5. Conservancy, Road cleaning and Road watering—		8250 - -	8080 - -	8150 - -	5[illegible] 13 8
a. i. Establishment	5900 - -	- - -	5860 - -	5900 - -	5642 1 2
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	300 - -	6200 - -	300 - -	300 - -	222 2 6
b. Private scavenging—					
i. Establishment	1580 - -	- - -	1520 - -	1580 - -	1419 15 5
ii. Contingencies, such as cost of scavenging carts, &c. ..	300 - -	1880 - -	200 - -	200 - -	146 12 4
c. Cholera charges	100 - -	100 - -	100 - -	100 - -	33 2 -
d. Contingencies	70 - -	70 - -	100 - -	70 - -	84 12 3
&c., &c., &c. ..					
Total, Grant III ..	15830 - -	15830 - -	15430 - -	15860 - -	14870 15 7

Statement II.—Expenditure from the Municipal Fund of the Town of Palghaut for the official year 1896-97—cont.

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 - -	1082 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 - -	156 - -
b. Contingencies	80 - -	240 - -	80 - -	80 - -	51 11 -
5. Avenues—					
a. Establishment	40 - -	- - -	40 - -	40 - -	24 2 3
b. Contingencies	60 - -	100 - -	- - -	60 - -	8 8 -
6. Public Garden—		270 - -	100 - -	170 - -	84 12 4
a. Establishment	70 - -	- - -	70 - -	70 - -	70 13 5
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	100 - -	170 - -	50 - -	100 - -	13 14 11
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	100 - -	100 - -	- - -	- - -	- - -
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..	2460 - -	2460 - -	1800 - -	2060 - -	1407 9 7

Statement II.—Expenditure from the Municipal Fund of the Town of Palghaut for the official year 1896-97—cont.

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..	2460 - -	2460 - -	1,800 - -	2060 - -	1407 9 1
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	30 - -	- - -	30 - ✓ -	30 - ✓ -	- - -
iii. Printing	900 - -	- - -	900 - ✓ -	900 - ✓ -	747 1 4 ✓
iv. Compensation for lands ..					
v. Other items	50 - -	980 ✓ -	60 - ✓ -	50 ✓ -	68 13 4 ✓
Total, Grant IV ..	3440 - -	3440 ✓ -	2790 ✓ -	3040 - ✓	2223 3 9 ✓
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1670 - ✓	1670 ✓ -	1,520 ✓ -	1,600 - ✓	1250 - 3
ii. Inspection					
b Collection of Municipal Taxes—					
i. Establishment	1070 - ✓	- - -	1,070 ✓ -	1,070 - ✓	1034 11 6 ✓
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	400 - -	1470 ✓ -	400 - ✓ -	400 ✓ -	444 7 3 ✓
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	400 - -	400 ✓ -	400 - ✓ -	400 - ✓	559 7 ✓
e. Contributions for Central office and Audit establishments ..	400 - -	400 - -	400 - ✓ -	400 - ✓	365 - ✓
Total, Grant V ..	3940 - -	3940 - -	3790 - ✓ -	3870 ✓ -	3653 10 ✓
Repayment of Debt—					
a. Instalments paid during the year.	1,000 - -	1,000 - -	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 ..					
b. ,, of current year ..	840 ✓ -	840 ✓ -	900 - ✓ -	900 - ✓	518 - 6 ✓

Statement II.—Expenditure from the Municipal Fund of the Town of Palghaut for the official year 1896-97—cont.

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others	- - -	- - -	20 - ✓ -	- - -	126 10 10 ✓
Refunds of other than current collections ..	30 - -	30 - -	150 - ✓ -	30 - ✓ -	133 5 6 ✓
Discount					
Pensions and gratuities	- - -	- - -	780 - ✓ -	360 - ✓ -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..	64,560 - -	64,560 - -	81,600 - ✓ -	64,750 - ✓ -	62710 1 5 ✓
Balances—					
a. Municipal Fund	1850 - -	1850 - -	1,080 ✓ -	2,440 - ✓	17,352 10 1 ✓
b. Endowments					
c. Water-tax Fund					
Grand Total ..	66,410 - -	66,410 - ✓ -	82,680 - ✓ -	67,190 ✓ - -	80062 11 6 ✓

Note to Statement II.

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

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

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications	"	"	"	"	"	"	"	
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	
(b)	Buildings								
1	Elsworthy Reading Room	1,500	"	"	"	1,500	"	"	
2									
3									
	Total ..	1500	"	"	"	1,500	"	"	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1896-97.			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 Kuppamkunnam	150	"	"	"	150	"	"	
2	" Vinnakara	150	"	"	"	150	"	"	
3									
	Total ..	300	"	"	"	300	"	"	

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. 59 1/2
1	Great Western Road	1100	-	-				
2	Olavakode to Big Bazaar Road	710	-	-				Metalled or Gravelled { 20 Unmetalled. 15 1/2
3	Kongad Road	180	-	-				
4	Sankuparathodu Road	180	-	-				
5	Olavakode to Kalpathu river Road	250	-	-				
	II Class Roads.							
1	Kalpathu river to Fort	780	-	-				
2	Parapumam road	240	-	-				
3	Pattikara Road	180	-	-				Total mileage under maintenance. 59 1/2
4	Mamanchira and fort roads	250	-	-				
5	Veppilatulam road	60	-	-				Metalled or Gravelled { 20 Unmetalled. 15 1/2
6	Mathur Road	120	-	-				
7	Kollengode Road	315	-	-				
8	Yakara Road	278	-	-				
	III Class Roads.							
1	Kallapully and Puthur Road	350	-	-				
2	Kottekad Road	90	-	-				
3	Puthenkavu Road	125	-	-				
4	Kunnathur Road	120	-	-				
5	Road round Fort	120	-	-				
6	Branch road from fort to Yakara bridge	30	-	-				
7	Kannadi River Road	50	-	-				
8	Kallikad road	140	-	-				
9	Vettiumi Road	67	-	-				
10	Robinson Bazaar Road	30	-	-				
11	Mangaru Road	50	-	-				
12	Sallipara road	40	-	-				
13	Agatheswaru and Kadukamkunnam roads	70	-	-				
14	Road from Govindarajapuram to Kottakal	25	-	-				
15	Tonipalayam road	25	-	-				
16	Kaleketi Court road	25	-	-				
17	Vadakanpuru and Pallipuram Road	55	-	-				
18	Kanninalathara road	20	-	-				
19	Tirumalai Iragnam road	40	-	-				
120	Kunnathur Branch road	45	-	-				
21	Palayapet Road	30	-	-				
22	Cherpulkad Road	10	-	-				
23	Sekharipuram Road	150	-	-				
24	Chittur Road	205	-	-				
25	Road lying west to mission Tile Works	100	-	-				
	Streets, lanes and gramams	1,355	-	-				
	Maintaining permanent gang coolies	250	-	-				
	Total ..	8260	-	-				

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	300	-	-				
2	Pounds	20	-	-				
3	Hospital and Outhouses	120	-	-				
4	Municipal Office	100	-	-				
5	Victoria College, Middle Schools	300	-	-				
6	Latrines for Carfestival	50	-	-				
7	Travellers Bungalow & outhouse	70	-	-				
8	Pathinhatinpuram School	100	-	-				
9	Vaccination Depôt	50	-	-				
	Total ..	1110	-	-				

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	Repairs to municipal 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	1	45			540		
~~Maistries~~ .. Horse allowance ..		15			180		
Sub Overseer	1	25			300		
Peon	1	5			60		
Total ..	3	90			1,080		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1,080		

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	-	-	6000	-	
~~1st Assistant Master~~ Vice Principal ..	1	300	-	-	3600	-	
~~2nd~~ 1st Assistant Master	1	150	-	-	1800	-	
2nd Do.	1	80	-	-	960	-	
3rd Do.	1	70	-	-	840	-	
4th Do.	1	60	-	-	720	-	
5th Do.	1	60	-	-	720	-	
6th Do.	1	50	-	-	600	-	
7th Do.	1	60	-	-	720	-	
8th Do.	1	47	-	-	564	-	
9th Do.	1	25	-	-	300	-	
10th Do.	1	20	-	-	240	-	
11th Do.	1	16	-	-	192	-	
12th Do.	1	25	-	-	300	-	
Malayalam Master	1	25	-	-	300	-	
Sanskrit Master	1	20	-	-	240	-	
Writing Master	1	25	-	-	300	-	
Drawing Master	1	20	-	-	240	-	
Clerk and Librarian	1	15	-	-	180	-	
Senior Gymnastic Instructor	1	15	-	-	180	-	
Junior — Do —	1	7	-	-	84	-	
Head Peon	1	6	-	-	72	-	
2nd Peon	1	5	-	-	60	-	
3rd Peon	1	5	-	-	60	-	
4th Peon	1	6	-	-	72	-	
Scavenger	1						
Total ..	26	1672			20064		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					6		
Balance (Statement II) ..					20070		

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—							
Anglo Vernacular Primary School Hd master	1	18	-	-	216	-	
2nd master	1	15	-	-	180	-	
3rd master	1	10	-	-	120	-	
4th Master	1	8	-	-	96	-	
Total	4	51	-	-	612	-	
Pathirkatimpuram Head master	1	12	-	-	144	-	
2nd Do	1	9	-	-	108	-	
3rd Do	1	6	-	-	72	-	
4th Do	1	5	-	-	60	-	
Total	4	32	-	-	384	-	
Tirunilai Head Master	1	8	-	-	96	-	
2nd Master	1	5	-	-	60	-	
Total	2	13	-	-	156	-	
Koppam Head Master	1	7	-	-	84	-	
2nd Master	1	5	-	-	60	-	
Total	2	12	-	-	144	-	
Kammalatara Head master	1	10	-	-	120	-	
2nd Master	1	8	-	-	96	-	
3rd master	1	5	-	-	60	-	
Total	3	23	-	-	276	-	
Kalmantapam Head master	1	9	-	-	108	-	
2nd master	1	6	-	-	72	-	
Total	2	15	-	-	180	-	
Madrasa Mutla Murashad Hd master	1	9	-	-	108	-	
2nd master	1	6	-	-	72	-	
3rd master	1	4	-	-	48	-	
Total	3	19	-	-	228	-	
Metupalayam Hd master	1	7	-	-	84	-	
2nd master	1	5	-	-	60	-	
Total	2	12	-	-	144	-	
Schools for backward Classes							
Chucklers School Kunnamur Teacher	1	7	-	-	84	-	
Cheruman's School Parakunnam — do —	1	7	-	-	84	-	
Do Nurani — do —	1	7	-	-	84	-	
Circle Gymnastic Instructor	1	15	-	-	180	-	
Drawing Master	1	20	-	-	240	-	
Total ..		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—							
Main Hospital							
Medical Subordinates	1	131	4	-	1575	-	-
„ Hospital Assistant ..	1	25	-	-	300	-	-
Midwife	1	10	-	-	120	-	-
Clerk / Compounder	1	15	-	-	180	-	-
~~Compounder~~ Ward Attendant ..	1	7	-	-	84	-	-
Servants Waterman	1	5	-	-	60	-	-
„ .. Cook	1	5	-	-	60	-	-
„ .. Gardener	1	5	-	-	60	-	-
Washerman	1	3	-	-	36	-	-
Toty { Male	1	6	-	-	72	-	-
Female	1	5	-	-	60	-	-
Female Ward attendant	1	5	-	-	60	-	-
Peon	1	5	-	-	60	-	-
Total	13	227	4	-	2727	-	-
Branch Dispensary							
Hospital Assistant	1	35	-	-	420	-	-
Compounder	1	9	-	-	108	-	-
Waterman	1	3	-	-	36	-	-
Total	3	47	-	-	564	-	-
Total ..	16	274	4	-	3291	-	-
Deduct Fines and Stoppages ..					1	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3290	-	-

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	-	
Vaccinatrix	1	10	-	✓	120	-	
Peons							
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	30	-	-	✓ 360	-	-
" Peons @ Rs 6	2	12	-	-	✓ 144	-	-
" 14 @ Rs 9	4	36	-	-	✓ 432	-	-
Maistries 3 @ Rs 8	3	24	-	-	✓ 288	-	-
Scavengers @ Rs 6	14	84	-	-	✓ 1008	-	-
Sweepers @ Rs 6	48	288	-	-	✓ 3456	-	-
Road Jotis @ Rs 6	3	18	-	-	✓ 216	-	-
Total	75	492	-	-	5,904	-	-
✓ Fairs and Festivals	-	-	-	-	✓ 50	-	-
Road watering Coolies 2 @ Rs 5 + 2 @ Rs 3	4	16	-	-	✓ 64	-	for 47
Total ..					6,018	-	-
Deduct Fines and Stoppages .. (Dairy on account of)					38	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					5,900	-	✓

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	-	-
Clerks Correspondence Clerk ..	1	20	-	-	240	-	-
„ Assistant Correspondence Clerk ..	1	15	-	-	180	-	-
„ Accountant	1	35	-	-	420	-	-
~~Accountants~~ Head Peon	1	8	-	-	96	-	-
Peons	1	6	-	-	72	-	-
Masalji.	1	6	-	-	72	-	-
Municipal Prosecutor	1	10	-	-	120	-	-
Total ..	8	140	-	-	1680	-	-
Deduct Fines and Stoppages ..					10	-	-
Add arrears for last year paid this year ..					1670	-	-
Balance (Statement II) ..							
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 12	2	24	-	-	288	-	-
~~Peons~~ Process Clerk	1	8	-	-	96	-	-
Bill Collectors @ Rs 8	3	24	-	-	288	-	-
Peons @ Rs 6	3	18	-	-	216	-	-
Total ..	10	89	-	-	1068	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					1070	-	-
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Palghaut Demand, Collection and Balance Statement for the year 1896-97.

