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...l & Munl. (1897) Department.

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[Despatch Abstract.]

Munl Budget

Reviewing the Cannanore
for 1897-98.

BACK PAPERS.

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

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

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G.O., No. 676 M., 24th March 1897.

MARCH.

Municipal Budget.

Reviewing the Cannanore — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From L. B. REGO, Esq., Chairman, Municipal Council, Cannanore, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Malabar), dated 31st January 1897, No. 586.

I have the honour to submit the revised estimate for 1896–97 and the budget for 1897–98 as passed by the council at their two meetings.

Revised Estimate for 1896–97.

Receipts.

2. The year opened with a balance of Rs. 4,290 excluding deposits, the expected total under receipts are Rs. 37,160, while the amount provided in the budget for the current year was but Rs. 31,040.

3. There was therefore an increase of Rs. 6,120, and it is due partly to the large outstandings remaining at the close of the year and partly to the increase under other minor heads. There was a satisfactory improvement in the collections under all the taxes during the first eight months of the current official year when comparing them with those for the corresponding period of the previous year, and this was achieved by better attention being paid to the instructions of Government contained in the latest order reviewing the administration report of this municipality.

Charges.

4. (i) Under Grant 1 no fresh work was undertaken during the year, but all efforts are being made to complete the works already undertaken. Other items under Grant 1 require no explanation.

(ii) The small increase under provision for contingencies in the municipal high school was due to the school having been supplied with benches with backs and other necessary furniture during the current year. The results grants provided for the year are now being paid on receipt of the certifying memoranda. The construction of the building proposed in paragraph 10 (vi) of my budget letter for 1896–97 has not yet been undertaken; but it will now be commenced at an early date.

(iii) The small increase under Medicines and Supplies, Grant 3, Hospitals, is due to the payment of all the arrear charges and to an increase under provision for diet of patients, as there was a larger number of admissions during the current year. The contributions to Provincial funds remain to be paid, as they are generally made at the close of the year on the requisition of the Treasury Officer, Malabar.

(iv) The increase under vaccination contingencies is to meet the payment of arrears still remaining unpaid for the quantity of paste supplied during the last year.

(v) The contingency under Grant 4, (2), (ii) Slaughter-house, is in excess of the budget provision, as the arrears of rent due on the beef slaughter-house have also to be paid during the year.

(vi) A sum of Rs. 1,000 has been provided in the revised estimate as the probable refund of taxes on account of vacant houses and as remissions of taxes for the previous year.

5. The charges as shown in the revised estimate for the year are now Rs. 33,230 against the sanctioned budget of Rs. 28,850. There were also increases under advances and refunds. The increase in the revised estimate over the budget is mainly owing to the payment during the year of most of the items remaining as arrears at the end of the last year.

6. The totals of the figures in the revised estimate are as follow:—

	Revised.	Budget.
	Rs.	Rs.
Opening balance	4,290	3,790
Receipts	32,870	27,250
	37,160	31,040
Expenditure	33,230	28,850
Closing balance	3,930	2,190

Budget Estimate for 1897–98.

Receipts.

7. (i) *Tax on Arts, &c.*—Seeing the finally-settled demand for the year to be more than for the current year, the council has resolved to raise the tax to Rs. 3,600.

(ii) *Tax on Buildings and Lands.*—The figures against these items have been left untouched and they are the same as those for the present year.

(iii) *Tax on Vehicles and Animals.*—The council take the income under these items to be Rs. 600, finding the actuals of the previous year to have been above Rs. 600. I doubt whether this amount can be safely realised, as it seems to me to be a very unsettled tax.

(iv) *Tolls.*—The amount realised by sale during the current year was Rupees 2,815, but under G.O., No. 447, dated 17th March 1896, received after the sale, the toll-gates had to be removed to the border of the municipal limits and compensation for loss, owing to the change, being claimed by the contractors, the council reduced the amount to Rs. 2,460. The toll-gate is now removed to the Chowa bridge. The sum now provided is what was realised for the current year.

(v) *Penalties.*—Alterations have been made under penalties, as it is hoped that by an increased attention in the execution of warrants prosecution for recovery of municipal taxes will be rare.

(vi) *Avenue and Travellers' Bungalow.*—The allotment for avenue protection is the same as for last year, but that for the travellers' bungalow has been raised to Rs. 50. The bungalow has been leased out on contract for three years. The contractor has bound himself to provide the necessary furniture and establishment and to keep the premises clean, but the municipality have to carry out the annual repairs.

(vii) *Sale-proceeds of old Materials.*—The small provision made against this item is expected from the sale of old tools, &c.

(viii) *Sale-proceeds of Street Refuse.*—The sum proposed is the actuals of 1895–96, though the receipts for the current year are higher. The amount realised was for the rubbish carted by the conservancy carts, but there is no demand for night-soil to be used as manure as in other parts of this presidency.

(ix) *School Fees.*—The fee estimated to be realised from the municipal high school is Rs. 4,300 and from the primary schools (excepting the Cheruma and Mappila schools where no fees are levied) Rs. 650. The budget figures have therefore been raised to Rs. 4,950, based upon the actuals of the previous year. Although the Educational budget shows a larger income for the next year, the council adopts the above figures to be the safer ones.

(x) *Sale of Medicines.*—A small increase has been made under receipts from the sale of medicines, the Civil Surgeon as a councillor present at the meeting having proposed the increase.

(xi) *Slaughter-houses.*—The income proposed is based on the actuals of the previous year. Although the revised estimate is Rs. 780, the council is not

inclined to take this amount as it is reported that the contractors for the sheep and beef slaughter-houses are now working at a loss owing to the number of animals slaughtered in the respective slaughter-houses being not so very large as was expected.

(xii) *Distraint Fees.*—Considering that all warrants must necessarily be executed without having recourse to prosecution, the council has thought it advisable to enhance the amount, basing it on the collections of the previous year.

(xiii) *License Fees.*—The sum proposed against this item has been decreased, although the budget for current year and the actuals of last year were higher. But in the current year several trades have been brought on to the list, the chief of which being storing of firewood by bazaarmen. The bazaarmen, on being called upon to take out license, contended that they stored for sale but a small quantity amongst other commodities. The council on enquiring into the matter resolved that no license shall be required to be taken out by those who store for sale firewood among other articles. This has reduced the amount under this head for 1897–98.

(xiv) *Cart-stand Fees.*—The sum proposed is based upon the actuals of the previous year, although the contract for current year is for Rs. 170 and is supposed to be working at a loss owing to no restrictions being placed on carts halting on road sides and streets.

(xv) *Fines under Municipal Acts, &c.*—The decrease under this head is due as it is believed that the municipal prosecutions will not be so very high as they were in the previous years.

(xvi) *The Jubilee Fund.*—Unless there is an alteration in the rate of the interest the receipts under this source remain the same as those for last year.

(xvii) *Contributions—Provincial.*—The salary grant has been raised to Rs. 1,070, which includes grants for girls. The Director writes that under the strict letter of the code the high school is not entitled to any grant, since out of the school receipts there was always a net saving for the last three years, but as the council are restoring the salaries of the high school masters to the original figures as recommended by the Director to some extent, and as the surplus saving from the school has been devoted to the cause of education in general and to the improvement of the high school in particular by supplying all the necessary science and gymnastic apparatus and better furniture, it is hoped that the Director will be pleased to continue the grant; credit has therefore been taken for the salary grant from Provincial funds. It is hoped that by the next year's budget the council will award to the masters the full salaries they were drawing prior to April 1893. Provision has been made for compensation on account of tax on military officers and men. The actuals of 1895–96 include arrears of 1894–95. The figure proposed in the budget is based on current receipts.

Local Boards.—The contribution has been slightly reduced as large recoveries have been made in the previous year and as the expenditure under hospitals, being more economical, is expected to be less.

(xviii) *Private Scavenging.*—Notwithstanding the council's endeavour to make this system a success and self-supporting one, the public are still unwilling to accept it. It is therefore found impossible to raise the income under this head. The number of houses does not seem to go higher than it is anticipated. If the system be made compulsory, the work can be undertaken without opposition or loss.

8. The total of estimated receipts is Rs. 28,100 against Rs. 27,250 of the current, the increase occurring under rates and taxes and school-fees.

Expenditure.

9. *Grant 1*—(i) *New Works.*—A sum of Rs. 1,500 is allotted for the following purposes:—

(*a*) *Cholera Shed.*—It is proposed to erect a pucka-built leaf-thatched shed for the reception of cholera patients. The foundation is to be of laterite and the superstructure of sun-dried bricks well plastered. The sheds hitherto built were all of bamboo and cadjan, and these soon fall in ruins, either being destroyed by white ants or by natural causes.