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.	3800 - -	- - -	3800 - -	3700 - -	- - -	- - -	100 - -
2. Tax on buildings	12,800 - -	- - -	12,800 - -	12,600 - -	- - -	- - -	200 - -
3. Tax on lands	3920 - -	- - -	3920 - -	3890 - -	- - -	- - -	30 - -
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	16050 - -	- - -	16050 - -	16050 - -	- - -	- - -	- - -
6. Market rents	1000 - -	- - -	1000 - -	1000 - -	- - -	- - -	- - -
7. Slaughter-house fees	610 - -	- - -	610 - -	610 - -	- - -	- - -	- - -
8. Rent of cart-stands	750 - -	- - -	750 - -	750 - -	- - -	- - -	- - -
9. Private scavenging fees	1100 - -	- - -	1100 - -	1000 - -	- - -	- - -	100 - -
10. Tax on vehicles with springs	450 - -	- - -	450 - -	450 - -	- - -	- - -	- - -
11. Tax on vehicles without springs	1750 - -	- - -	1750 - -	1750 - -	- - -	- - -	- - -
12. Rent on lands	20 - -	- - -	20 - -	20 - -	- - -	- - -	- - -
Total ..	42250 - -	- - -	42250 - -	41820 - -	- - -	- - -	430 - -

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.				180	..	✓	180	..	✓	150	✓	..	30	..	✓										
2. Tax on buildings				320	..	✓	320	..	✓	270	..	✓	50	..	✓										
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	✓	..	100	✓	..	50	✓	..										
Total ..				800	✓	..	800	✓	..	670	✓	..	130	✓	..										

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Statement VI.—Revised Estimate for 1895-96.

STATEMENT VI.—Revised Estimate—(Receipts) for 1895-96.

Items	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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	17360 - -	- - -	- - -	17360 - -	3030 - -	Due to the non-utilization of the allotment made for the construction of certain buildings vide G.O. No 905 misc dated 30 May 1895
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53)	2396 - -	1012 8 -	1284 - -	3680 - -	3750 - -	Due to the decrease in the assessment in consequence of the remissions granted by the Council on appeal
b. Tax on buildings (section 63) ..	8549 8 -	2912 15 1	4250 8 -	12800 - -	12510 - -	Due to the increase in the arrears over the anticipated amount and to the increase in assessment on account of new & enlarged houses
c. Tax on lands (section 63) ..	3063 5 -	500 7 4	1146 11 -	4210 - -	4040 - -	Due to the anticipated amount not having been collected during 1894-95.
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	153 - -	118 8 -	307 - -	460 - -	460 - -	
f. Tax on animals (section 77) ..						
g. Tax on carts and other vehicles without springs (section 85) ..	1410 - -	180 - -	450 - -	1860 - -	1800 - -	Due to steps taken to seize all carts evading registration
h. Tolls (section 91)—						
Gross receipts Rs. 17010-- .. 5670-- ..						
Less Local Fund share Rs. 11340-- ..	5934 2 2	4523 15 -	5405 13 10	11340 - -	10220 - -	Due to the increase in the actual bids obtained for the right of collecting tolls at certain tolls.
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	19 10 -	17 9 6	10 6 -	30 - -	50 - -	Due to the decrease in the number of cattle that are impounded
b. Ferry rents						
c. Fees under Act II of 1888 ..	45 - -	60 - -	5 - -	50 - -	- - -	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	3 9 8	1 10 8	6 6 4	10 - -	20 - -	No one having come forward to take up the contract for blacksmith's rent in Bandy Pettah
ii. Rent of buildings ..						
iii. Avenue receipts	144 4 3	3 14 6	105 11 9	250 - -	150 - -	Due to a large sale of avenues standing dangerous to the public safety.
iv. Fees from Travellers' Bungalows	183 - -	89 4 -	97 - -	280 - -	280 - -	
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	- 1 3	- 2 9	9 14 9	10 - -	60 - -	Due to the delay in opening the garden within the premises of the present municipal office building
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	1 - -	11 1 -	49 - -	50 - -	100 - -	Due to the repair of the old articles and utilization as serviceable
Carried forward ..	21902 8 4	9431 15 10	13127 7 8	35030 - -	33440 - -	

Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	21902 8 4	9431 15 6	13127 7 8	35030 - -	33440 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	106 - -	327 - -	444 - -	550 - -	550 - -	
d. i. Fees from educational institutions	8361 5 1	6555 2 2	8568 10 11	16930 - -	17890 - -	vide para 28 of the convg letter
ii. Other revenue from educational institutions ..	- - -	- - -	20 - -	20 - -	20 - -	
e. i. Sale-proceeds and composition fees of medicines ..	- 6 6	- - -	9 9 6	10 - -	- - -	Due to the recovery of the cost of medicines supplied to the out patients who do not attend the Hospital
ii. Other Hospital receipts ..	155 7 10	- - -	4 8 2	160 - -	- - -	Due to the sale of certain instruments belonging to the Hospital to the Malapuram Taluk Board
f. i. Income from markets ..	275 5 4	252 2 2	534 10 8	810 - -	610 - -	Due to the high bids at the auction sale
ii. ,, slaughter-houses	239 3 1	201 5 9	480 12 11	720 - -	610 - -	Due to Competition at the auction sale
g. Other fees						
i. Distraint fees	9 12 -	1 8 -	10 4 -	20 - -	20 - -	
ii. License fees	364 15 -	137 12 -	185 1 -	550 - -	550 - -	
iii. Cartstand fees	271 3 11	381 7 1	568 12 1	840 - -	860 - -	Due to combination at the auction sale
iv. Other fees	- - -	6 - -	- - -	- - -	- - -	
h. Fines under Municipal and other Acts	302 9 -	133 14 -	197 7 -	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 ..						Due to grants sanctioned from Provincial Funds for the construction of Patrimpuram Chulikkal and Cherumuri Schools and a drain around College Gymnasium
Buildings	- - -	601 - -	390 - -	390 - -	- - -	
Municipal Schools ..	2885 - -	2111 10 -	1615 - -	4500 - -	4750 - -	Due to the transfer of allotments for library books & furniture with a view to make provision for the drain around the College Gymnasium and Lyte fund. Also due to grants having been anticipated on account of Science apparatus
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	- - -	2542 2 8	2340 - -	2340 - -	2650 - -	Due to provision made for the military assistant Surgeon at the increased rate of pay having not been utilized / vide para 34 of the covering letter
iii. Other purposes	- - -	550 - -	550 - -	550 - -	550 - -	
Carried forward ..	34873 12 1	23232 15 8	29046 3 11	63920 - -	63000 - -	

Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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 ..	34,873	12	1	23,232	15	8	29,046	3	11	63,920	-	-	63,000	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
i. Education	-	-	-	200	-	-	-	-	-	-	-	-	-	-	-	
ii. Medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Other purposes	-	-	-	-	-	-	200	-	-	200	-	✓	-	-	-	Due to public subscription expected to be raised for deepening the Mookambiram well.
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	549	-	-	584	-	-	511	-	-	1,060	-	✓	1,060	✓	-	
ii. Other purposes	14	4	-	15	-	-	5	2	-	20	-	✓	10	✓	-	Due to enforcement of compulsory clauses contained in GO No 1502/m 2 rm dated 19 October 94.
b. Other items—																
i. Fishery rents																
ii. Refunds of Expenditure of previous year	2	4	-	-	-	-	7	12	-	10	-	✓	-	-	✓	
iii. Fee for numbering carts, &c.	46	1	-	6	14	-	13	15	-	60	-	✓	60	✓	-	
iv. Other items	7	12	-	149	12	11	22	4	-	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																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Others	12	11	4	16	4	-	5	4	8	20	-	✓	-	-	-	
Total Receipts ..	35,508	6	5	24,204	14	7	29,811	9	7	65,320	-	✓	64,160	-	✓	
										1,400			3,030			
Grand Total ..	52,868	6	5				29,811	9	7	82,680	-	✓	67,190	-	✓	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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*)—						(a) Due to provision having been made for compensation to be paid on account of lands required for the construction of the Kurunegala-Puttalam cart road.
1. NEW WORKS—						
a. Communications	- - -	320 - 1	450 - -	(a) 450 - -	400 - -	(b) Due to reallotment of funds as per G.O. 1st 908 in min. and also saved allotment 20-5-1895 for 1st allotment
b. Buildings	5940 - 8	2707 2 8	12359 15 4	(b) 18300 - -	1470 - -	Pahiyatahiriyawa N. School Rs 910 (2) Mt. Lavinia Office building Rs 2495 (3) Slaughter house Rs 1273. (4) New Cart stand Site Rs 980 (5) The Planters market Rs 1470. (6) Chunnakam Hospital building Rs 501 (7) Cheruvawila School building Rs 661. (8) Vaccination Depôt at Valakaambaha &c.
c. Drainage						
d. Water-supply	- - -	- - -	120 - -	(c) 120 - -	- - -	(c) Vide return for the Quarter ending 30th June 95.
2. REPAIRS—	20 2 -	150 - -	499 14 -	520 - -	150 - -	(d) Due to additional allotment required for deepening the Mount Lavinia well Rs 200 being met out of public subscriptions
a. Communications	5217 11 5	2567 8 -	2402 4 7	7620 - -	7600 - -	(e) Due to additional allotment sanctioned during the Quarter ending 30th June 95
b. Buildings	670 - 3	98 4 -	1049 15 9	1720 - -	1200 - -	(f) Due to an additional provision of Rs 408 having been made for the thorough repair of all the Latrines in accordance with the Sanitary Commissioners suggestions, Rs 275 for the repair of the Victoria Chetty Road drains, Rs 99 additional allotment sanctioned as per return for the Quarter ending 30th June 95, and to savings effected.
c. Drainage—						
i. Repairs to works ..						
ii Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	2 9 -	9 8 -	97 7 -	100 - -	100 - -	
ii. Establishment						
iii. Contingencies						
3. ESTABLISHMENT	615 12 1	350 - -	364 3 11	980 - -	1080 - -	(g) Due to savings effected as the Acting Overseer was not allowed the full pay assigned for the post pending settlement of the question of gratuity to the late municipal Overseer
4. TOOLS AND PLANT AND OTHER STORES.	485 7	3 12 3	11 10 5	60 - -	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 ..	12514 9 -	6206 3 -	17355 7 -	29870 - -	12050 - -	
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	13357 1 1	6740 3 9	6692 14 11	20050 - -	20110 - -	Due to savings effected.
b. Contingencies	926 8 9	415 1 1	123 7 3	1050 - -	1290 - -	Due to transfer of allotment as per return for the quarter ending 30th June 95 and retrench of expenditure.
ii. On Salary-Results System—						
a. Fixed Payments	1572 2 10	657 - 8	847 13 2	2420 - -	2770 - -	Due to savings effected on account of certain teachers not being allowed to draw their pay at the sanctioned scale and the non-opening of Navanithoruwa School.
b. Results Grants	- - -	468 15 4	500 - -	500 - -	500 - -	
c. Contingencies	136 1 3	173 2 -	373 14 9	510 - -	640 - -	Due to savings effected.
3. SALARY GRANTS						
4. RESULTS GRANTS	- - -	2000 - -	2000 - -	2000 - -	2000 - -	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	15991 13 11	10454 6 6	10538 2 1	26530 - -	27310 - -	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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 ..	25991	13	11	10454	6	6	10538	2	1	26530	-	-	27310	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	200	-	-	100	-	-	100	-	-	300	-	-	300	-	-	
ii. Contingencies	29	8	8	11	2	6	10	7	4	40	-	-	30	-	-	Due to purchase of office Registers &c.
7. Miscellaneous—																
a. Building, furniture, &c., grants ..																
b. Common gymnasium—																
i. Establishment																
ii. Contingencies																
c. Other items																
Total, Grant II ..	16221	6	7	10565	9	-	10648	9	5	26870	-	-	27640	-	-	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	1996	13	6	1049	3	7	1103	2	6	3100	-	-	3470	-	-	vide para 34 of the covering letter.
b. Medicines and Supplies	47	3	-	839	5	10	1152	13	-	1200	-	-	1200	-	-	
c. Diet of Patients	528	14	3	338	7	1	271	1	9	800	-	-	800	-	-	
d. Sundries and Contingencies ..	431	-	7	196	2	4	238	15	5	670	-	-	670	-	-	
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	-	-	-	293	-	-	300	-	-	300	-	-	300	-	-	
ii. Sanitary Inspection ..	-	-	-	186	-	-	300	-	-	300	-	-	300	-	-	
iii. Medical Reserve staff ..	-	-	-	30	-	-	30	-	-	30	-	-	30	-	-	
iv. Cutlers' Establishment ..	7	-	-	-	-	-	3	-	-	10	-	-	-	-	-	Due to Contribution for 94-95 having had to be paid in the current year
b. Contributions to Local Boards &c., for—																
i. Medical Schools ..																
ii. Reserve staff																
c. Other contributions																
3. Vaccination—																
a. Establishment	257	15	-	226	2	2	162	1	-	420	-	-	420	-	-	
b. Contingencies	11	-	3	210	11	1	228	15	9	240	-	-	240	-	-	
c. Contributions to Local Boards ..																
Carried forward ..	3279	14	7	3369	-	1	3790	1	5	7070	-	-	7430	-	-	