(*b*) *Iron Latrine.*—The council is endeavouring to improve the village of the Lebbas in which, being shut in all sides, no proper conservancy arrangement can be effected. It is now proposed to put up in that village a corrugated-iron latrine of ten seats. These may be increased gradually.

(*c*) *Mappila School Building.*—The council has no building of its own, and it proposes to construct a building within the Mappila town on the site of the old police station for the accommodation of the school, the strength of which appears to be gradually increasing.

(*d*) *Drainage.*—It is proposed to have a bridge over the Ammoyi Kadu, which carries a large quantity of water during the monsoons and which is difficult to be crossed during the monsoons without a small bridge. It costs but a small amount.

(*e*) *Water-supply.*—During the hot weather, water becomes scarce in the vicinity of the toll-gate leading to the jail, and the council therefore proposes to have a new well at Talap near the municipal toll-gate.

(ii) *Repairs—Communications.*—The provision for the upkeep of the roads is 50 per cent. of the toll income with an addition of Rs. 50 to keep in proper order the lane leading to the Lebba village for better aiding the conservancy arrangement to be made there and, if possible, to make it accessible to conservancy carts.

(iii) *Buildings.*—The various municipal buildings proposed to be repaired are detailed in Statement II-A, Part II, Repairs, as no more than ordinary annual repairs have been provided for, and no further remarks appear necessary.

(iv) *Drainage.*—The allotment proposed is for renewing the various culverts and drains under the control of the municipality, no provision having been made for the current year.

(v) *Water-supply.*—Great scarcity of water is felt nearly every year, and the council allots the sum proposed for improving the water-supply.

(vi) *Tools, &c.*—The sum proposed is considered sufficient for the next year.

10. *Grant 2, Education*—(i) *Training.*—No teacher is proposed to be sent up for training during the next year.

(ii) *Municipal High School.*—Before detailing the nature of the alterations in pay of the establishment of the high school, I shall briefly give a short account of the former state of that institution. In the margin are given the rates of pay which the teachers were receiving when under G.O., No. 423-M., Financial, dated 21st August 1885, the school was transferred on the 1st January 1886 for management to the municipality, and this scale was continued with little or no alterations till 1st April 1893. About that time a few months before I was appointed the Chairman, the municipal affairs were in the greatest confusion. The salaries of the various municipal establishments were in arrears—I believe in some cases for over three months—the collections were poor, and a large deficit was expected at the close of the year. Consequently, wherever practicable, the expenses were curtailed and the high school allotment was reduced from Rs. 3,910 to Rupees 3,070, and some of the teachers had therefore to forego a part of their former pay. The finances of the school having greatly improved, subsequent events have shown that the reduction as regards the school was not necessary, for the accounts show that for every year since April 1893, there was a net saving out of the school receipts and these net savings have been gradually increasing. For the three years immediately preceding the current official year, the net savings were Rs. 534–5–7, Rupees 1,102–7–8, and Rs. 1,308–6–2, respectively. It is therefore only equitable that the teachers ought to be allowed the rates of pay they were drawing previous to 1st April 1893, and the Director of Public Instruction, in his covering letter on the budget proposals, recommends them; for he writes "excluding the amount provided for the

Headmaster,	Rs. 90 to Rs.	120,	with biennial increment of	Rs.	6.
1st Assistant	„ 60 to „	75	„	„	of „	3.
2nd „	„ 40 to „	50	„	„	of „	2.
3rd „	„ 30 to „	35	„	„	of „	1.
4th „	„ 20 to „	25	„	„	of „	1.
Munshi	„ 15 to „	17½	„	„	of As.	8.

construction of a gymnastic shed and for certain improvements to the school building, the total expenditure on the high school for 1897-98, even calculated at the higher rate of salary recommended for the headmaster and certain other masters of the staff, amounts to Rs. 4,412 only, but the income from fees alone is estimated at Rs. 4,650, or Rs. 238 more than the estimated expenditure. The school is thus more than self-supporting and is not therefore entitled to any salary grant from Provincial funds under the strict letter of the Grant-in-aid Code. This institution has been yielding a net profit to the council for the last two or three years and there is every probability of its continuing to do so for the next year also; and it is therefore but just and right that the council should sanction the little increases recommended to the salaries of certain members of the staff, especially to the headmaster, M.R.Ry. Kannan Nambiar, to whose exertions mainly are to be attributed the prosperous condition of the school. This officer has been made to suffer, for no fault of his, a heavy pecuniary loss on the plea of "want of funds."

Though I am for accepting in their entirety the recommendations of the Director, the council have given effect to them with modifications, allowing in all cases less than what the Director proposes. The Director, as stated above, recommends the headmaster the restoration of his old pay, Rs. 96, but the council have allowed him at present only Rs. 90. The 1st, 2nd, 3rd, 4th and 5th assistant masters are respectively recommended by the Director for Rs. 60, Rs. 50, Rs. 30, Rs. 25 and Rs. 20, but the council allow them only Rs. 55, Rs. 48, Rs. 27, Rs. 22 and Rs. 17.

The work of the school has been always satisfactory, and the Government Order reviewing the last administration report of the municipality pronounces it to be so.

The next alteration is in the pay of the night-watch. He now draws but Rs. 3—barely sufficient for a man. Since the reduction of the night-watcher's pay in 1893, two resigned it, being unable to maintain themselves with the small pay of Rs. 3. As the school formerly had two peons and an extra peon appears necessary in the interests of the school, the council proposes to change the night-watcher's place on Rs. 3 to a peon's on Rs. 6, and that the two peons do the work of the night-watch alternately.

I have, I believe, shown in the previous paragraphs that all the increments allowed have only been just and proper, and I therefore submit that the Government may be pleased to sanction them.

The income from the school allowing it, a provision has been made for prizes and the school contingencies have therefore been raised to Rs. 110.

(iii) *Salary-result System—Fixed Payments.*—The council proposes to raise the staff of teachers in two of the primary schools and to raise the salaries of the masters in the Mappilla school. When the new building is constructed for the Mappilla school, sufficient accommodation could be afforded for a larger number of pupils and save the necessity of opening a new school. The additional masters appear necessary as the number of boys in the primary schools has increased. It is therefore hoped that the additional masters and the increase proposed will be sanctioned.

(iv) *Results Grant.*—A small increase has been made under the grants.

(v) *Inspection.*—No increase has been allowed this year to the superintendent though the satisfactory work he is doing deserves it. The council has made provision for printing some of the forms of registers and returns for use in primary schools to be supplied by the superintendent.

(vi) *Miscellaneous.*—When the Mappila school is built, it will have to be provided with additional furniture and gymnastic apparatus. A sum of Rs. 100 has been allotted for the purpose.

11. The charge for education is much below 15 per cent. of the receipts from taxation, &c.

12. *Grant 3*—(i) *Hospital.*—The provision for medicines and supplies, diet of patients and sundries and contingencies has been left unaltered and the figures of the current budget have been adopted, but the provision under establishment has been slightly raised.

(*a*) The compounder is entitled to a salary of Rs. 15 in accordance with G.O., No. 1677 M., dated 11th September 1888, from May 1896, but, as it was then impossible to provide for the increase, he has been receiving only Rs. 12; now the council proposes to give him an increase of Rs. 2 to his salary and to take the earliest opportunity to give him the full complement of his pay.

(*b*) The clerk was originally recommended by the Civil Surgeon for an increase of pay to Rs. 15. He has much work to do and he therefore deserves an increase. When recommending the clerk for the increase (the Government was pleased to sanction in the last budget), the council intended to allow the Rs. 15 in full, but as the increase for the year was numerous in the various branches of the municipality, they then recommended an increase of Rs. 2 only. They now take the opportunity of recommending a further increase of Rs. 2 to the clerk's salary and solicit its sanction.

(*c*) The salary of the hospital peon has been raised to Rs. 7. He is now in service for ten years; his predecessor served on a salary of Rs. 7; the present incumbent was entertained on Rs. 6, as he was a new hand, and he has now been allowed the old pay, Rs. 7 a month.

(ii) *Contributions.*—Remain unaltered, although the actuals in the previous year were far higher than the budget proposals.

13. *Vaccination and Registration.*—The allotments of current budget were adopted for the purposes. Vaccination in cantonment and town is under the immediate supervision of the Civil Surgeon, and the registration of vital statistics in both the wards is under my control. Vaccination and registration in these two places are separately carried out.

14. *Conservancy—Establishment.*—The council propose the following increase in pay and staff of the conservancy department for the following reasons:—

(*a*) The pay of the overseer has been raised to Rs. 30 per mensem. The overseer, when there was a stronger staff of sanitary inspectors and maistries, drew an allowance of Rs. 15, but owing to want of funds and the reduction of the establishment this allowance was also stopped. The present staff consists of one sub-overseer and a sanitary inspector, instead of two maistries and two sanitary inspectors. In addition to his duties as municipal overseer, he is entrusted with the prosecution of municipal cases which had hitherto been conducted by a vakil especially kept for the purpose. Taking these into consideration, the council allows an increase of Rs. 5 to his present salary.