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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 ..	3219	14	7	3369	-	1	3790	1	5	7070	-	-	7430	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	120	-	-	60	-	-	60	-	-	180	-	-	180	-	-	
b. Contingencies	55	4	8	7	13	-	44	11	4	100	-	-	100	-	-	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	3765	15	8	1900	13	11	2094	-	4	5860	-	-	5900	-	-	Due to savings effected
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	165	-	-	96	-	-	135	-	-	300	-	-	300	-	-	
b. Private scavenging—																
i. Establishment	991	-	4	490	13	6	528	15	8	1520	-	-	1580	-	-	Due to savings effected
ii. Contingencies, such as cost of scavenging carts, &c. ..	42	14	-	38	12	-	157	2	-	200	-	-	200	-	-	
c. Cholera charges	4	15	6	17	14	5	95	-	6	100	-	-	100	-	-	
d. Contingencies	41	-	3	61	15	5	58	15	9	100	-	-	70	-	-	Due to provision having been made for filling up the well near the Mosque at Big Bazaar.
Total, Grant III ..	8466	1	-	6043	2	4	6963	15	-	15430	-	-	15860	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment																
b. Contingencies	819	5	5	355	-	4	580	10	7	1400	-	-	1550	-	-	The contract for lighting being given at a lower r
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	13	14	-	46	11	-	66	2	-	80	-	-	80	-	-	
5. AVENUES—																
a. Establishment	16	-	-	24	2	3	24	-	-	40	-	-	40	-	-	
b. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	60	-	-	Due to savings effected
6. PUBLIC GARDEN—																
a. Establishment	45	7	9	24	-	-	24	8	3	70	-	-	70	-	-	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	15	7	6	-	3	11	34	8	6	50	-	-	100	-	-	Due to retrenchment of expenditure
Carried forward ..	1014	2	8	502	1	6	785	13	4	1800	-	-	2060	-	-	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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 ..	1,014	2	8	502	1	6	785	13	4	1,800	..	..	2,060	..	..	
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	428	6	7	156	10	8	471	9	5	900	..	..	900	..	..	
iv. Compensation for lands ..																
v. Other items	48	14	..	41	9	4	11	2	..	60	..	..	50	..	..	
Total, Grant IV ..	1491	7	3	700	5	6	1298	8	9	2790	..	..	3040	..	..	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	981	13	10	484	15	3	538	2	2	1,520	..	..	1,600	..	..	Due to savings effected.
ii. Inspection																
b Collection of Municipal Taxes—																
i. Establishment	708	11	11	353	8	9	361	4	1	1,070	..	..	1,070	..	..	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	35	10	..	348	..	3	364	6	..	400	..	..	400	..	..	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	240	6	6	334	3	8	159	9	6	400	..	..	400	..	..	
e. Contributions for Central office and Audit establishments ..	40	..	..	20	..	..	360	..	..	400	..	..	400	..	..	
Total, Grant V ..	2006	10	3	1540	11	11	1783	5	9	3790	..	..	3870	..	..	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.	..	..	..	1,000	..	..	1,000	..	..	1,000	..	..	1,000	..	..	
b. Invested on account of Sinking Fund (Value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. ,, of current year ..	..	..	..	518	..	6	900	..	..	900	..	..	900	..	..	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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	20	-	-	126	10	10	-	-	-	20	-	✓	-	-	-	
Refunds of other than current collections ..	55	4	2	33	11	-	94	11	10	150	-	✓	30	✓	-	vide para 11 of the Covering letter ×
Discount																
Pensions and gratuities	780	-	-	-	-	-	-	-	-	780	-	✓	360	✓	-	Due to sanction of gratuity to the late municipal Overseer. Vide G.O. No 890 M. Mis dated 29-May 1895. ×
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	41,555	6	3	26,734	6	1	40,044	9	9	81,600	-	✓	64,750	-	✓	
Balances—																
a. Municipal Fund	-	-	-	-	-	-	-	-	-	1,080	-	✓	2,440	-	✓	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										82,680	-	✓	67,190	-	✓	

2850
3790
2790
15630
26470
2937
81600

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Palghaut for the year 1895-96.

(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 - 1 New works (b) Buildings	1,470	✓	-	15,517	9	4	✓	-	-	16,987	9	4	G.O. No 905 M. Mis dated 30-5-95 and Return for the Quarter ending 30th June 1895 and 30th September 1895
(c) Drainage	-	-	-	120	✓	-	-	-	-	120	✓	-	Return for the Quarter ending 30th June 1895
(d) Water Supply	150	✓	-	20	2	✓	-	-	-	170	2	✓	Return for the Quarter ending 30th September 1895
2. Repairs (a) Communications	7,600	✓	-	20	✓	-	-	-	-	7,620	✓	-	Return for the Quarter ending 30th June 1895
(b) Buildings	1,200	✓	-	97	✓	-	-	-	-	1,297	✓	-	Return for the Quarter ending 30th June 1895
Grant II - 2 Mal Schools 1 on Salary System													
(b) Contingencies	1,290	✓	-	-	-	-	175	✓	-	1115	✓	-	Return of transfer of funds for the quarter ending 30th June 1895
Grant III - 1 Hospitals and Dispensaries													
a. Establishment	3,470	✓	-	80	-	✓	-	-	-	3,550	✓	-	G.O. No. 887 M. Mis dated 27-May 1895
d. Sundries and Contingencies	670	-	✓	44	-	✓	-	-	-	714	✓	-	Do.
Pensions and Gratuities	360	-	✓	420	-	✓	-	-	-	780	-	✓	G.O. No 898 M. Mis dated 29-May 1895
Total	16,210	-	-	16,318	11	4	175	-	-	32,353	11	4	

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 1896. Number of years.	Amount paid. Up to 31st March 1896. Amount.	Amount paid. In 1896-97.	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 -9	Invested out of the total amount transferred up to end of 189 -9. In Government Securities.	Invested out of the total amount transferred up to end of 189 -9. In the Savings Bank.
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.
6 per cent for all the items.										
4,000 - -	For mk. Office	No. 16 Commrs dated 25 January 1892	3	(a) 3,000 - -	1,000 - -	-	-	-	-	-
10,000 - -	- Panu market	No. 1005 m. mis dated 13 June 1892								
2,000 - -	- New Slaughterhouse									
650 - -	Purchase of site for the Cart Stand									
350 - -	Pahmatmipuram School									
Total. 17,000 - -				(a) Including Rs 1000 to be paid on the 1st February 96 and excluding Rs 599-1-9 interest paid						

Municipal Office -
Palghaut 17 January 1896

Secretary / Secy
Chairman

Palghaut Municipality

Palghat

Enclosure No 1 to

Letter No 101 dated 17 January 1896

Palghat

Dr. 284 in 96

DPD 411 in 96

SC 623 in 96

SC. 623 in 96

413 in.

13/3/96.

Budget Statements.

1896-97

1/284 in 96

...r revision of Establishment.

Palghat Municipality.

...th charge.		Proposed Scale.		Proposition.		Grounds of proposition
...Number	Designation.	Pay.		Increase per month.	Decrease per month.	
		Minimum.	Maximum.	Amount.	Amount.	
1.	Civil Apothecary	Rs 131-4--	131-4--			
1	Hospital	25	25		Rs 10	
1	Midwife	10	10			
1	Clerk & 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.	Male Ayah	6	6			
1	Female Ayah	5	5			
1	Peon	5	5			
1	Female Ward attendant	5	5			
13		Rs 227-4--	227-4--		Rs 10	
and Dispensary.						
1	Hospital Assistant	Rs 35	Rs 35			
1	Compounder	Rs 9	Rs 9			
1	Waterman	Rs 3	Rs 3			
3		Rs 47	Rs 47			
		Rs 274-4--	Rs 274-4--		10	
		Rs 3291	Rs 3291		120	

Dr. Apothecary to Govt. of a 3rd class Hospital Assistant
Assistant of a 2nd class ma.

Assistant Surgeon

Chairman

Palghat Municipality.

revision of Establishment.

CHARGE.				PROPOSITION.		
Proposed Scale.						
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition
		Minimum.	Maximum.	Amount.	Amount.	
1	Manager	Rs 40	Rs 40			Vide letter dated 17th January 1896. No 101
1	Correspondence clerk	Rs 20	Rs 20			
1	Assistant Do-	Rs 15	Rs 15			
1	Accountant	Rs 35	Rs 35			
1	Head Peon	Rs 8	Rs 8			
1	Mazdji	Rs 6	Rs 6			
1	Peon	Rs 6	Rs 6	Rs 6		
1	Prosecutor	Rs 10	Rs 10			
8		Rs 140	Rs 140	Rs 6		
		Rs 1680	Rs 1680	Rs 72		

M Kumaraswamy Sony
Chairman

Palghat Municipality.

revision of Establishment.

CHARGE.				PROPOSITION.		
Proposed Scale.						
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition
		Minimum.	Maximum.	Amount.	Amount.	
1	Municipal Overseer	60 (including Rs 15 hut allowance)	60		5	Vide letter dated 17th January 1896. No 101
1	Sub Overseer	25	25	5		
1	Peon	5	5			
3		90	90	5	5	
		1080	1080	60	60	

M Kumaraswamy Sony
Chairman

revision of Estab

CHARGE.

Numb

Palghat
7th February 96.

Sir,

Since the despatch of the Budget accounts of the Palghat municipality for the year 1896-97, a doubt has arisen as to whether a correction (₹ 118) made in Statement II B. on page 23 of the office copy of the Accounts against "Deduct Savin on account of fines & stoppages" has been omitted to be carrie

Statement of Proposition

NATU

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maxim
No. 529 M.	26 March 1895.	Grant I. Public Works. 3. Establishment.	1	Municipal Overseer	65 (including Rs 15 horse allowance).	65
			1	Sub Overseer	20.	20
			1	Peon	5	5
			3	Total per mensem.	90	90
				Total per annum.	1080	1,08

Municipal Office
Palghaut 17th January 1896

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum
No 539 M.	26 March 1895.	Grant III Hospitals & Dispensaries & Establishment	1	Civil Apothecary	Rs 131-4	131-4
			1	Hospital Assistant	35	35
			1	Midwife	10	10
			1	Clerk & 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	Male Sotty	6	6
			1	Female Sotty	5	5
			1	Peon	5	5
			1	Female Ward attendant	5	5
		Total per mensem	13		Rs 237-4	237-4
No 687 M. Mis	27 May 1895.		1	Hospital assistant	Rs 35	Rs 35
			1	Compounder	Rs 9	Rs 9
			1	Waterman	Rs 3	Rs 3
		Total per mensem	3		Rs 47	Rs 47
		Grand Total per mensem			Rs 284-4	Rs 284
		Grand Total per annum			Rs 3411	3411

Municipal Office
Palghaut 17 January 1896

Statement of Propositio

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Ma
N.o 492 of 16	18.th April 1894	Grant to General Establishment / Office Establishment	1	Manager	Rs 40	Rs
			1	Correspondence Clerk	Rs 20	Rs
			1	Assistant -Do-	Rs 15	Rs
			1	Accountant	Rs 35	Rs
			1	Head Peon	Rs 8	Rs
			1	Masalji	Rs 6	Rs
			1	Prosecutor	Rs 10	Rs
		Total per mensem.	7		Rs 134.	Rs
		Total per annum			Rs 1608.	Rs

Municipal Office
Palghaut 17th January 1896

No. M., 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. P. I. CHINNASAWMY PILLAY Avargal, Rao Bahadur, Chairman, Municipal Council, Palghat, to the Chief Secretary to Government (through the Collector of Malabar and the Head Assistant Collector of Malabar), dated 17th January 1896, No. 101.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of the Palghat Municipality for the official year 1896–97, together with the revised estimate of receipts and charges for the current year as passed by the Council at their meetings held on the 6th and 7th January 1896.

REVISED ESTIMATE FOR 1895–96.

Receipts.

2. The year 1894–95 closed with a balance of Rs. 17,360, and this sum was adopted as the opening balance of 1895–96. Including this amount, the total receipts according to the revised estimate amount to Rs. 82,680, against the sanctioned budget estimate of Rs. 67,190. The increase is due to the fact that the provision made for the marginally-noted works was not fully utilized in the last year. The circumstances under which full allotment was not utilized was reported in my letter, No. 1651, dated 16th May 1895, read in G.O., Mis. No. 908 M., dated 30th May 1895, and also in paragraph 43 of my letter embodied in G.O., No. 1737 M., dated 24th October 1895. An increase over the budget grant occurs under "Tax on buildings" (Rs. 290), "Tax on lands" (Rs. 170), "Tolls" (Rs. 1,120), "Income from markets" (Rs. 200), "Income from slaughter-houses" (Rs. 110) and "Grants and contributions from Government on account of educational buildings" (Rs. 390), whereas a decrease is observed in the receipts under "Fees from educational institutions" (Rs. 960) and "Grants and contributions from Government and local boards on account of Municipal schools" (Rs. 250), and "Medical" (Rs. 310), respectively. The variations between the revised and the orignal budget estimates for the current year have been explained in column 7 of statement VI.

(1) The municipal office building.
(2) The slaughter-house ,,
(3) The Dance market ,,
(4) The cart-stand.
(5) Patinnattinpuram school.

Charges.

3. *Grant I*—(1) *New Works*—(*a*) *Communications.*—The buget grant of Rs. 400 for the Kumarapuram new road has been raised to Rs. 450 as it is found that a sum of Rs. 50 is necessary on account of compensation for lands through which the road is to run. The execution of this work could not be put in hand before the crops were harvested in the fields through which the road is to pass. Arrangements have been made for the acquisition of the land at an early date and I have no doubt that the work will be completed before the 31st March 1896.

4. *Buildings.*—The budget grant of Rs. 1,470 has been raised to Rs. 18,300 which is due to a sum of Rs. 15,397-9-4 having had to be re-allotted for the reasons explained in my letter to Government referred to above and to an additional sum of Rs. 1,000 having been found necessary for deepening the foundation, &c., of "the Dance market" and for doing certain additional works in accordance with the suggestions of the Sanitary Engineer to Government. A separate application for an additional allotment of the last item of work will be submitted soon after the approval of the

Sanitary Engineer to Government for the supplemental estimate is obtained. All the new buildings for which the loan was raised have been completed and occupied with the exception of "the Dance market," the work of which is in satisfactory progress. The delay in the completion of this work is due to the unavoidable correspondence with the Sanitary Engineer to Government when any alterations or additional works are found necessary by the municipal overseer in charge of the work. Every effort is being made to complete the building before the close of the current official year. A sum of Rs. 1,258–13–0 only has been the expenditure on account of "the Dance market" during the first eight months of 1895–96.

5. *Drainage.*—A sum of Rs. 120 is provided under this head for the construction of a drain round the Victoria College Gymnasium. This allotment was sanctioned by the council and included in the return for the quarter ending 30th June 1895.

6. *Water-supply.*—The increase of Rs. 370 provided under this item against the budget allotment of Rs. 150 is due to the proposal of the council to deepen the well at Moottantara—a thickly-populated portion of this town.

7. *Repairs—Buildings.*—The increase of Rs. 520 shown under this item is mainly due to an additional allotment of Rs. 408 having been made for the thorough repairs of all the latrines in accordance with the suggestions of the Sanitary Commissioner and Rs. 97 having had to be sanctioned on account of certain urgent repairs that had to be done to the college buildings.

8. The increase or decrease under all other items is very slight and calls for no remarks.

9. The total charges under Grant I are estimated at Rs. 29,870, against the budget estimate of Rs. 12,050.

10. *Grants II, III, IV. and V.*—The charges under these grants are estimated at Rs. 26,870, Rs. 15,430, Rs. 2,790 and Rs. 3,790, against Rs. 27,640, Rs. 15,860, Rs. 3,040 and Rs. 3,870, respectively, the figures in the current year's estimate. The decrease is due to the savings effected mainly under establishment charges.

11. *Repayment of Debt, &c.*—A sum of Rs. 1,900 has been provided for the payment of the third instalment including the interest (Rs. 900) on Rs. 16,000 due on the 1st February 1896. This amount was also provided in the budget estimate for the current year. A sum of Rs. 150 is also provided under "Refunds of other than current collections," against Rs. 30 in the budget estimate which is due to the refund made by the council in an appeal with respect to several houses which was pending for a long period.

12. *Pensions and Gratuities.*—The late municipal overseer and the late municipal head clerk were given their gratuity as sanctioned by Government in their orders Mis. Nos. 539 M. and 898 M., dated 26th March 1895 and 29th May 1895, respectively. The increase of Rs. 420 over the budget grant is due to the payment of that sum to the late overseer as gratuity.

13. The total expenditure under all grants is estimated at Rs. 81,600, against the budget grant of Rs. 64,750 and the revised estimate closes with a balance of Rs. 1,080 which is shown as the opening balance for 1896–97.

Budget Estimate, 1896–97.

14. *Receipts.*—Including the estimated opening balance, the total receipts under the several heads for the year 1896–97 are estimated at Rs. 66,410.

A.—Receipts from Taxation.

15. Under the head of rates and taxes, the total income is estimated at Rs. 33,660, against Rs. 34,350 the revised estimate for the current year.

16. *Tax on Arts.*—The income from this source, including Rs. 150 brought forward on account of arrears of the current year, is estimated at Rs. 3,850, against Rs. 3,680, the revised estimate for the current year and Rs. 3,513–8–0, the actuals of 1894–95.

17. *Tax on Buildings and Lands.*—As in the current year the tax is to be levied at 7½ per cent. on the annual rental. The income estimated under house-tax is Rs. 12,870 which includes Rs. 270 brought forward on account of the arrears. The increase of Rs. 70 over the revised estimate is on account of new and enlarged houses. The sum of Rs. 4,040 is estimated under land tax and includes Rs. 150, arrears brought forward, against Rs. 4,210, the revised estimate. The increase in the revised estimate is due to the anticipated amount for 1894–95 not having been collected during that year.

18. With reference to the revision of "Taxes on lands" as remarked by Government in paragraph 3 of G.O., No. 1651 M., the council are, as I have already reported, of opinion that the revision can be taken in hand only after the revenue settlement is completed.

19. *Tax on Vehicles with Springs.*—The receipts under this head are estimated at Rs. 450, against Rs. 460, the revised and the original budget estimates.

20. *Tax on Carts.*—A sum of Rs. 1,750 has been estimated under this head, against Rs. 1,850, the revised estimate and Rs. 1,800, the budget estimate for the current year. The decrease below the revised estimate for the current year is due to the expectation to complete the registration of all unregistered carts by the end of the current year.

21. *Tolls.*—The council resolve to continue the levy of tolls at three-fourths of the maximum rates. The income from this source is estimated at Rs. 10,700, against Rs. 11,240, the revised estimate for the current year and Rs. 10,284–1–7, the actuals of 1894–95. The increase in the revised estimate is due to the keen competition at the sales.

22. *License fees.*—The current year's figure of Rs. 550 is repeated both in the revised and proposed budget estimates.

B.—Miscellaneous Receipts.

23. The total income from this source is estimated at Rs. 31,120, against Rupees 30,830, the current year's original budget estimate and Rs. 30,420, the revised estimate.

24. *Realization under Special Acts.*—A sum of Rs. 40 is estimated under this head against Rs. 80 in the revised estimate. This is a fluctuating item and therefore calls for no remarks.

25. *Rent of Lands, Buildings and sale-proceeds of Lands, Produce of Lands, &c.*—The receipts under this head are estimated at Rs. 510, against Rs. 600, the revised estimate and Rs. 610, the original estimate for the current year. The decrease below the revised estimate is mainly due to the realization of arrears of the last year in the current year.

26. A vegetable garden is being opened on the ground attached to the new municipal office. The old municipal office was a rented building and the vegetable garden maintained within its premises was abandoned when the building was vacated. The sum of Rs. 60 is anticipated under "Produce of lands, gardens, &c."

27. *Conservancy Receipts.*—The current year's figure of Rs. 550 has been repeated under this head. Efforts are being made to create a demand for night-soil as manure by strict adherence to the order of Government contained in paragraph 3 of G.O., No. 1438 M., dated 7th September 1891, 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."

28. *Fees and Revenue from Educational Institutions.*—The income from school fees is estimated at Rs. 17,360, against Rs. 16,930, the revised estimate and Rs. 17,890, the budget estimate for the current year. The above sum is made up of Rs. 16,500 from the Victoria College, Rs. 440 from the Anglo Vernacular primary school and Rs. 420 from the other salary-result schools. The decrease in the revised estimate is due to the considerable falling off in the income from the salary-result schools during the first eight months of the current year. Under "Other revenue from educational institutions," a sum of Rs. 20 is shown on account of the sale-proceeds of old and unserviceable furniture, &c., of the Victoria college.

29. *Sale-proceeds and composition fees of medicines.*—A sum of Rs. 10 is shown against this head, which is due to the recovery of the value of medicines supplied for people who are able to pay for the same.

30. *Income from Markets and Slaughter-houses.*—The income from markets is estimated at Rs. 1,000, against Rs. 810, the revised estimate and Rs. 610, the original budget estimate for the current year. The increase in the revised estimate over the current year's budget estimate is due to the high bids at the auction sale for the current year. The construction of "the Dance market" is in progress and will be ready for occupation in the next year. The income under this source has therefore been estimated at Rs. 1,000 during 1896–97. Under "Income from slaughter-houses," the current year's figure of Rs. 610 is repeated in the proposed estimate, against Rs. 618–6–5, the actuals of 1894–95. The increase in the revised estimate is due to the competition in the auction sale for the current year.

31. *Other fees—Cart-stand fees.*—The receipts under this head are estimated at Rs. 750, against Rs. 840, the revised estimate and Rs. 860, the current year's estimate. The decrease in the proposed estimate below the revised estimate is due to the arrears of about Rs. 70 having had to be brought forward during the current year. A site for the new cart-stand has been purchased and it has been occupied during the current year.

32. *Fines under Municipal and other Acts.*—The current year's figure of Rupees 500 is repeated in the proposed estimate as well as in the revised estimate. The actuals of 1894–95 were Rs. 444–13–0.

33. *Grants and Contributions from Government.*—In the current year the council proposed to carry out the various improvements to the Victoria College and solicited the Government to give a loan of Rs. 11,240 and also a grant of Rs. 5,870 from Provincial funds. The Government in its order, No. 539 M., dated 26th March 1895, stated that "it would be permissible for the council to raise the necessary funds by a loan in the open market," but "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 Principal, Victoria College, does not think it advisable to make any provision for the necessary improvements to the college in the face of a probable deficit in the working of the college, at the end of the current official year, and "the principal's proposals are fully endorsed" by the inspector of schools in his endorsement, No. 9, dated 7th January 1896, which was received by me since the passing of the budget by the council. The council have, however, resolved to take in hand the construction of the Elsworthy Reading Room, for which the Director of Public Instruction has promised an one-third grant in his letter read in G.O., Mis. No. 1711, dated 22nd October 1895. A sum of Rs. 500 is therefore anticipated in the proposed estimate under "Buildings," against Rs. 390 in the revised estimate—the drain round the Victoria college gymnasium (Rs. 40), Chucklers school at Kunnanur (Rs. 25), Cherumers school at Parakunnom (Rs. 25) and Patinnatinpuram salary result schools (Rs. 310). A sum of Rs. 4,480 is anticipated under "Municipal schools" which includes the usual salary grants of Rs. 4,200 on account of masters in the Victoria college, Rs. 50 for the purchase of library books for the college, Rs. 90 and Rs. 120 on account of the gymnastic instructor and drawingmaster for the salary result schools and Rs. 20 results grants from Provincial funds to schools in this municipality.

34. *Grants and Contributions from Local Boards.*—The sum of Rs. 2,510 is entered under the head of 5 (*b*) (*ii*) "Medical" as receipts from the Palghat Taluk Board towards the maintenance of the municipal hospital, against Rs. 2,340 in the revised estimate and Rs. 2,650, the original budget estimate for the current year. The decrease in the revised estimate is due to the fact that the provision made for the Military Assistant Surgeon at the increased rate of pay was not utilized, as he was replaced temporarily by a first-class hospital assistant and a temporary Civil Assistant Surgeon, and finally by a civil apothecary on a smaller scale of pay. The actuals of 1894–95 amounted to Rs. 2,542–2–8. The usual grant of Rs. 550 from the Malabar district board towards the upkeep of the local fund roads situated within the municipal limits is also anticipated.