(*b*) The pay of the sanitary inspector has been raised to Rs. 20 per mensem. About three years back there were two sanitary inspectors; owing to the reduction of the staff, the present incumbent was placed in charge of both the town and cantonment without any increase. He was made responsible for the sanitary condition of the municipal latrines, sentry-box latrines and the dust-bins. The conservancy of both rubbish and night-soil was placed under his supervision. He was held responsible for the proper working of the conservancy establishment. The council record that this officer has given general satisfaction in the discharge of his duties; he is therefore deserving of the increase proposed.

(*c*) Owing to the provision for a new latrine in the Lebba village, two additional toties have been provided for.

15. *Grant 4.*—There has been no alteration in the allotment under this head. Lighting is still proposed to be carried out on contract.

16. *Grant 5.*—There has been no material change in the provision made. The allotment provided is only 9·1 per cent. of the receipts, against 9·5 per cent. in the current budget.

17. The estimated expenditure is Rs. 29,730 against Rs. 28,850, giving but a small increase of Rs. 880, and the proposals which involve this increase have all been explained.

18. The usual proposition statement revising the establishments where alterations have been made is herewith submitted for the sanction of Government.

Endorsement on C. No. 495-R.

Forwarded.

14*th February* 1897. (Signed) H. O. D. HARDING.

Submitted.

2. This report was sent in more than a month after the prescribed date. The Cannanore Chairman seems to be unable to do anything in time.

3. I doubt the expediency of substituting a permanent masonry cholera-shed for the existing thatched ones. The cholera patients treated at the hospital do not probably average more than one or two in a year and a tatti shed, which is constantly renewed, would perhaps be less likely to retain the germs of infection.

PERINTALMANNA, (Signed) G. W. DANCE,
18*th February* 1897. *Ag. Collector.*

From the Director of Public Instruction, Madras, dated 13th February 1897, No. 1446.

ABSTRACT.—Returning, with remarks, the memorial of the Mussalman inhabitants of Cannanore praying for the establishment of a Muhammadan free school.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 24th February 1897, No. 91.

With reference to grant 3 of the budget estimate of the Cannanore Municipality for the year 1897–98, I have the honour to state that the proposal of the municipality to raise the pay of the clerk from Rs. 12 to Rs. 14, and of the peon from Rs. 6 to Rs. 7, meets with my approval.

2. As regards the increase recommended in the case of the compounder, I beg to state that it is not in harmony with the scale laid down in G.O., No. 1677 L., dated the 11th September 1888.

3. The other items call for no remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Tadpatri, 6th March 1897, No. 578-S.

I have the honour to submit the following remarks on the vaccine and conservancy portions of the Cannanore municipal budget for 1897–98 :—

(1) The current year's estimate under vaccination is repeated. The provision seems sufficient.

(2) The expenditure on conservancy is placed at Rs. 6,750 against Rs. 6,480 entered in the sanctioned budget, and forms 24 per cent. of the available current receipts. In view of my remarks on the budget for 1896–97, the proposed allotment is much below actual requirements. Every effort should be made to curtail expenditure in other directions and to supplement the grant for this purpose from savings thus effected.

(3) No extract from statement II-A has been forwarded, but from the Chairman's letter it is gathered that a cholera shed and a public latrine will be put up at a total estimated cost of Rs. 1,000. It is not likely this sum will suffice for both purposes.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th March 1897, No. 2593.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Cannanore Municipality for 1897–98.

2. *Receipts.*—Owing to the popularity of the municipal high school and with reference to the actuals of 1895–96, I am of opinion that the fee income of the institution may safely be estimated at Rs. 4,650, as calculated by the headmaster. The total income from fees may, therefore, be raised to Rs. 5,300.

3. *Charges*—(i) *Schools on the Salary System.*—When forwarding the Inspecting officers' budget proposals to the council, I strongly recommend that an increase be given to the pay of some of the teachers of the municipal high school and that provision be made for the appointment of a drawing master for the school. The council has not, however, carried out my proposals *in toto*. The scale that it has now sanctioned for the high school is not a graduated one likely to act as an incentive to the teachers to work with interest, nor does it appear to be based on any principle. In view of this circumstance and also of the fact that the high school is now more than self-supporting, I beg very strongly to recommend the following scale for the school with effect from 1st April next :—

	RS.
Headmaster	90—6—120
First Assistant	60—3— 75
Second do.	40—2— 50
Third do.	30—1— 35
Fourth do.	20—1— 25
Fifth do.	20
Drawing master	20
Sanskrit Pandit	15
Gymnastic instructor	12
Servants	15
Contingencies, prize and library allowance	230

The high school has been yielding to the council a substantial profit for the last three years and there is every probability of its continuing to do so in the future also, and it is therefore but just and right that the council should sanction the above scale in favour of the teachers to whose exertions is largely to be attributed the present prosperous condition of the school. The Headmaster, M.R.Ry. M. C. Kannan Nambiar, was drawing Rs. 96 until 1st April 1893, when his salary was suddenly reduced by the council on the plea of want of funds. He has submitted a memorial to Government on the subject of his pay, which I shall shortly submit with my remarks. In view of the interest which he has taken in the welfare of the school and of the fact that the high school is now more than self-supporting, I beg very strongly to recommend that his former pay of Rs. 96 per mensem be restored to him with effect from 1st April next. The other assistants, who are also reported to be doing very good work, may be given the maximum pay of their appointments, with the exception of the first assistant who may begin with the minimum pay of his appointment. I also beg strongly to recommend that my proposal for the appointment of a drawing master for the school be approved by Government, as drawing is a compulsory subject of instruction in the upper secondary forms. If these recommendations meet with the approval of Government, as I hope they will, the provision under "Establishment" and "Contingencies" should be fixed at Rs. 4,180 and Rs. 230, respectively.

(ii) *Schools on the Salary-result System.*—A sum of Rs. 240 will have to be added to the provision made under this head by the council in case the recommendation made in this office letter, No. 1446, dated 13th February 1897, in regard to the opening of a municipal school for the benefit of the Mussalman inhabitants of Cannanore meets with the approval of Government.

(iii) *Result Grants.*—The increased provision made under this head is very necessary as, with the funds available for the current year, it was found possible to assign for the result schools in the municipality, on an average, only 45 per cent. of their net cost.

(iv) No provision has been made by the council for the contingent expenditure of the common gymnastic instructor and the drawing master. A sum of Rs. 30 at least should be provided for the purpose.

4. With the above modifications, the net expenditure to the council under Grant 2 will be Rs. 2,970 (Rs. 9,460—6,490), which is 13·5 per cent. of its estimated income from taxation, &c.

ORDER—No. 676 M., dated 24th March 1897.

The estimated receipts and charges of the Cannanore Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4,363	3,790	4,290	3,890
Tax on Arts	3,072	3,020	4,730	3,620
,, on Buildings and Lands	8,288	10,830	16,020	10,820
,, on Vehicles and Animals	1,281	1,010	1,130	1,160
,, on Carts	564	510	500	510
Tolls	2,805	2,500	2,460	2,500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	86	70	120	80
Conservancy Receipts	60	50	80	50
Fees and Revenue from Educational Institutions	4,905	4,700	4,100	5,300
,, ,, from Medical Institutions	38	50	40	40
Income from Markets and Slaughter-houses	642	650	780	650
License Fees	250	250	150	150
Other Fees	257	200	240	250
Fines under Municipal and other Acts	301	250	170	180
Interest on Investments and Premium on Loans	..	40	40	40
Grants and Contributions from Government	1,612	1,360	1,200	1,600
,, ,, from Local Boards	1,324	1,000	500	900
Recoveries for Services to Private Individuals	564	750	600	600
Miscellaneous	..	..	10	..
Advances Recovered	289	..	..	..
Total ..	30,701	31,040	37,160	32,340
Charges.				
GRANT 1—				
New Works—				
Communications	..	..	..	250
Buildings	..	570	570	1,000
Water-supply	..	500	500	250
Repairs—				
Communications	1,142	1,500	1,500	1,300
Buildings	668	1,250	1,250	1,140
Drainage	..	..	..	150
Water-supply	31	100	150	100
Establishment	180	180	180	180
Tools and Plant and other Stores	..	160	160	50
Total ..	2,021	4,260	4,310	4,420
GRANT 2—				
Training Schools	38	20	20	..
Municipal Schools—				
On the Salary System	3,574	3,330	3,410	3,720
,, Salary-result System	3,115	3,230	3,230	3,270
Grants-in-aid—				
Result Grants	500	500	700	600
Building, Furniture, &c., Grants	..	100	100	100
Inspection	308	260	260	260
Miscellaneous	267	410	390	420
Total ..	7,802	7,850	8,110	8,370