35. *Other Grants and Contributions—Education.*—The amount of Rs. 500 entered under this head is the sum expected to be raised from public subscription for the construction of Elsworthy reading-room in perpetuation of the memory of the late Mr. T. C. Elsworthy, Principal, Victoria College. Of this sum Rs. 300 have already been received and held in deposit. A sum of Rs. 500 is expected from Provincial funds and the balance of Rs. 500 will be met from Municipal funds.

36. *Recoveries on account of services rendered to private individuals.*—Including Rs. 100 brought forward on account of arrears, the estimated receipts under this head amount to Rs. 1,100 against Rs. 1,060, the revised, and budget estimates for the current year. The increase in the actuals of 1894–95 is due to a sum of Rs. 198–12–0, arrears of 1893–94 having been collected during that year (1894–95). The increase in the proposed estimate is due to the steps that are being taken for the extension of the private scavenging service. Notices under section 221 of Act IV of 1884 are being issued to the owners of houses who keep their houses in an insanitary condition, and 79 persons have been prosecuted for keeping their premises in a dirty condition.

37. *Miscellaneous.*—The usual grants have been repeated and do not call for any special remarks.

Expenditure.

38. The expenditure proposed is compared below with the revised estimate for 1895–96 and the actuals of 1894–95 :—

——	Actuals, 1894–95.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
	Rs.	Rs.	Rs.
Grant I	13,553	29,870	12,450
,, II	26,630	26,870	27,030
,, III	14,871	15,430	15,830
,, IV	2,224	2,790	3,440
,, V	3,654	3,790	3,940
Repayment of debt, &c.	1,778	2,850	1,870
Closing balance ..	17,353	1,080	1,850
Total ..	80,063	82,680	66,410

39. *Grant I, Public Works—New Works—Communications.*—No new work is to be done during the ensuing year. The provision in the revised estimate is on account of the Kumarapuram new road, as sanctioned in the original budget estimate for the current year. A sum of Rs. 50 is also included on account of compensation for lands required for the construction of this new road.

40. *Buildings.*—Under the circumstances stated in paragraph 33 *supra*, the only important work which the Council propose to execute during the ensuing year and for which a sum of Rs. 1,500 is allotted is the "Elsworthy reading-room." The Council at first contemplated to allot funds for the construction of a lying-in ward attached to the hospital at a cost of Rs. 500 and a branch dispensary at a cost of Rs. 2,000, but when they found that they were confronted with a deficit, they considered it advisable to postpone them for a year or more.

41. *Drainage.*—Under the circumstances set forth in paragraph 35 of my report embodied in G.O., No. 539 M., dated 26th March 1895, the Council have not allotted any funds under this head.

42. *Water supply.*—Under this head, a sum of Rs. 300 is entered for sinking two wells—one at Kuppamkunnu and another at Vennakkara at a cost of Rs. 150 each.

43. *Repairs—Communications.*—The sum of Rs. 8,260 has been allotted for the repairs of roads against Rs. 7,620, the revised estimate, and Rs. 8,136, the actuals of the previous year. The term of the A system contract expired on the 31st March 1895 and in the current year, the Council resolved to maintain the roads departmently, the materials only being obtained by contract. The allotment proposed for the ensuing year is 77 per cent. of the toll receipts. It is proposed to thoroughly repair certain important roads and also to maintain other roads and culverts in the town. The roads

are now in fair order as reported in my annual report read in G.O., No. 1737 M., dated 24th October 1895. The details of the provision will be found in Statement II A, part II.

44. *Buildings.*—The sum of Rs. 1,110 has been allotted for the repairs of buildings and fences against Rs. 1,720 and Rs. 1,200, the revised and budget estimates, respectively, for the current year. The increase in the revised estimate is due to provision having been made for the thorough repairs of latrines as required by Government in G.O., No. 413 M., dated 30th March 1894.

45. *Water-supply—Repairs to works, machinery, &c.*—The current year's provision of Rs. 100 is repeated.

46. *Establishment.*—In G.O., No. 539 M., dated 26th March 1895, the Government sanctioned the reduction in the salary of the Public Works Overseer from Rs. 70 to Rs. 50 and also the entertainment of a sub-overseer on Rs. 20. The permanent overseer, whose gratuity of Rs. 420 was sanctioned in G.O., Mis. No. 898 M., dated 29th May 1895, was paid the sum only in November 1895, and the acting overseer has been and is still drawing the salary of Rs. 35 per mensem. The work of the sub-overseer has enormously increased, and the Council have resolved to redistribute the allotment of Rs. 70 by paying the overseer Rs. 45 and the sub-overseer Rs. 25. I strongly recommend that the proposal of the Council may be sanctioned. The overseer will continue to receive the usual horse allowance of Rs. 15 per mensem.

47. An increase of Rs. 40 over the revised estimate of Rs. 60 is provided under tools and plant and other stores. This is with a view to repair all the public works tools and for the purchase of some new tools.

48. The total charges under Grant I amount to Rs. 12,450 against Rs. 29,870, the revised estimate, and Rs. 12,050, the budget estimate for the current year.

49. *Grant II, Education—Municipal Schools on the Salary System.*—The provision of Rs. 20,070 made under "Establishment" shows a decrease of Rs. 40 below the current year's original estimate which is due to the fact that the permanent Malayalam master having been on furlough, a personal allowance of Rs. 7-8-0 was paid to the Acting Malayalam master in accordance with G.O., Mis. No. 1758 M., dated 17th November 1894, for five months and eight days in addition to the half-pay of the permanent incumbent. The details of establishment are given in statement II B. Under "Contingencies," a sum of Rs. 750 is provided which shows a decrease of Rs. 300 below the revised estimate. The decrease is due to retrenchment of expenditure under this item owing to financial difficulties. The details of Rs. 750 are (1) printing, Rs. 400 (2) library books, Rs. 100 (3) prize-books, Rs. 50 (4) tax on college buildings, Rs. 70 (5) class-books, Rs. 10 and (6) ordinary contingencies, Rs. 120.

50. From paragraph 54 of my Administration report read in G.O., No. 1737 M., dated 24th October 1895, it will be observed that, during 1894–95, the college worked at a profit of Rs. 215-3-5. The total estimated cost of maintaining the college including the expenditure on account of buildings, &c., according to the revised estimate is Rs. 21,594-4-0. Deducting the profit for 1894–95 and the receipts for the current year, viz., Rs. 20,850 on account of the college (*i.e.*, school-fees, Rupees 16,500, salary and other grants, Rs. 4,330 and other receipts, Rs. 20), the probable net cost to the municipality will amount to Rs. 529-0-7. The probable estimated receipts for the ensuing year including grants and contributions from Government and other sources is Rs. 21,770, whereas the proposed allotment including those made for the Elsworthy reading-room (Rs. 1,500) repairs to buildings, &c. (Rs. 300) and ordinary contingencies (Rs. 750) is Rs. 22,620. It will thus be observed that the college will be worked at a loss of Rs. 850 in the ensuing official year. A large influx of pupils in January and February in the current as well as in the next year will probably turn the deficit into a surplus in both the years. Mr. Barrow considers the fewness of the numbers that passed the Lower Secondary and Matriculation examinations of 1894 throughout Malabar as one of the causes which have operated to produce a probable deficit in the current year. I hope that the results in the examinations will be more favourable and that the college will be self-supporting in 1895–96 and 1896–97.

51. *Municipal Schools on the Salary-result System.*—The provision of Rs. 2,790 made under "Fixed payments" shows an increase of Rs. 20 over the budget estimate of the current year, and it is due to the calculation of the pay of the drawing master for twelve months in 1896–97 instead of for eleven months in the current year.

52. *Results Grants.*—The recommendation of the Educational Department is adopted. The increase of Rs. 50 over the current year's estimates, viz., Rs. 500 is due to provision having been made for results grants to the Mettupalaiyam Mahomedan Salary-result school. Under "Contingencies," a sum of Rs. 540 shown by the Inspecting officers of the Educational Department in the estimate submitted by them is also adopted.

53. The estimates of the current year have been repeated under all other items under education.

54. The total charges under Grant II thus amount to Rs. 27,030 against Rupees 26,870, the revised estimate, and Rs. 27,640, the budget estimate for the current year.

55. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries.*—Rs. 6,010 are provided under this head against Rs. 5,770 and Rs. 6,140 in the revised and current year's budget estimates, respectively. A decrease of Rs. 180 below the original estimate for the current year occurs under "Establishment" which is due to provision having been made in the current year's estimate for an increased rate of pay to which the then Assistant Surgeon, who was in charge of the main hospital, was entitled under the rules from 1st July 1895. Under "Medicines and Supplies" and "Diet of patients," Rs. 1,200 and Rs. 800, the respective figures in the revised and the budget estimates of the current year, have been repeated. An increase of Rs. 50 shown under "Sundries and Contingencies" is due to provision having been made for house-rent of the hospital assistant in charge of the branch dispensary as sanctioned in G.O., Mis. No. 887 M., dated 27th May 1895. I regret that no action in furtherance of female medical education could be taken in the present unsatisfactory state of the finances of the Council.

56. *Contribution to Provincial Funds.*—A sum of Rs. 630 is provided as in the current year.

57. Under all other items under Grant III except against "Contingencies, such as cost of scavenging carts, &c.," the figures of the current year have been repeated. As it is proposed to repair thoroughly all the existing scavenging carts, a sum of Rs. 300 is provided against Rs. 200, the budget estimate of the current year. Owing to the present financial difficulties, the horse allowance proposed for the sanitary inspector by the Council in their resolution, dated 3rd April 1895, embodied in G.O., No. 1256 M., dated 3rd August 1895, could not be provided, nor was it possible to increase the scavenging or the sweeping establishment. Much careful attention has been paid for the sanitary improvements of the town both in the last and the current official year, as will be seen from the fact that a loan of Rs. 12,000 was raised for sanitary works of importance, such as the new slaughter-house (Rs. 2,000) which has been completed, and the "Dance market" (the estimated cost Rs. 13,500) which is now being constructed. The repairs to the latrines at a cost of Rs. 908 will be made as suggested by the Sanitary Commissioner and the Deputy Sanitary Commissioner during their inspection of this town. The estimates for these repairs have been recently approved by the Sanitary Board. The repairs to the latrines are of such thorough nature as to transform them into latrines of improved plan.

58. The total charges under Grant III thus amount to Rs. 15,830. The estimates for the current year are Rs. 15,430 and Rs. 15,860, respectively.

59. *Grant IV, Lighting and Miscellaneous.*—The only item under which an increase of Rs. 300 is provided is "Lighting—Contingencies" which is due to the resolution of the Council to increase the existing number of lights by twenty-five. A sum of Rs. 100 has been for the first time provided under "Purchase of fire-engine, buckets, repairs, &c." The allotment is to provide the municipality with sufficient number of buckets, &c., to serve at the time of accidental fire in the town. Under all other headings, the provision of the current year has been repeated.

60. The total charges under Grant IV amount to Rs. 3,440 against Rs. 2,790, the revised estimate, and Rs. 3,040, the estimate for the current year.

61. *Grant V.*—The total expenditure proposed under this grant is Rs. 3,940 against Rs. 3,870, the budget estimate for the current year. The increase of Rs. 70 is due to the proposal to entertain an additional peon for the office on Rs. 6 per mensem. There is only one peon attached to the office and it needs scarcely any mention that he is much overworked, as he has to be in charge of the delivery of numerous letters and also to attend office. It is extremely difficult to do without an additional peon and I beg to solicit that, under these circumstances, the Government will be pleased to sanction the entertainment of the additional peon for the office.

62. *Repayment of Debt.*—The fourth instalment of Rs. 1,000 with interest on Rs. 14,000 is due on the 1st February 1897, and a sum of Rs. 1,840 has therefore been provided in the budget estimate for 1896–97.

63. The total expenditure under all grants is Rs. 64,560 and the proposed budget closes with a balance of Rs. 1,850.

64. The details of all the establishments are shown in statement II B and the necessary proposition statements are herewith submitted.

C. No. 25 M.

Forwarded.

18*th January* 1896. (Signed) M. J. MURPHY,
Ag. Head Asst. Collr.

Endt. on C. No. 25 M.

Forwarded.

2. The allotment for vaccination—contingencies should be raised by Rs. 10 in accordance with paragraph 66 of the district board budget report.

CALICUT,
22*nd January* 1896. (Signed) J. HEWETSON,
[Acting Collector.

Papers to be read in Proceedings :—

Current No. 2849m of 1896, dated 17th Jan'y 96 from the Chairman Mc Palghāt

Current No. 4119m of 1896, dated 15th Feb'y 96 from the D. P. I.

Current No. 6239m of 1896, dated 18th Feb'y 96 from the Sanit Commr.

Current No. 850 M of 1896, dated 9th March 96 from the Surgeon-General.

Order— No. 413m dt 13-3-96

The estimated receipts and charges of the Pālghāt Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year 1895-96 and the actuals of 1894-95.

	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97.
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	689	3,030	17,360	1,080
Tax on Arts	3,514	3,750	3,680	3,850
Tax on Buildings and Lands	16,379	16,550	17,010	16,910
Water-Tax on Buildings and Lands	.	.	.	.
Tax on Vehicles and Animals	460	460	460	450
Tax on Carts	1,718	1,800	1,860	1,750
Tolls	10,284	10,220	11,340	10,700
Realizations under Special Acts	104	50	80	40
Rent of Lands, Buildings, &c , and sale-proceeds of Lands, &c.	1,114	610	600	510
Conservancy Receipts	327	550	550	550
Fees and Revenue from Educational Institutions ..	16,875	17,910	16,950	17,380
Fees and Revenue from Medical Institutions	3	.	170	10
Income from Markets and Slaughter-houses	1,295	1,220	1,630	1,640
License fees	611	550	550	550
Other fees	843	880	860	770
Fines under Municipal and other Acts	445	500	500	500
Interest on Investments and premium on Loans ..	.	.	.	.
Grants and Contributions from Government	5,732	4,750	4,890	4,980
Do. from Local Boards	3,642	3,200	2,890	3,060
Do. from other bodies	200	.	200	500
Recoveries for services to private individuals	1,089	1,070	1,080	1,120
Miscellaneous	223	90	100	90
Loans	14,500	.	.	.
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	16	.	20	.
Advances Recovered				
Total ..	80,063	67,190	82,680	66,410

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	379	400	450	
Buildings	2,967	1,470	18,300	1,500
Drainage	288			
Water-supply	150	150	120	
Repairs—			520	300
Communications	8,136	7,600	7,620	8,260
Buildings	604	1,200	1,720	1,110
Drainage				
Water-supply	55	100	100	100
Establishment	1,005	1,080	980	1,080
Tools and Plant and other Stores	30	50	60	100
Contributions for Public Works				
Total ..	13,564	12,050	29,870	12,450
Grant II—				
Training Schools				
Municipal Schools—				
(*a*) On the Salary System	21,440	21,400	21,100	20,820
(*b*) On the Salary Result System	2,866	3,910	3,430	3,880
Salary Grants				
Result Grants	2,000	2,000	2,000	2,000
Combined Grants				
Inspection	324	330	340	330
Miscellaneous				
Total ..	26,630	27,640	26,870	27,030
Grant III—				
Hospitals and Dispensaries	5,982	6,140	5,770	6,010
Contributions	509	630	640	630
Vaccination	625	660	660	660
Registration of Births and Deaths	236	280	280	280
Conservancy, Road-cleaning and Road-watering ..	7,549	8,150	8,080	8,250
Total ..	14,871	15,860	15,430	15,830
Grant IV—				
Lighting	1,082	1,550	1,400	1,850
Markets and Slaughter-houses				
Choultries				
Traveller's Bungalows	208	240	240	240
Avenues	33	100	40	100
Public Garden, Survey of Land, Fire and other charges.	901	1,150	1,110	1,250
Total .	2,224	3,040	2,790	3,440
Grant V—				
Supervision and Management	3,654	3,870	3,790	3,940
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on loan	518	900	900	840
Advances Recoverable	127		20	
Refunds	133	80	150	30
Discount				
Pensions and Gratuities		360	780	
Investments				
Balance	17,353	2,440	1,080	1,000
Total ..	80,063	67,199	82,680	66,410

The increase in the charges occurs under grant I — buildings

Revised Estimate for 1895-96.

The current receipt and charge are now estimated at Rs. 65,320 and Rs. 81,600 respectively against Rs. 64,160 and Rs. 64,750 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on buildings and lands, tolls, income from markets and slaughter houses, grants from Government and private contributions, being partly counterbalanced by a decrease under schoolfees and contributions from local boards.

The application for the additional allotment of funds required for the construction of the Dawse Market, referred to in para. 4 of the chairman's letter, will be awaited.

Budget Estimate for 1896-97.

3. Receipts. The receipts for the ensuing year are placed at Rs. 65,330 against Rs. 65,320 in the revised estimate.

4. Charges. (1). The probable charges are put down at Rs. 64,560 against Rs 81,600 in the revised estimate, the decrease appearing mainly under grant I.

(2) Grant I - The alterations in the public works establishment proposed in para. 46 are approved.

(3) Grant III - The ~~municipal~~ Council's proposal to employ a third class hospital ~~of the Surgeon-General on the~~ assistant on Rs 25 in lieu of the present second class may ~~on Rs 35~~, which appears proper ~~on the basis of the budget will be~~ the proposition ~~stands~~ at Rs 60 ~~contemplated~~ cannot be approved as no reasons have been assigned for the change. The suggestions of the Sanitary Commissioner in his letter read above will be referred to the municipal council for careful consideration. With reference to para. 2 of the Collector's endorsement, the provision for vaccination will be raised by Rs. 10.

(4). Grant IV. Owing to want of funds, the additional provision of Rs. 300 made for lighting will be struck out.

(5) Grant V. The entertainment of an additional peon on Rs. 6 for the municipal office, proposed in para. 61, is sanctioned. The provision for contribution to the central office establishments will, with reference to G.O. No. 2190, dated 19th November 1895, be reduced from Rs. 400 to Rs. 380.

5. The budget, as revised by Government, closes with a balance of only Rs. 2040 3·1 2460 or ~~3·3~~ percent of the estimated receipts.

V.R. 2/3/96 — wbs 4.3.96 — S.R. 10/3/96

To The Chairman, Mc, Palghat.
" Collector of Malabar.
" President, dt Bd of a—
" Accountant-General.
" Director of Pub. Instr.
" Surgeon General.
" Sanitary Commissioner
" Engineer
"

Dated 11/3/96

Editor's Table.

Note. Mr. Keatinge assumes the duty of the Chairman, Municipal Council, Chowghat, from the 15th instant.

With regard to the sanitary arrangements proposed in para. 46 of the Engineer's letter, the fees are still too low, and the establishment is unnecessarily costly. Steps should be taken to reorganize the service so as to render it self supporting.

Note. Mr. Keatinge assumes the duty of the Chairman, Municipal Council, Chowghat from the forenoon of the 15th instant.

No. 413 M., 13TH MARCH 1896.

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 of Malabar and the Head Assistant Collectorof Malabar), dated 17th January 1896, No. 101.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of the Palghat Municipality for the official year 1896–97, together with the revised estimate of receipts and charges for the current year as passed by the Council at their meetings held on the 6th and 7th January 1896.

REVISED ESTIMATE FOR 1895–96.

Receipts.

2. The year 1894–95 closed with a balance of Rs. 17,360, and this sum was adopted as the opening balance of 1895–96. Including this amount, the total receipts according to the revised estimate amount to Rs. 82,680 against the sanctioned budget estimate of Rs. 67,190. The increase is due to the fact that the provision made for the marginally-noted works was not fully utilized in the last year. The circumstances under which full allotment was not utilized was reported in my letter, No. 1651, dated 16th May 1895, read in G.O., Mis. No. 908 M., dated 30th May 1895, and also in paragraph 43 of my letter embodied in G.O., No. 1737 M., dated 24th October 1895. An increase over the budget grant occurs under "Tax on buildings" (Rs. 290), "Tax on lands" (Rs. 170), "Tolls" (Rs. 1,120), "Income from markets" (Rs. 200), "Income from slaughter-houses" (Rs. 110) and "Grants and contributions from Government on account of educational buildings" (Rs. 390), whereas a decrease is observed in the receipts under "Fees from educational institutions" (Rs. 960) and "Grants and contributions from Government and local boards on account of Municipal schools" (Rs. 250), and "Medical" (Rs. 310), respectively. The variations between the revised and the original budget estimates for the current year have been explained in column 7 of statement VI.

(1) The municipal office building.
(2) The slaughter-house "
(3) The Dance market "
(4) The cart-stand.
(5) Patinnattinpuram school.

Charges.

3. *Grant I*—(1) *New Works*—(*a*) *Communications.*—The budget grant of Rs. 400 for the Kumarapuram new road has been raised to Rs. 450 as it is found that a sum of Rs. 50 is necessary on account of compensation for lands through which the road is to run. The execution of this work could not be put in hand before the crops were harvested in the fields through which the road is to pass. Arrangements have been made for the acquisition of the land at an early date and I have no doubt that the work will be completed before the 31st March 1896.

4. *Buildings.*—The budget grant of Rs. 1,470 has been raised to Rs. 18,300 which is due to a sum of Rs. 15,397-9-4 having had to be re-allotted for the reasons explained in my letter to Government referred to above and to an additional sum of Rs. 1,000 having been found necessary for deepening the foundation, &c., of "the Dance market" and for doing certain additional works in accordance with the suggestions of the Sanitary Engineer to Government. A separate application for an additional allotment for the last item of work will be submitted soon after the approval of the

Sanitary Engineer to Government for the supplemental estimate is obtained. All the new buildings for which the loan was raised have been completed and occupied with the exception of "the Dance market," the work of which is in satisfactory progress. The delay in the completion of this work is due to the unavoidable correspondence with the Sanitary Engineer to Government when any alterations or additional works are found necessary by the municipal overseer in charge of the work. Every effort is being made to complete the building before the close of the current official year. A sum of Rs. 1,258–13–0 only has been the expenditure on account of "the Dance market" during the first eight months of 1895–96.

5. *Drainage.*—A sum of Rs. 120 is provided under this head for the construction of a drain round the Victoria College Gymnasium. This allotment was sanctioned by the council and included in the return for the quarter ending 30th June 1895.

6. *Water-supply.*—The increase of Rs. 370 provided under this item against the budget allotment of Rs. 150 is due to the proposal of the council to deepen the well at Moottantara—a thickly-populated portion of this town.

7. *Repairs—Buildings.*—The increase of Rs. 520 shown under this item is mainly due to an additional allotment of Rs. 408 having been made for the thorough repairs of all the latrines in accordance with the suggestions of the Sanitary Commissioner and Rs. 97 having had to be sanctioned on account of certain urgent repairs that had to be done to the college buildings.

8. The increase or decrease under all other items is very slight and calls for no remarks.

9. The total charges under Grant I are estimated at Rs. 29,870 against the budget estimate of Rs. 12,050.

10. *Grants II, III, IV and V.*—The charges under these grants are estimated at Rs. 26,870, Rs. 15,430, Rs. 2,790 and Rs. 3,790 against Rs. 27,640, Rs. 15,860, Rs. 3,040 and Rs. 3,870, respectively, the figures in the current year's estimate. The decrease is due to the savings effected mainly under establishment charges.

11. *Repayment of Debt, &c.*—A sum of Rs. 1,900 has been provided for the payment of the third instalment including the interest (Rs. 900) on Rs. 15,000 due on the 1st February 1896. This amount was also provided in the budget estimate for the current year. A sum of Rs. 150 is also provided under "Refunds of other than current collections" against Rs. 30 in the budget estimate, which is due to the refund made by the council in an appeal with respect to several houses which was pending for a long period.

12. *Pensions and Gratuities.*—The late municipal overseer and the late municipal head clerk were given their gratuity as sanctioned by Government in their orders Mis. Nos. 539 M. and 898 M., dated 26th March 1895 and 29th May 1895, respectively. The increase of Rs. 420 over the budget grant is due to the payment of that sum to the late overseer as gratuity.

13. The total expenditure under all grants is estimated at Rs. 81,600 against the budget grant of Rs. 64,750 and the revised estimate closes with a balance of Rs. 1,080 which is shown as the opening balance for 1896–97.

Budget Estimate, 1896–97.

14. *Receipts.*—Including the estimated opening balance, the total receipts under the several heads for the year 1896–97 are estimated at Rs. 66,410.

A.—Receipts from Taxation.

15. Under the head of rates and taxes, the total income is estimated at Rs. 33,660 against Rs. 34,350, the revised estimate for the current year.

16. *Tax on Arts.*—The income from this source, including Rs. 150 brought forward on account of arrears of the current year, is estimated at Rs. 3,850, against Rs. 3,680, the revised estimate for the current year and Rs. 3,513–8–0, the actuals of 1894–95.

17. *Tax on Buildings and Lands.*—As in the current year the tax is to be levied at 7½ per cent. on the annual rental. The income estimated under house-tax is Rs. 12,870 which includes Rs. 270 brought forward on account of the arrears. The increase of Rs. 70 over the revised estimate is on account of new and enlarged houses. The sum of Rs. 4,040 is estimated under land tax and includes Rs. 150, arrears brought forward, against Rs. 4,210, the revised estimate. The increase in the revised estimate is due to the anticipated amount for 1894–95 not having been collected during that year.

18. With reference to the revision of "Taxes on lands" as remarked by Government in paragraph 3 of G.O., No. 1651 M., dated 10th October 1892, the council is, as I have already reported, of opinion that the revision can be taken in hand only after the revenue settlement is completed.