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
	Rs.	Rs.	Rs.	Rs.
Charges—cont.				
GRANT 3—				
Hospitals and Dispensaries	4,094	4,100	4,940	4,140
Contributions	513	260	260	260
Vaccination	395	710	860	710
Registration of Births and Deaths	227	200	220	200
Conservancy, Road-cleaning and Road-watering	5,975	6,480	6,830	7,690
Total ..	11,204	11,750	13, 10	12,900
GRANT 4—				
Lighting	590	1,200	1,200	1,200
Markets and Slaughter-houses	..	60	180	60
Public Garden, Survey of Land, Fire and other Charges	503	690	790	690
Total ..	1,093	1,950	2,170	1,950
GRANT 5—				
Supervision and Management	2,639	2,540	2,580	2,670
Advances Recoverable	1,630	..	1,490	..
Refunds	25	500	1,500	210
Balance	4,287	2,190	3,890	1,820
Total ..	30,701	31,040	37,160	32,340

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 32,870 and Rupees 33,230, respectively, against Rs. 27,250 and Rs. 28,850 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on arts, buildings and lands is partly counterbalanced by a decrease under school-fees and contributions from local boards, while the increase in the charges appears mainly under Grant 3, advances recoverable and refunds. Nothing was spent on new works during the first eight months of the year. This and the expenditure on repairs—buildings during the same period were very unsatisfactory. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 160 to Rs. 197 or Rs. 200 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 3,890.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 28,100 against the revised estimate of Rs. 32,870, the decrease which occurs chiefly under the taxes on arts, buildings and lands being partly made good by an increase under school-fees, contributions from Government and local boards. As suggested by the Director of Public Instruction in paragraph 2 of his letter read above, the estimated income from school-fees will be raised by Rs. 350. With reference to paragraph 7 (xiii) of the Chairman's letter, it is observed that persons who store for sale firewood among other commodities are not thereby exempt from taking out licenses under section 188 of the District Municipalities Act.

4. *Charges.*—(1) The probable charges are entered as Rs. 29,730 against Rupees 33,260 in the revised estimate, the decrease being mainly under Grant 3, advances recoverable and refunds.

(2) *Grant 1.*—The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 3 of his endorsement, in which the Government concurs, and to those of the Sanitary Commissioner in the latter portion of clause (3) of his letter read above. The construction of an iron latrine in the village of the Lebbas should not be commenced until the plans and estimates have been approved by competent authority.

(3) *Grant 2.*—The council's proposal to increase the salaries of the teachers of the high school, referred to in paragraph 10 (ii) of the Chairman's letter, should be reconsidered in the light of the remarks of the Director of Public Instruction in paragraph 3 (i) of his letter read above or, as an alternative to the scale recommended by him,

the following would seem to be suitable: headmaster, Rs. 100; first assistant, Rs. 60; second assistant, Rs. 50; third assistant, Rs. 30; fourth assistant, Rs. 25; fifth assistant, Rs. 20, Sanskrit pandit, Rs. 15 and gymnastic instructor Rs. 12, with a drawing master on Rs. 20, who should certainly be entertained for the reasons stated by the Director in his letter read above. The final decision of the Municipal Council should be reported to Government at an early date. The employment of a second peon on Rs. 6 in lieu of the existing night watcher on Rs. 3 is sanctioned. For want of funds, the additions to, and alterations in, the establishments of the salary-result schools referred to in paragraph 10 (iii) cannot be approved. The opening of a new school for Muhammadans recommended in paragraph 3 (ii) of the Director's letter should be considered, and the views of the council reported to Government. A sum of Rs. 30 will be provided for the contingent charges of the common drawing master and the gymnastic instructor of the primary schools, as suggested by the Director in paragraph 3 (iv) of his letter.

(4) *Grant 3.*—Owing to want of funds, the increases in the salaries of the hospital clerk and peon and of the sanitary overseer and inspector, proposed in paragraphs 12 and 14 of the Chairman's letter, cannot be approved. For the reason assigned by the Surgeon-General in paragraph 2 of his letter read above, the salary of the compounder will be raised to Rs. 15. The entertainment of two additional toties proposed in paragraph 14 (*c*) is sanctioned. With reference to G.O., No. 1985 M., dated 18th November 1896, the provision made for epidemic charges will be raised by Rs. 950. The attention of the Municipal Council is drawn to the Sanitary Commissioner's remarks in clause (2) of his letter read above. The omission noticed by him in clause (3) should not be allowed to recur.

(5) *Grant 5.*—With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 160 to Rs. 263 or Rs. 260 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,820 or 6·4 per cent. of the estimated receipts.

6. The great delay in the submission of the budget, noticed in paragraph 2 of the Collector's endorsement, is very unsatisfactory and should have been explained.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. Shaik Karim.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 676 M., 24th March 1897.

MARCH.

Municipal Budget.

Reviewing the Cannanore — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From L. B. REGO, Esq., Chairman, Municipal Council, Cannanore, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Malabar), dated 31st January 1897, No. 586.

I have the honour to submit the revised estimate for 1896–97 and the budget for 1897–98 as passed by the council at their two meetings.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. The year opened with a balance of Rs. 4,290 excluding deposits, the expected total under receipts are Rs. 37,160, while the amount provided in the budget for the current year was but Rs. 31,040.

3. There was therefore an increase of Rs. 6,120, and it is due partly to the large outstandings remaining at the close of the year and partly to the increase under other minor heads. There was a satisfactory improvement in the collections under all the taxes during the first eight months of the current official year when comparing them with those for the corresponding period of the previous year, and this was achieved by better attention being paid to the instructions of Government contained in the latest order reviewing the administration report of this municipality.

Charges.

4. (i) Under Grant 1 no fresh work was undertaken during the year, but all efforts are being made to complete the works already undertaken. Other items under Grant 1 require no explanation.

(ii) The small increase under provision for contingencies in the municipal high school was due to the school having been supplied with benches with backs and other necessary furniture during the current year. The results grants provided for the year are now being paid on receipt of the certifying memoranda. The construction of the building proposed in paragraph 10 (vi) of my budget letter for 1896–97 has not yet been undertaken; but it will now be commenced at an early date.

(iii) The small increase under Medicines and Supplies, Grant 3, Hospitals, is due to the payment of all the arrear charges and to an increase under provision for diet of patients, as there was a larger number of admissions during the current year. The contributions to Provincial funds remain to be paid, as they are generally made at the close of the year on the requisition of the Treasury Officer, Malabar.

(iv) The increase under vaccination contingencies is to meet the payment of arrears still remaining unpaid for the quantity of paste supplied during the last year.

(v) The contingency under Grant 4, (2), (ii) Slaughter-house, is in excess of the budget provision, as the arrears of rent due on the beef slaughter-house have also to be paid during the year.

(vi) A sum of Rs. 1,000 has been provided in the revised estimate as the probable refund of taxes on account of vacant houses and as remissions of taxes for the previous year.

5. The charges as shown in the revised estimate for the year are now Rs. 33,230 against the sanctioned budget of Rs. 28,850. There were also increases under advances and refunds. The increase in the revised estimate over the budget is mainly owing to the payment during the year of most of the items remaining as arrears at the end of the last year.

6. The totals of the figures in the revised estimate are as follow:—

	Revised.	Budget.
	Rs.	Rs.
Opening balance	4,290	3,790
Receipts	32,870	27,250
	37,160	31,040
Expenditure	33,230	28,850
Closing balance	3,930	2,190

BUDGET ESTIMATE FOR 1897–98.

Receipts.

7. (i) *Tax on Arts, &c.*—Seeing the finally-settled demand for the year to be more than for the current year, the council has resolved to raise the tax to Rs. 3,600.

(ii) *Tax on Buildings and Lands.*—The figures against these items have been left untouched and they are the same as those for the present year.

(iii) *Tax on Vehicles and Animals.*—The council take the income under these items to be Rs. 600, finding the actuals of the previous year to have been above Rs. 600. I doubt whether this amount can be safely realised, as it seems to me to be a very unsettled tax.

(iv) *Tolls.*—The amount realised by sale during the current year was Rupees 2,815, but under G.O., No. 447, dated 17th March 1896, received after the sale, the toll-gates had to be removed to the border of the municipal limits and compensation for loss, owing to the change, being claimed by the contractors, the council reduced the amount to Rs. 2,460. The toll-gate is now removed to the Chowa bridge. The sum now provided is what was realised for the current year.

(v) *Penalties.*—Alterations have been made under penalties, as it is hoped that by an increased attention in the execution of warrants prosecution for recovery of municipal taxes will be rare.

(vi) *Avenue and Travellers' Bungalow.*—The allotment for avenue protection is the same as for last year, but that for the travellers' bungalow has been raised to Rs. 50. The bungalow has been leased out on contract for three years. The contractor has bound himself to provide the necessary furniture and establishment and to keep the premises clean, but the municipality have to carry out the annual repairs.

(vii) *Sale-proceeds of old Materials.*—The small provision made against this item is expected from the sale of old tools, &c.

(viii) *Sale-proceeds of Street Refuse.*—The sum proposed is the actuals of 1895–96, though the receipts for the current year are higher. The amount realised was for the rubbish carted by the conservancy carts, but there is no demand for night-soil to be used as manure as in other parts of this presidency.

(ix) *School Fees.*—The fee estimated to be realised from the municipal high school is Rs. 4,300 and from the primary schools (excepting the Cheruma and Mopla schools where no fees are levied) Rs. 650. The budget figures have therefore been raised to Rs. 4,950, based upon the actuals of the previous year. Although the Educational budget shows a larger income for the next year, the council adopts the above figures to be the safer ones.

(x) *Sale of Medicines.*—A small increase has been made under receipts from the sale of medicines, the Civil Surgeon as a councillor present at the meeting having proposed the increase.

(xi) *Slaughter-houses.*—The income proposed is based on the actuals of the previous year. Although the revised estimate is Rs. 780, the council is not

inclined to take this amount as it is reported that the contractors for the sheep and beef slaughter-houses are now working at a loss owing to the number of animals slaughtered in the respective slaughter-houses being not so very large as was expected.

(xii) *Distraint Fees.*—Considering that all warrants must necessarily be executed without having recourse to prosecution, the council has thought it advisable to enhance the amount, basing it on the collections of the previous year.

(xiii) *License Fees.*—The sum proposed against this item has been decreased, although the budget for current year and the actuals of last year were higher. But in the current year several trades have been brought on to the list, the chief of which being storing of firewood by bazaarmen. The bazaarmen, on being called upon to take out license, contended that they stored for sale but a small quantity amongst other commodities. The council on enquiring into the matter resolved that no license shall be required to be taken out by those who store for sale firewood among other articles. This has reduced the amount under this head for 1897–98.

(xiv) *Cart-stand Fees.*—The sum proposed is based upon the actuals of the previous year, although the contract for current year is for Rs. 170 and is supposed to be working at a loss owing to no restrictions being placed on carts halting on road sides and streets.

(xv) *Fines under Municipal Acts, &c.*—The decrease under this head is due as it is believed that the municipal prosecutions will not be so very high as they were in the previous years.

(xvi) *The Jubilee Fund.*—Unless there is an alteration in the rate of the interest the receipts under this source remain the same as those for last year.

(xvii) *Contributions—Provincial.*—The salary grant has been raised to Rs. 1,070, which includes grants for girls. The Director writes that under the strict letter of the code the high school is not entitled to any grant, since out of the school receipts there was always a net saving for the last three years, but as the council are restoring the salaries of the high school masters to the original figures as recommended by the Director to some extent, and as the surplus saving from the school has been devoted to the cause of education in general and to the improvement of the high school in particular by supplying all the necessary science and gymnastic apparatus and better furniture, it is hoped that the Director will be pleased to continue the grant; credit has therefore been taken for the salary grant from Provincial funds. It is hoped that by the next year's budget the council will award to the masters the full salaries they were drawing prior to April 1893. Provision has been made for compensation on account of tax on military officers and men. The actuals of 1895–96 include arrears of 1894–95. The figure proposed in the budget is based on current receipts.

Local Boards.—The contribution has been slightly reduced as large recoveries have been made in the previous year and as the expenditure under hospitals, being more economical, is expected to be less.

(xviii) *Private Scavenging.*—Notwithstanding the council's endeavour to make this system a success and self-supporting one, the public are still unwilling to accept it. It is therefore found impossible to raise the income under this head. The number of houses does not seem to go higher than it is anticipated. If the system be made compulsory, the work can be undertaken without opposition or loss.

8. The total of estimated receipts is Rs. 28,100 against Rs. 27,250 of the current, the increase occurring under rates and taxes and school-fees.

Expenditure.

9. *Grant 1*—(i) *New Works.*—A sum of Rs. 1,500 is allotted for the following purposes:—

(*a*) *Cholera Shed.*—It is proposed to erect a pucka-built leaf-thatched shed for the reception of cholera patients. The foundation is to be of laterite and the superstructure of sun-dried bricks well plastered. The sheds hitherto built were all of bamboo and cadjan, and these soon fall in ruins, either being destroyed by white ants or by natural causes.

(*b*) *Iron Latrine.*—The council is endeavouring to improve the village of the Lebbas in which, being shut in all sides, no proper conservancy arrangement can be effected. It is now proposed to put up in that village a corrugated-iron latrine of ten seats. These may be increased gradually.

(*c*) *Mappilla School Building.*—The council has no building of its own, and it proposes to construct a building within the Mappilla town on the site of the old police station for the accommodation of the school, the strength of which appears to be gradually increasing.

(*d*) *Drainage.*—It is proposed to have a bridge over the Ammoyi Kadu, which carries a large quantity of water during the monsoons and which is difficult to be crossed during the monsoons without a small bridge. It costs but a small amount.

(*e*) *Water-supply.*—During the hot weather, water becomes scarce in the vicinity of the toll-gate leading to the jail, and the council therefore proposes to have a new well at Talap near the municipal toll-gate.

(ii) *Repairs—Communications.*—The provision for the upkeep of the roads is 50 per cent. of the toll income with an addition of Rs. 50 to keep in proper order the lane leading to the Lebba village for better aiding the conservancy arrangement to be made there and, if possible, to make it accessible to conservancy carts.

(iii) *Buildings.*—The various municipal buildings proposed to be repaired are detailed in Statement II-A, Part II, Repairs, as no more than ordinary annual repairs have been provided for, and no further remarks appear necessary.

(iv) *Drainage.*—The allotment proposed is for renewing the various culverts and drains under the control of the municipality, no provision having been made for the current year.

(v) *Water-supply.*—Great scarcity of water is felt nearly every year, and the council allots the sum proposed for improving the water-supply.

(vi) *Tools, &c.*—The sum proposed is considered sufficient for the next year.

10. *Grant 2, Education*—(i) *Training.*—No teacher is proposed to be sent up for training during the next year.

(ii) *Municipal High School.*—Before detailing the nature of the alterations in pay of the establishment of the high school, I shall briefly give a short account of the former state of that institution. In the margin are given the rates of pay which the teachers were receiving when under G.O., No. 423-M., Financial, dated 21st August 1885, the school was transferred on the 1st January 1886 for management to the municipality, and this scale was continued with little or no alterations till 1st April 1893. About that time a few months before I was appointed the Chairman, the municipal affairs were in the greatest confusion. The salaries of the various municipal establishments were in arrears—I believe in some cases for over three months—the collections were poor, and a large deficit was expected at the close of the year. Consequently, wherever practicable, the expenses were curtailed and the high school allotment was reduced from Rs. 3,910 to Rupees 3,070, and some of the teachers had therefore to forego a part of their former pay. The finances of the school having greatly improved, subsequent events have shown that the reduction as regards the school was not necessary, for the accounts show that for every year since April 1893, there was a net saving out of the school receipts and these net savings have been gradually increasing. For the three years immediately preceding the current official year, the net savings were Rs. 534–5–7, Rupees 1,102–7–8, and Rs. 1,308–6–2, respectively. It is therefore only equitable that the teachers ought to be allowed the rates of pay they were drawing previous to 1st April 1893, and the Director of Public Instruction, in his covering letter on the budget proposals, recommends them; for he writes "excluding the amount provided for the

Headmaster, Rs.	90	to Rs.	120,	with biennial increment of	Rs.	6.
1st Assistant „	60	to „	75	„ „	of „	3.
2nd „ „	40	to „	50	„ „	of „	2.
3rd „ „	30	to „	35	„ „	of „	1.
4th „ „	20	to „	25	„ „	of „	1.
Munshi „	15	to „	17½	„ „	of As.	8.

construction of a gymnastic shed and for certain improvements to the school building, the total expenditure on the high school for 1897-98, even calculated at the higher rate of salary recommended for the headmaster and certain other masters of the staff, amounts to Rs. 4,412 only, but the income from fees alone is estimated at Rs. 4,650, or Rs. 238 more than the estimated expenditure. The school is thus more than self-supporting and is not therefore entitled to any salary grant from Provincial funds under the strict letter of the Grant-in-aid Code. This institution has been yielding a net profit to the council for the last two or three years and there is every probability of its continuing to do so for the next year also; and it is therefore but just and right that the council should sanction the little increases recommended to the salaries of certain members of the staff, especially to the headmaster, M.R.Ry. Kannan Nambiar, to whose exertions mainly are to be attributed the prosperous condition of the school. This officer has been made to suffer, for no fault of his, a heavy pecuniary loss on the plea of "want of funds."