19. *Tax on Vehicles with Springs.*—The receipts under this head are estimated at Rs. 450 against Rs. 460, the revised and the original budget estimates.

20. *Tax on Carts.*—A sum of Rs. 1,750 has been estimated under this head against Rs. 1,860, the revised estimate and Rs. 1,800, the budget estimate for the current year. The decrease below the revised estimate for the current year is due to the expectation to complete the registration of all unregistered carts by the end of the current year.

21. *Tolls.*—The council resolve to continue the levy of tolls at three-fourths of the maximum rates. The income from this source is estimated at Rs. 10,700 against Rs. 11,240, the revised estimate for the current year and Rs. 10,284–1–7, the actuals of 1894–95. The increase in the revised estimate is due to the keen competition at the sales.

22. *License fees.*—The current year's figure of Rs. 550 is repeated both in the revised and proposed budget estimates.

B.—Miscellaneous Receipts.

23. The total income from this source is estimated at Rs. 31,120 against Rupees 30,830, the current year's original budget estimate and Rs. 30,420, the revised estimate.

24. *Realizations under Special Acts.*—A sum of Rs. 40 is estimated under this head against Rs. 80 in the revised estimate. This is a fluctuating item and therefore calls for no remarks.

25. *Rent of Lands, Buildings and sale-proceeds of Lands, Produce of Lands, &c.*—The receipts under this head are estimated at Rs. 510 against Rs. 600, the revised estimate and Rs. 610, the original estimate for the current year. The decrease below the revised estimate is mainly due to the realization of arrears of the last year in the current year.

26. A vegetable garden is being opened on the ground attached to the new municipal office. The old municipal office was a rented building and the vegetable garden maintained within its premises was abandoned when the building was vacated. The sum of Rs. 60 is anticipated under "Produce of lands, gardens, &c."

27. *Conservancy Receipts.*—The current year's figure of Rs. 550 has been repeated under this head. Efforts are being made to create a demand for night-soil as manure by strict adherence to the order of Government contained in paragraph 3 of G.O., No. 1438 M., dated 7th September 1891, 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."

28. *Fees and Revenue from Educational Institutions.*—The income from school fees is estimated at Rs. 17,360 against Rs. 16,930, the revised estimate and Rs. 17,890, the budget estimate for the current year. The above sum is made up of Rs. 16,500 from the Victoria College, Rs. 440 from the Anglo-Vernacular primary school and Rs. 420 from the other salary-result schools. The decrease in the revised estimate is due to the considerable falling off in the income from the salary-result schools during the first eight months of the current year. Under "Other revenue from educational institutions," a sum of Rs. 20 is shown on account of the sale-proceeds of old and unserviceable furniture, &c., of the Victoria college.

29. *Sale-proceeds and composition fees of medicines.*—A sum of Rs. 10 is shown against this head, which is due to the recovery of the value of medicines supplied for people who are able to pay for the same.

30. *Income from Markets and Slaughter-houses.*—The income from markets is estimated at Rs. 1,000 against Rs. 810, the revised estimate and Rs. 610, the original budget estimate for the current year. The increase in the revised estimate over the current year's budget estimate is due to the high bids at the auction sale for the current year. The construction of "the Dance market" is in progress and will be ready for occupation in the next year. The income under this source has therefore been estimated at Rs. 1,000 during 1896–97. Under "Income from slaughter-houses," the current year's figure of Rs. 610 is repeated in the proposed estimate against Rs. 618–6–5, the actuals of 1894–95. The increase in the revised estimate is due to the competition in the auction sale for the current year.

31. *Other fees—Cart-stand fees.*—The receipts under this head are estimated at Rs. 750 against Rs. 840, the revised estimate and Rs. 860, the current year's estimate. The decrease in the proposed estimate below the revised estimate is due to the arrears of about Rs. 70 having had to be brought forward during the current year. A site for the new cart-stand has been purchased and it has been occupied during the current year.

32. *Fines under Municipal and other Acts.*—The current year's figure of Rupees 500 is repeated in the proposed estimate as well as in the revised estimate. The actuals of 1894–95 were Rs. 444–13–0.

33. *Grants and Contributions from Government.*—In the current year the council proposed to carry out the various improvements to the Victoria College and solicited the Government to give a loan of Rs. 11,240 and also a grant of Rs. 5,870 from Provincial funds. The Government in its order, No. 539 M., dated 26th March 1895, stated that "it would be permissible for the council to raise the necessary funds by a loan in the open market," but "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 Principal, Victoria College, does not think it advisable to make any provision for the necessary improvements to the college in the face of a probable deficit in the working of the college, at the end of the current official year, and "the principal's proposals are fully endorsed" by the inspector of schools in his endorsement, No. 9, dated 7th January 1896, which was received by me since the passing of the budget by the council. The council have, however, resolved to take in hand the construction of the Elsworthy reading-room, for which the Director of Public Instruction has promised an one-third grant in his letter read in G.O., Mis. No. 1711, dated 22nd October 1895. A sum of Rs. 500 is therefore anticipated in the proposed estimate under "Buildings," against Rs. 390 in the revised estimate—the drain round the Victoria college gymnasium (Rs. 40), Chucklers school at Kunnanur (Rs. 25), Cherumers school at Parakunnom (Rs. 25) and Patinnatinpuram salary result schools (Rs. 310). A sum of Rs. 4,480 is anticipated under "Municipal schools" which includes the usual salary grants of Rs. 4,200 on account of masters in the Victoria college, Rs. 50 for the purchase of library books for the college, Rs. 90 and Rs. 120 on account of the gymnastic instructor and drawing master for the salary result schools and Rs. 20 results grants from Provincial funds to schools in this municipality.

34. *Grants and Contributions from Local Boards.*—The sum of Rs. 2,510 is entered under the head of 5 (*b*) (*ii*) "Medical" as receipts from the Palghat Taluk Board towards the maintenance of the municipal hospital against Rs. 2,340 in the revised estimate and Rs. 2,650, the original budget estimate for the current year. The decrease in the revised estimate is due to the fact that the provision made for the Military Assistant Surgeon at the increased rate of pay was not utilized, as he was replaced temporarily by a first-class hospital assistant and a temporary Civil Assistant Surgeon, and finally by a civil apothecary on a smaller scale of pay. The actuals of 1894–95 amounted to Rs. 2,542–2–8. The usual grant of Rs. 550 from the Malabar District Board towards the upkeep of the local fund roads situated within the municipal limits is also anticipated.

35. *Other Grants and Contributions—Education.*—The amount of Rs. 500 entered under this head is the sum expected to be raised from public subscription for the construction of Elsworthy reading-room in perpetuation of the memory of the late Mr. T. C. Elsworthy, Principal, Victoria College. Of this sum Rs. 300 have already been received and held in deposit. A sum of Rs. 500 is expected from Provincial funds and the balance of Rs. 500 will be met from Municipal funds.

36. *Recoveries on account of services rendered to private individuals.*—Including Rs. 100 brought forward on account of arrears, the estimated receipts under this head amount to Rs. 1,100 against Rs. 1,060, the revised and budget estimates for the current year. The increase in the actuals of 1894–95 is due to a sum of Rs. 198–12–0, arrears of 1893–94 having been collected during that year (1894–95). The increase in the proposed estimate is due to the steps that are being taken for the extension of the private scavenging service. Notices under section 221 of Act IV of 1884 are being issued to the owners of houses who keep their houses in an insanitary condition and 79 persons have been prosecuted for keeping their premises in a dirty condition.

37. *Miscellaneous.*—The usual grants have been repeated and do not call for any special remarks.

Expenditure.

38. The expenditure proposed is compared below with the revised estimate for 1895–96 and the actuals of 1894–95 :—

—	Actuals, 1894–95.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
	Rs.	Rs.	Rs.
Grant I	13,553	29,870	12,450
" II	26,630	26,870	27,030
" III	14,871	15,430	15,830
" IV	2,224	2,790	3,440
" V	3,654	3,790	3,940
Repayment of debt, &c.	1,778	2,850	1,870
Closing balance ..	17,353	1,080	1,850
Total ..	80,063	82,680	66,410

39. *Grant I, Public Works—New Works—Communications.*—No new work is to be done during the ensuing year. The provision in the revised estimate is on account of the Kumarapuram new road, as sanctioned in the original budget estimate for the current year. A sum of Rs. 50 is also included on account of compensation for lands required for the construction of this new road.

40. *Buildings.*—Under the circumstances stated in paragraph 33 *supra*, the only important work which the council propose to execute during the ensuing year and for which a sum of Rs. 1,500 is allotted is the "Elsworthy reading-room." The council at first contemplated to allot funds for the construction of a lying-in ward attached to the hospital at a cost of Rs. 500 and a branch dispensary at a cost of Rs. 2,000, but when they found that they were confronted with a deficit, they considered it advisable to postpone them for a year or more.

41. *Drainage.*—Under the circumstances set forth in paragraph 35 of my report embodied in G.O., No. 539 M., dated 26th March 1895, the council have not allotted any funds under this head.

42. *Water supply.*—Under this head, a sum of Rs. 300 is entered for sinking two wells—one at Kuppamkunnu and another at Vennakkara at a cost of Rs. 150 each.

43. *Repairs—Communications.*—The sum of Rs. 8,260 has been allotted for the repairs of roads against Rs. 7,620, the revised estimate and Rs. 8,136, the actuals of the previous year. The term of the A system contract expired on the 31st March 1895, and in the current year the council resolved to maintain the roads departmentally, the materials only being obtained by contract. The allotment proposed for the ensuing year is 77 per cent. of the toll receipts. It is proposed to thoroughly repair certain

important roads and also to maintain other roads and culverts in the town. The roads are now in fair order as reported in my annual report read in G.O., No. 1737 M., dated 24th October 1895. The details of the provision will be found in statement II A, part II.

44. *Buildings.*—The sum of Rs. 1,110 has been allotted for the repairs of buildings and fences against Rs. 1,720 and Rs. 1,200, the revised and budget estimates, respectively, for the current year. The increase in the revised estimate is due to provision having been made for the thorough repairs of latrines as required by Government in G.O., No. 413 M., dated 30th March 1894.

45. *Water-supply—Repairs to works, machinery, &c.*—The current year's provision of Rs. 100 is repeated.

46. *Establishment.*—In G.O., No. 539 M., dated 26th March 1895, the Government sanctioned the reduction in the salary of the Public Works Overseer from Rs. 70 to Rs. 50 and also the entertainment of a sub-overseer on Rs. 20. The permanent overseer, whose gratuity of Rs. 420 was sanctioned in G.O., Mis. No. 898 M., dated 29th May 1895, was paid the sum only in November 1895, and the acting overseer has been and is still drawing the salary of Rs. 35 per mensem. The work of the sub-overseer has enormously increased, and the council have resolved to redistribute the allotment of Rs. 70 by paying the overseer Rs. 45 and the sub-overseer Rs. 25. I strongly recommend that the proposal of the council may be sanctioned. The overseer will continue to receive the usual horse allowance of Rs. 15 per mensem.

47. An increase of Rs. 40 over the revised estimate of Rs. 60 is provided under tools and plant and other stores. This is with a view to repair all the public works tools and for the purchase of some new tools.

48. The total charges under Grant I amount to Rs. 12,450 against Rs. 29,870, the revised estimate and Rs. 12,050, the budget estimate for the current year.

49. *Grant II, Education—Municipal Schools on the Salary System.*—The provision of Rs. 20,070 made under "Establishment" shows a decrease of Rs. 40 below the current year's original estimate, which is due to the fact that the permanent Malayalam master having been on furlough, a personal allowance of Rs. 7-8-0 was paid to the Acting Malayalam master in accordance with G.O., Mis. No. 1758 M., dated 17th November 1894, for five months and eight days in addition to the half-pay of the permanent incumbent. The details of establishment are given in statement II B. Under "Contingencies," a sum of Rs. 750 is provided which shows a decrease of Rs. 300 below the revised estimate. The decrease is due to retrenchment of expenditure under this item owing to financial difficulties. The details of Rs. 750 are (1) printing, Rs. 400; (2) library books, Rs. 100; (3) prize-books, Rs. 50; (4) tax on college buildings, Rs. 70; (5) class-books, Rs. 10; and (6) ordinary contingencies, Rs. 120.

50. From paragraph 54 of my administration report read in G.O., No. 1737 M., dated 24th October 1895, it will be observed that, during 1894–95, the college worked at a profit of Rs. 215-3-5. The total estimated cost of maintaining the college including the expenditure on account of buildings, &c., according to the revised estimate is Rs. 21,594-4-0. Deducting the profit for 1894–95 and the receipts for the current year, viz., Rs. 20,850 on account of the college (*i.e.*, school-fees, Rupees 16,500, salary and other grants, Rs. 4,330 and other receipts, Rs. 20), the probable net cost to the municipality will amount to Rs. 529-0-7. The probable estimated receipts for the ensuing year including grants and contributions from Government and other sources is Rs. 21,770, whereas the proposed allotment including those made for the Elsworthy reading-room (Rs. 1,500) repairs to buildings, &c. (Rs. 300) and ordinary contingencies (Rs. 750) is Rs. 22,620. It will thus be observed that the college will be worked at a loss of Rs. 850 in the ensuing official year. A large influx of pupils in January and February in the current as well as in the next year will probably turn the deficit into a surplus in both the years. Mr. Barrow considers the fewness of the numbers that passed the Lower Secondary and Matriculation examinations of 1894 throughout Malabar as one of the causes which have operated

to produce a probable deficit in the current year. I hope that the results in the examinations will be more favourable and that the college will be self-supporting in 1895–96 and 1896–97.

51. *Municipal Schools on the Salary-result System.*—The provision of Rs. 2,790 made under "Fixed payments" shows an increase of Rs. 20 over the budget estimate of the current year, and it is due to the calculation of the pay of the drawing master for twelve months in 1896–97 instead of for eleven months in the current year.

52. *Result Grants.*—The recommendation of the Educational Department is adopted. The increase of Rs. 50 over the current year's estimate, viz., Rs. 500 is due to provision having been made for result grants to the Mettupalaiyam Muhammadan Salary-result school. Under "Contingencies," a sum of Rs. 540 shown by the Inspecting officers of the Educational Department in the estimate submitted by them is also adopted.

53. The estimates of the current year have been repeated under all other items under education.

54. The total charges under Grant II thus amount to Rs. 27,030 against Rupees 26,870, the revised estimate and Rs. 27,640, the budget estimate for the current year.

55. *Grant III, Sanitation and Medical Services—Hospitals and Dispensaries.*—Rs. 6,010 are provided under this head against Rs. 5,770 and Rs. 6,140 in the revised and current year's budget estimates, respectively. A decrease of Rs. 180 below the original estimate for the current year occurs under "Establishment" which is due to provision having been made in the current year's estimate for an increased rate of pay to which the then Assistant Surgeon, who was in charge of the main hospital, was entitled under the rules from 1st July 1895. Under "Medicines and Supplies" and "Diet of patients," Rs. 1,200 and Rs. 800, the respective figures in the revised and the budget estimates of the current year, have been repeated. An increase of Rs. 50 shown under "Sundries and Contingencies" is due to provision having been made for house-rent of the hospital assistant in charge of the branch dispensary as sanctioned in G.O., Mis. No. 887 M., dated 27th May 1895. I regret that no action in furtherance of female medical education could be taken in the present unsatisfactory state of the finances of the council.

56. *Contribution to Provincial Funds.*—A sum of Rs. 630 is provided as in the current year.

57. Under all other items under Grant III except against "Contingencies, such as cost of scavenging carts, &c.," the figures of the current year have been repeated. As it is proposed to repair thoroughly all the existing scavenging carts, a sum of Rs. 300 is provided against Rs. 200, the budget estimate of the current year. Owing to the present financial difficulties, the horse allowance proposed for the sanitary inspector by the council in their resolution, dated 3rd April 1895, embodied in G.O., No. 1256 M., dated 3rd August 1895, could not be provided, nor was it possible to increase the scavenging or the sweeping establishment. Much careful attention has been paid to the sanitary improvements of the town both in the last and the current official year, as will be seen from the fact that a loan of Rs. 12,000 was raised for sanitary works of importance, such as the new slaughter-house (Rs. 2,000) which has been completed, and the "Dance market" (the estimated cost Rs. 13,500) which is now being constructed. The repairs to the latrines at a cost of Rs. 908 will be made as suggested by the Sanitary Commissioner and the Deputy Sanitary Commissioner during their inspection of this town. The estimates for these repairs have been recently approved by the Sanitary Board. The repairs to the latrines are of such thorough nature as to transform them into latrines of improved plan.

58. The total charges under Grant III thus amount to Rs. 15,830. The estimates for the current year are Rs. 15,430 and Rs. 15,860, respectively.

59. *Grant IV, Lighting and Miscellaneous.*—The only item under which an increase of Rs. 300 is provided is "Lighting—Contingencies" which is due to the resolution of the council to increase the existing number of lights by twenty-five. A sum of Rs. 100 has been for the first time provided under "Purchase of fire-engine, buckets,

repairs, &c." The allotment is to provide the municipality with sufficient number of buckets, &c., to serve at the time of accidental fire in the town. Under all other headings, the provision of the current year has been repeated.

60. The total charges under Grant IV amount to Rs. 3,440 against Rs. 2,790, the revised estimate and Rs. 3,040, the estimate for the current year.

61. *Grant V.*—The total expenditure proposed under this grant is Rs. 3,940 against Rs. 3,870, the budget estimate for the current year. The increase of Rs. 70 is due to the proposal to entertain an additional peon for the office on Rs. 6 per mensem. There is only one peon attached to the office and it needs scarcely any mention that he is much overworked, as he has to be in charge of the delivery of numerous letters and also to attend office. It is extremely difficult to do without an additional peon and I beg to solicit that, under these circumstances, the Government will be pleased to sanction the entertainment of the additional peon for the office.

62. *Repayment of Debt.*—The fourth instalment of Rs. 1,000 with interest on Rs. 14,000 is due on the 1st February 1897, and a sum of Rs. 1,840 has therefore been provided in the budget estimate for 1896–97.

63. The total expenditure under all grants is Rs. 64,560 and the proposed budget closes with a balance of Rs. 1,850.

64. The details of all the establishments are shown in statement II B and the necessary proposition statements are herewith submitted.

C. No. 25 M.

Forwarded.

18*th January* 1896. (Signed) M. J. MURPHY,
Ag. Head Asst. Collr.

Endt. on C. No. 25 M.

Forwarded.

2. The allotment for vaccination—contingencies should be raised by Rs. 10 in accordance with paragraph 66 of the district board budget report.

CALICUT,
22*nd January* 1896. (Signed) J. HEWETSON,
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, 1st February 1896, No. 840.

I have the honour to state, with reference to the budget estimate of the Palghat Municipality for 1896–97, that the provision therein made for education may be accepted. The net expenditure proposed under Grant II is approximately 15 per cent. of the income estimated from taxation, rents and markets. No allotment has been made for building and furniture grants, which will be paid from Provincial funds as the council has proposed to spend a fair share of its receipts on education.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 18th February 1896, No. 336-S.

I have the honour to state that the Palghat Municipal Council estimates its expenditure on vaccination and conservancy during 1896–97 at Rs. 660 and Rs. 8,250 respectively. The allotment for vaccination is the same as that for the current year and calls for no notice, while that for conservancy shows a slight increase. The

proportion it bears to the estimated current receipts cannot be ascertained, as the latter have nowhere been stated. The provision is insufficient for requirements. For a town of the size and population of Palghat, there should be employed two certificated sanitary inspectors—one on Rs. 45 and another on Rs. 25 with a horse allowance of Rs. 7½ each. It is hopeless to expect correct supervision of an area of twelve square miles by sanitary inspectors who are not mounted. The number of scavengers for the public service should be increased, as also the plant available for dealing with the daily accumulation of rubbish and night-soil. Should the council find it difficult to provide for the above and for extending the public latrine accommodation, which at present is considerably below requirements, I would suggest that the construction of the "Elsworthy reading room" be deferred, and that the allotment of Rs. 1,500 made therefor be utilized in the direction indicated above.

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, 9th March 1896, No. 191.

I have the honour to state that the provision made in Grant III of the budget estimate of the Palghat Municipality for the year 1896–97 is sufficient and calls for no further remarks.

ORDER—No. 413 M., dated 13th March 1896.

The estimated receipts and charges of the Palghat Municipality for 1896–97, as passed by Government, are compared below with the budget and revised estimates for the year 1895–96 and the actuals of 1894–95:—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	689	3,030	17,360	1,080
Tax on Arts	3,514	3,750	3,680	3,850
,, on Buildings and Lands	16,379	16,550	17,010	16,910
,, on Vehicles and Animals	460	460	460	450
,, on Carts	1,718	1,800	1,860	1,750
Tolls	10,284	10,220	11,340	10,700
Realizations under Special Acts	104	50	80	40
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,114	610	600	510
Conservancy Receipts	327	550	550	550
Fees and Revenue from Educational Institutions	16,875	17,910	16,950	17,380
,, ,, from Medical Institutions	3	..	170	10
Income from Markets and Slaughter-houses	1,295	1,220	1,530	1,610
License Fees	611	550	550	550
Other Fees	843	880	860	770
Fines under Municipal and other Acts	445	500	500	500
Grants and Contributions from Government	5,732	4,750	4,890	4,980
,, ,, from Local Boards	3,642	3,200	2,890	3,060
,, ,, from other Bodies	200	..	200	500
Recoveries for Services to Private Individuals	1,089	1,070	1,080	1,120
Miscellaneous	223	90	100	90
Loans	14,500	..	..	..
Advances Recovered	16	..	20	..
Total	80,063	67,190	82,680	66,410
Charges.				
GRANT I—				
New Works—				
Communications	379	400	450	..
Buildings	2,907	1,470	18,300	1,500
Drainage	288	..	120	..
Water-supply	150	150	520	300
Repairs—				
Communications	8,136	7,600	7,620	8,260
Buildings	604	1,200	1,720	1,110
Water-supply	55	100	100	100
Establishment	1,005	1,080	980	1,080
Tools and Plant and other Stores	30	50	60	100
Total	13,554	12,050	29,870	12,450

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT II—				
Municipal Schools—				
On the Salary System	21,440	21,400	21,100	20,820
,, Salary-result System	2,866	3,910	3,430	3,880
Result Grants	2,000	2,000	2,000	2,000
Inspection	324	330	340	330
Total ..	26,630	27,640	26,870	27,030
GRANT III—				
Hospitals and Dispensaries	5,952	6,140	5,770	6,130
Contributions	509	630	640	630
Vaccination	625	660	660	670
Registration of Births and Deaths	236	280	280	280
Conservancy, Road-cleaning and Road-watering	7,549	8,150	8,080	8,250
Total ..	14,871	15,860	15,430	15,960
GRANT IV—				
Lighting	1,082	1,550	1,400	1,550
Travellers' Bungalows	208	240	240	240
Avenues	33	100	40	100
Public Garden, Survey of Land, Fire and other charges ..	900	1,150	1,110	1,250
Total ..	2,223	3,040	2,790	3,140
GRANT V—				
Supervision and Management	3,654	3,870	3,790	3,920
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	518	900	900	840
Advances Recoverable	127	..	20	..
Refunds	133	30	150	30
Pensions and Gratuities	..	360	780	..
Balance	17,353	2,440	1,080	2,040
Total ..	80,063	67,190	82,680	66,410

REVISED ESTIMATE FOR 1895–96.

2. The current receipts and charges are now estimated at Rs. 65,320 and Rupees 81,600, respectively, against Rs. 64,160 and Rs. 64,750 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on buildings and lands, tolls, income from markets and slaughter-houses, grants from Government and private contributions, being partly counterbalanced by a decrease under school-fees and contributions from local boards. The increase in the charges occurs under Grant I, Buildings. The application for the additional allotment of funds required for the construction of the Dance market, referred to in paragraph 4 of the Chairman's letter, will be awaited.

BUDGET ESTIMATE FOR 1896–97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 65,330 against Rs. 65,320 in the revised estimate.

4. *Charges.*—(1) The probable charges are put down at Rs. 64,560 against Rs. 81,600 in the revised estimate, the decrease appearing mainly under Grant I.

(2) *Grant I.*—The alterations in the Public Works establishment proposed in paragraph 46 are approved.

(3) *Grant III.*—The municipal council's proposal to employ a third-class hospital assistant on Rs. 25 in lieu of the present second-class man on Rs. 35, which appears from the proposition statement to be contemplated, cannot be approved as no reasons have been assigned for the change. The suggestions of the Sanitary Commissioner in his letter read above with regard to the sanitary supervising staff and to the larger provision of conservancy plant will be referred to the municipal council for careful consideration. It is noted that, not only in the revised estimate, but also in the budget estimate, the private scavenging service is expected to be worked at

considerable loss, notwithstanding the raising of the fees in October 1894. Either, therefore, the fees are still too low or the establishment is unnecessarily costly. Steps should be taken to reorganize the service so as to render it self-supporting. With reference to paragraph 2 of the Collector's endorsement, the provision for vaccination will be raised by Rs. 10.

(4) *Grant IV.*—Owing to want of funds, the additional provision of Rs. 300 made for lighting will be struck out.

(5) *Grant V.*—The entertainment of an additional peon on Rs. 6 for the municipal office, proposed in paragraph 61, is sanctioned. The provision for contribution to the central office establishments will, with reference to G.O., No. 2190 L., dated 19th November 1895, be reduced from Rs. 400 to Rs. 380.

5. The budget, as revised by Government, closes with a balance of only Rs. 2,040, or 3·1 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
for *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.
Editors' Table.

Exd. A. Raitt.