Though I am for accepting in their entirety the recommendations of the Director, the council have given effect to them with modifications, allowing in all cases less than what the Director proposes. The Director, as stated above, recommends the headmaster the restoration of his old pay, Rs. 96, but the council have allowed him at present only Rs. 90. The 1st, 2nd, 3rd, 4th and 5th assistant masters are respectively recommended by the Director for Rs. 60, Rs. 50, Rs. 30, Rs. 25 and Rs. 20, but the council allow them only Rs. 55, Rs. 48, Rs. 27, Rs. 22 and Rs. 17.

The work of the school has been always satisfactory, and the Government Order reviewing the last administration report of the municipality pronounces it to be so.

The next alteration is in the pay of the night-watch. He now draws but Rs. 3—barely sufficient for a man. Since the reduction of the night-watcher's pay in 1893, two resigned it, being unable to maintain themselves with the small pay of Rs. 3. As the school formerly had two peons and an extra peon appears necessary in the interests of the school, the council proposes to change the night-watcher's place on Rs. 3 to a peon's on Rs. 6, and that the two peons do the work of the night watch alternately.

I have, I believe, shown in the previous paragraphs that all the increments allowed have only been just and proper, and I therefore submit that the Government may be pleased to sanction them.

The income from the school allowing it, a provision has been made for prizes and the school contingencies have therefore been raised to Rs. 110.

(iii) *Salary-result System—Fixed Payments.*—The council proposes to raise the staff of teachers in two of the primary schools and to raise the salaries of the masters in the Mappilla school. When the new building is constructed for the Mappilla school, sufficient accommodation could be afforded for a larger number of pupils and save the necessity of opening a new school. The additional masters appear necessary as the number of boys in the primary schools has increased. It is therefore hoped that the additional masters and the increase proposed will be sanctioned.

(iv) *Results Grant.*—A small increase has been made under the grants.

(v) *Inspection.*—No increase has been allowed this year to the superintendent though the satisfactory work he is doing deserves it. The council has made provision for printing some of the forms of registers and returns for use in primary schools to be supplied by the superintendent.

(vi) *Miscellaneous.*—When the Mappilla school is built, it will have to be provided with additional furniture and gymnastic apparatus. A sum of Rs. 100 has been allotted for the purpose.

11. The charge for education is much below 15 per cent. of the receipts from taxation, &c.

12. *Grant 3*—(i) *Hospital.*—The provision for medicines and supplies, diet of patients and sundries and contingencies have been left unaltered and the figures of the current budget have been adopted, but the provision under establishment has been slightly raised.

(*a*) The compounder is entitled to a salary of Rs. 15 in accordance with G.O., No. 1677 M., dated 11th September 1888, from May 1896, but, as it was then impossible to provide for the increase, he has been receiving only Rs. 12; now the council proposes to give him an increase of Rs. 2 to his salary and to take the earliest opportunity to give him the full complement of his pay.

(*b*) The clerk was originally recommended by the Civil Surgeon for an increase of pay to Rs. 15. He has much work to do and he therefore deserves an increase. When recommending the clerk for the increase (the Government was pleased to sanction in the last budget), the council intended to allow the Rs. 15 in full, but as the increase for the year was numerous in the various branches of the municipality, they then recommended an increase of Rs. 2 only. They now take the opportunity of recommending a further increase of Rs. 2 to the clerk's salary and solicit its sanction.

(*c*) The salary of the hospital peon has been raised to Rs. 7. He is now in service for ten years; his predecessor served on a salary of Rs. 7; the present incumbent was entertained on Rs. 6, as he was a new hand, and he has now been allowed the old pay, Rs. 7 a month.

(ii) *Contributions.*—Remain unaltered, although the actuals in the previous year were far higher than the budget proposals.

13. *Vaccination and Registration.*—The allotments of current budget were adopted for the purposes. Vaccination in cantonment and town is under the immediate supervision of the Civil Surgeon, and the registration of vital statistics in both the wards is under my control. Vaccination and registration in these two places are separately carried out.

14. *Conservancy—Establishment.*—The council propose the following increase in pay and staff of the conservancy department for the following reasons:—

(*a*) The pay of the overseer has been raised to Rs. 30 per mensem. The overseer, when there was a stronger staff of sanitary inspectors and maistries, drew an allowance of Rs. 15, but owing to want of funds and the reduction of the establishment this allowance was also stopped. The present staff consists of one sub-overseer and a sanitary inspector, instead of two maistries and two sanitary inspectors. In addition to his duties as municipal overseer, he is entrusted with the prosecution of municipal cases which had hitherto been conducted by a vakil especially kept for the purpose. Taking these into consideration, the council allows an increase of Rs. 5 to his present salary.

(*b*) The pay of the sanitary inspector has been raised to Rs. 20 per mensem. About three years back there were two sanitary inspectors; owing to the reduction of the staff, the present incumbent was placed in charge of both the town and cantonment without any increase. He was made responsible for the sanitary condition of the municipal latrines, sentry-box latrines and the dust-bins. The conservancy of both rubbish and night-soil was placed under his supervision. He was held responsible for the proper working of the conservancy establishment. The council record that this officer has given general satisfaction in the discharge of his duties; he is therefore deserving of the increase proposed.

(*c*) Owing to the provision for a new latrine in the Lebba village, two additional toties have been provided for.

15. *Grant 4.*—There has been no alteration in the allotment under this head. Lighting is still proposed to be carried out on contract.

16. *Grant 5.*—There has been no material change in the provision made. The allotment provided is only 9·1 per cent. of the receipts, against 9·5 per cent. in the current budget.

17. The estimated expenditure is Rs. 29,730 against Rs. 28,850, giving but a small increase of Rs. 880, and the proposals which involve this increase have all been explained.

18. The usual proposition statement revising the establishments where alterations have been made is herewith submitted for the sanction of Government.

Endorsement on C. No. 495-R.

Forwarded.

14*th February* 1897. (Signed) H. O. D. HARDING.

Submitted.

2. This report was sent in more than a month after the prescribed date. The Cannanore Chairman seems to be unable to do anything in time.

3. I doubt the expediency of substituting a permanent masonry cholera-shed for the existing thatched ones. The cholera patients treated at the hospital do not probably average more than one or two in a year and a tatti shed, which is constantly renewed, would perhaps be less likely to retain the germs of infection.

PERINTALMANNA, 18*th February* 1897. (Signed) G. W. DANCE, *Ag. Collector.*

From the Director of Public Instruction, Madras, dated 13th February 1897, No. 1446.

ABSTRACT.—Returning, with remarks, the memorial of the Mussalman inhabitants of Cannanore praying for the establishment of a Muhammadan free school.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 24th February 1897, No. 91.

With reference to grant 3 of the budget estimate of the Cannanore Municipality for the year 1897–98, I have the honour to state that the proposal of the municipality to raise the pay of the clerk from Rs. 12 to Rs. 14, and of the peon from Rs. 6 to Rs. 7, meets with my approval.

2. As regards the increase recommended in the case of the compounder, I beg to state that it is not in harmony with the scale laid down in G.O., No. 1677 L., dated the 11th September 1888.

3. The other items call for no remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Tadpatri, 6th March 1897, No. 578-S.

I have the honour to submit the following remarks on the vaccine and conservancy portions of the Cannanore municipal budget for 1897–98 :—

(1) The current year's estimate under vaccination is repeated. The provision seems sufficient.

(2) The expenditure on conservancy is placed at Rs. 6,750 against Rs. 6,180 entered in the sanctioned budget, and forms 24 per cent. of the available current receipts. In view of my remarks on the budget for 1896–97, the proposed allotment is much below actual requirements. Every effort should be made to curtail expenditure in other directions and to supplement the grant for this purpose from savings thus effected.

(3) No extract from statement II-A has been forwarded, but from the Chairman's letter it is gathered that a cholera shed and a public latrine will be put up at a total estimated cost of Rs. 1,000. It is not likely this sum will suffice for both purposes.

From the Hon'ble Mr. D. DUNCAN, M.A., D. Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th March 1897, No. 2593.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Cannanore Municipality for 1897–98.

2. *Receipts.*—Owing to the popularity of the municipal high school and with reference to the actuals of 1895–96, I am of opinion that the fee income of the institution may safely be estimated at Rs. 4,650, as calculated by the headmaster. The total income from fees may, therefore, be raised to Rs. 5,300.

3. *Charges*—(i) *Schools on the Salary System.*—When forwarding the Inspecting officers' budget proposals to the council, I strongly recommend that an increase be given to the pay of some of the teachers of the municipal high school and that provision be made for the appointment of a drawingmaster for the school. The council has not, however, carried out my proposals *in toto*. The scale that it has now sanctioned for the high school is not a graduated one likely to act as an incentive to the teachers to work with interest, nor does it appear to be based on any principle. In view of this circumstance and also of the fact that the high school is now more than self-supporting, I beg very strongly to recommend the following scale for the school with effect from 1st April next :—

	RS.
Headmaster	90—6—120
First Assistant	60—3— 75
Second do.	40—2— 50
Third do.	30—1— 35
Fourth do.	20—1— 25
Fifth do.	20
Drawingmaster	20
Sanskrit Pandit	15
Gymnastic instructor	12
Servants	15
Contingencies, prize and library allowance	230

The high school has been yielding to the council a substantial profit for the last three years and there is every probability of its continuing to do so in the future also, and it is therefore but just and right that the council should sanction the above scale in favour of the teachers to whose exertions is largely to be attributed the present prosperous condition of the school. The Headmaster, M.R.Ry. M. C. Kannan Nambiar, was drawing Rs. 96 until 1st April 1893, when his salary was suddenly reduced by the council on the plea of want of funds. He has submitted a memorial to Government on the subject of his pay which I shall shortly submit with my remarks. In view of the interest which he has taken in the welfare of the school and of the fact that the high school is now more than self-supporting, I beg very strongly to recommend that his former pay of Rs. 96 per mensem be restored to him with effect from 1st April next. The other assistants, who are also reported to be doing very good work, may be given the maximum pay of their appointments, with the exception of the first assistant who may begin with the minimum pay of his appointment. I also beg strongly to recommend that my proposal for the appointment of a drawingmaster for the school be approved by Government, as drawing is a compulsory subject of instruction in the upper secondary forms. If these recommendations meet with the approval of Government, as I hope they will, the provision under "Establishment" and "Contingencies" should be fixed at Rs. 4,180 and Rs. 230, respectively.

(ii) *Schools on the Salary-result System.*—A sum of Rs. 240 will have to be added to the provision made under this head by the council in case the recommendation made in this office letter, No. 1446, dated 13th February 1897, in regard to the opening of a municipal school for the benefit of the Mussalman inhabitants of Cannanore meets with the approval of Government.

(iii) *Results Grants.*—The increased provision made under this head is very necessary as, with the funds available for the current year, it was found possible to assign for the results schools in the municipality, on an average, only 45 per cent. of their net cost.

(iv) No provision has been made by the council for the contingent expenditure of the common gymnastic instructor and the drawing master. A sum of Rs. 30 at least should be provided for the purpose.

4. With the above modifications, the net expenditure to the council under Grant 2 will be Rs. 2,970 (Rs. 9,460—6,490), which is 13·5 per cent. of its estimated income from taxation, &c.

ORDER—No. 676 M., dated 24th March 1897.

The estimated receipts and charges of the Cannanore Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward			4,290	3,890
Tax on Arts	4,363	3,790	4,730	3,620
,, on Buildings and Lands	3,072	3,020	16,020	10,820
,, on Vehicles and Animals	8,288	10,830	1,130	1,160
,, on Carts	1,281	1,010	600	510
Tolls	564	510	2,460	2,500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	2,805	2,500	120	80
Conservancy Receipts	86	70	80	50
Fees and Revenue from Educational Institutions	60	50	4,100	5,300
,, ,, from Medical Institutions	4,905	4,700	40	40
Income from Markets and Slaughter-houses	38	50	780	650
License Fees	642	650	150	150
Other Fees	250	250	240	250
Fines under Municipal and other Acts	257	200	170	180
Interest on Investments and Premium on Loans	301	250	40	40
Grants and Contributions from Government	..	40	40	1,600
,, ,, from Local Boards	1,612	1,360	1,200	900
Recoveries for Services to Private Individuals	1,324	1,000	600	600
Miscellaneous	564	750	10	..
Advances Recovered	..	..	..	..
	289	..	..	..
Total ..	30,701	31,040	37,160	32,340
Charges.				
GRANT 1—				
New Works—				
Communications	..	..	..	250
Buildings	..	570	570	1,000
Water-supply	..	500	500	250
Repairs—	..	..	..	..
Communications	..	1,500	1,500	1,300
Buildings	1,142	1,250	1,250	1,140
Drainage	668	..	..	150
Water-supply	..	100	150	100
Establishment	31	180	180	180
Tools and Plant and other Stores	180	160	160	50
	..	..	..	..
Total ..	2,021	4,260	4,310	4,420
GRANT 2—				
Training Schools	38	20	20	..
Municipal Schools—				
On the Salary System	3,574	3,330	3,410	3,720
,, Salary-result System	3,115	3,230	3,230	3,270
Grants-in-aid—				
Result Grants	500	500	700	600
Building and Furniture Grants	..	100	100	100
Inspection	308	260	260	260
Miscellaneous	267	410	390	420
Total ..	7,802	7,850	8,110	8,370

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—	4,094	4,100	4,940	4,140
Hospitals and Dispensaries	513	260	260	260
Contributions	395	710	860	710
Vaccination	227	200	220	200
Registration of Births and Deaths	5,975	6,480	6,830	7,590
Conservancy, Road-cleaning and Road-watering	..	..	..	..
Total ..	11,204	11,750	13,110	12,900
GRANT 4—	590	1,200	1,200	1,200
Lighting	..	60	180	60
Markets and Slaughter-houses	503	690	790	690
Public Garden, Survey of Land, Fire and other Charges	..	..	..	..
Total ..	1,093	1,950	2,170	1,950
GRANT 5—	2,639	2,540	2,670	2,670
Supervision and Management	1,630	..	1,490	..
Advances Recoverable	25	500	1,500	210
Refunds	1,655	500	2,900	1,920
Investments	4,287	2,190	3,890	2,930
Balance ..	30,701	31,040	37,160	32,340
Total ..				

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 32,870 and Rupees 33,230, respectively, against Rs. 27,250 and Rs. 28,850 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on arts, buildings and lands is partly counterbalanced by a decrease under school-fees and contributions from local boards, while the increase in the charges appears chiefly under Grant 3, Advances Recoverable and Refunds. Nothing was spent on new works during the first eight months of the year. This and the expenditure on Repairs—Buildings during the same period were very unsatisfactory. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 160 to Rs. 197 or Rs. 200 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 3,890.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 28,100 against the revised estimate of Rs. 32,870, the decrease which occurs chiefly under the taxes on arts, buildings and lands being partly made good by an increase under school-fees, contributions from Government and local boards. As suggested by the Director of Public Instruction in paragraph 2 of his letter read above the estimated income from school-fees will be raised by Rs. 350. With reference to paragraph 7 (xiii) of the Chairman's letter, it is observed that persons who store for sale firewood among other commodities are not thereby exempt from taking out licenses under section 188 of the District Municipalities Act.

4. *Charges.*—(1) The probable charges are entered as Rs. 29,730 against Rupees 33,260 in the revised estimate, the decrease being mainly under Grant 3, Advances Recoverable and Refunds.

(2) *Grant 1.*—The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 3 of his endorsement in which the Government concurs, and to those of the Sanitary Commissioner in the latter portion of paragraph 1 (3) of his letter read above. The construction of an iron latrine in the village of the Lebbas should not be commenced untils the plans and estimates have been approved by competent authority.

(3) *Grant 2.*—The council's proposal to increase the salaries of the teachers of the high school, referred to in paragraph 10 (ii) of the Chairman's letter, should be reconsidered in the light of the remarks of the Director of Public Instruction in paragraph 3 (i) of his letter read above or, as an alternative to the scale recommended by him,

the following would seem to be suitable: headmaster, Rs. 100; first assistant, Rs. 60; second assistant, Rs. 50; third assistant, Rs. 30; fourth assistant, Rs. 25; fifth assistant, Rs. 20, Sanskrit pandit, Rs. 15 and gymnastic instructor Rs. 12, with a drawing master on Rs. 20, who should certainly be entertained for the reasons stated by the Director in his letter read above. The final decision of the Municipal Council should be reported to Government at an early date. The employment of a second peon on Rs. 6 in lieu of the existing night watcher on Rs. 3 is sanctioned. For want of funds, the additions to, and alterations in, the establishments of the salary-result schools referred to in paragraph 10 (iii) cannot be approved. The opening of a new school for Muhammadans recommended in paragraph 3 (ii) of the Director's letter should be considered, and the views of the council reported to Government. A sum of Rs. 30 will be provided for the contingent charges of the common drawing master and the gymnastic instructor of the primary schools as suggested by the Director in paragraph 3 (iv) of his letter.

(4) *Grant* 3.—Owing to want of funds, the increases in the salaries of the hospital clerk and peon and of the sanitary overseer and inspector, proposed in paragraphs 12 and 14 of the Chairman's letter, cannot be approved. For the reason assigned by the Surgeon-General in paragraph 2 of his letter read above, the salary of the compounder will be raised to Rs. 15. The entertainment of two additional toties proposed in paragraph 14 (*c*) is sanctioned. With reference to G.O., No. 1985 M., dated 18th November 1896, the provision made for epidemic charges will be raised by Rs. 950. The attention of the Municipal Council is drawn to the Sanitary Commissioner's remarks in paragraph 1 (2) of his letter read above. The omission noticed by him in paragraph 1 (3) should not be allowed to recur.

(5) *Grant* 5.—With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 160 to Rs. 263 or Rs. 260 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,820 or 6·4 per cent. of the estimated receipts.

6. The great delay in the submission of the budget noticed in paragraph 2 of the Collector's endorsement is very unsatisfactory and should have been explained.

(True Extract.)

Secretary to Government.

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

Exd. Shaik Karim.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Bamanpara during the official year 1897-98.

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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		3930 . .	3790 . .	4290 . .	4363 . .
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3600 . .	✓	3000 . .	4730 . .	3072 . .
b. Tax on buildings (section 63) ..	8000 . .	✓	8000 . .	12040 . .	6131 . .
c. Tax on lands (section 63) ..	2800 . .	✓	2800 . .	3970 . .	2154 . .
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	600 . .	✓	500 . .	630 . .	626 . .
f. Tax on animals (section 77) ..	550 . .	✓	500 . .	500 . .	655 . .
g. Tax on carts and other vehicles without springs (section 85) ..	500 . .	✓	500 . .	500 . .	564 . .
h. Tolls (section 91)—					
Gross receipts	2500 . .	✓	2500 . .	2460 . .	2805 . .
Less Local Fund share ..		18550 . .			
i. Penalties on account of—					
i. Tax on arts	20 . .		30 . .		
ii. Tax on buildings ..					
iii. Tax on lands	20 . .		30 . .	10 . .	3 . .
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals	10 . .		10 . .		
vii. Tax on carts, &c. ..	10 . .	60 . .	10 . .		
viii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		18610 . .	17380 . .	24840 . .	16010 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cannanore during the official year 1897-98 —*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		18610 . .	17830 . .	24840 . .	16010 . .
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					3 . .
ii. Rent of buildings ..					31 . .
iii. Avenue receipts	10 . .		10 . .		
iv. Fees from Travellers' Bungalows	50 . .	60 . .	30 . .	50 . .	27 . .
b. i. Sale-proceeds of lands and buildings				60 . .	75 . .
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 . .	20 . .	30 . .	10 . .	
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	50 . .	50 . .	50 . .	80 . .	60 . .
d. i. Fees from educational institutions	4950 . .		4700 . .	4100 . .	4905 . .
ii. Other revenue from educational institutions ..		4950 . .			
e. i. Sale-proceeds and composition fees of medicines ..	40 . .		50 . .	40 . .	8 . .
ii. Other Hospital receipts ..		40 . .			30 . .
f. i. Income from markets ..					
ii. „ slaughter-houses.	650 . .	650 . .	650 . .	780 . .	642 . .
g. Other fees					
i. Distraint fees	100 . .		50 . .	60 . .	89 . .
ii. License fees	150 . .		250 . .	150 . .	250 . .
iii. Cartstand fees	150 . .	400 . .	150 . .	170 . .	156 . .
iv. Other fees				10 . .	12 . .
h. Fines under Municipal and other Acts	180 . .	180 . .	250 . .	170 . .	301 . .
i. Interest on investments—					
i. General, including choultries					
ii. Educational Jubilee ..	40 . .	40 . .	40 . .	40 . .	
iii. Medical					
j. Premium on loans					
Carried forward ..		25000 . .	24140 . .	30560 . .	22549 . .

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Cannanore during the official year 1897-98 —*cont.*

—	1897-98. Details of Minor Heads	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals 1895-96 (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 ..		25000 . .	24140 . .	30560 . .	22549 . .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings Khanna School			50 . .		
Municipal Schools ..	1070 . .		930 . .	700 . .	1033 . .
Other purposes	80 . .	1150 . .	80 . .	80 . .	72 . .
ii. Medical	300 . .	300 . .	300 . .	320 . .	159 . .
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes Act XI of 31	150 . .	150 . .		100 . .	348 . .
b. From Local Boards—					
i. Education					
ii. Medical	900 . .	900 . .	1000 . .	500 . .	1324 . .
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	600 . .		750 . .	600 . .	564 . .
ii. Other purposes		600 . .			
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.					
iv. Other items				10 . .	
Carried forward ..		28100 . .	27250 . .	32870 . .	26049 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1897-98 —*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		28100 . .	27250 . .	32870 . .	26049 . .
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					289 . .
Total Receipts ..		28100 . .	27250 . .	32870 . .	26338 . .
Grand Total ..		32030 . .	31040 . .	37160 . .	30701 . .

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 per cent. of rent value. ~~Annas, for every 80 square yards.~~
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 3/4 the ~~maximum~~ Sale Duty rates.
7. License-fees are levied at the rates sanctioned in G.O. 193 13.6.85 + 18 M 11.1.86
8. The house-tax registers were last revised in the official year 72/73 and the land tax registers in the official year.
9. Total extent of land assessed is 881.6 acres. 72/73
10. The mode of estimating the annual rental of houses and lands is as follows:—

a/ On the Gross Rental Value of buildings & Lands.
b/ Huts Not Rented out are estimated on the Rents paid for Similar Size buildings.
c/ Land is estimated on the Value of the Annual produce

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

Name of Institution.	1	Amount of Funded Capital.	2	Opening Balance.	3	Interest, Produce of Land, or Rent of buildings.	4	Appropriation from Capital for Expenditure.	5	Private Contributions and Donations	6	Sale of Medicines or Sundry Property.	7	Total (Columns 4—7).	8	Contribution from	Local Funds.	9	Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	10	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	11	Invested.	12	Current Charges.	13	Total (Statement II.)	14	Allotted for Public Works, (Statement II-A).	15	Total Charges (Column 14 *plus* Column 15).	16	Closing Balance (Column 10 *minus* Column 16).	17	Remarks.	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 for the official year 1897-98.

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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	1250				
b. Buildings	1000 . . ✓		570 . .	570 . .	
c. Drainage	250 . . ✓				
d. Water-supply	250 . .	1500 . .	500 . .	500 . .	
2. Repairs—					
a. Communications	1300 . . ✓		1500 . .	1500 . .	1142 . .
b. Buildings	1140 . . ✓		1250 . .	1250 . .	668 . .
c. Drainage—	150 . .	2590 . .			
i. Repairs to works ..					
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	100 . . ✓	100 . .	100 . .	150 . .	31 . .
ii. Establishment					
iii. Contingencies					
3. Establishment	180 . . ✓	180 . .	180 . .	180 . .	180 . .
4. Tools and Plant and other stores.	50 . .	50 . .	160 . .	160 . .	
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 ..		4420 . .	4260 . .	4310 . .	2021 . .
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..			20	20 . .	38 . .
2 Municipal Schools—					
i. On Salary System—					
a. Establishment	3610 . . ✓		3270 . .	3270 . .	3118 . .
b. Contingencies	110 . .	3720 . .	60 . .	140 . .	456 . .
Carried forward ..		3720 . .	3350 . .	3430 . .	3612 . .

Statement II.—Expenditure from the Municipal Fund of the Town of for the official year 1897-98—*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		3720 . .	3360 . .	3430 . .	3612 . .
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1930 . . ✓		1750 . .	1750 . .	1769 . .
b. Results Grants	1160 . .		1140 . .	1140 . .	1096 . .
c. Contingencies	340 . .	3430 . .	340 . .	340 . .	250 . .
3. Salary Grants	600 . .	600 . .	500 . .	700 . .	500 . .
4. Results Grants					
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240 . . ✓		240 . .	240 . .	240 . .
ii. Contingencies	20 . .	290 . .	20 . .	20 . .	24 . .
iii Drawing forms.	30 . .				44 . .
7. Miscellaneous					
a. Building, furniture, &c., grants ..	100 . .	100 . .	100 . .	100 . .	
b. Common gymnasium—					
i. Establishment	180 . . ✓		180 . .	160 . .	179 . .
ii. Contingencies		180 . .	50 . .	50 . .	
c. ~~Other items~~ Drawing. ..	180 . . ✓	180 . .	180 . .	180 . .	88 . .
Total, Grant II ..	30	8500 . .	7850 . .	8110 . .	7802 . .
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	1580 . . ✓		1520 . .	1520 . .	1649 . .
b. Medicines and Supplies	1000 . .		1000 . .	1700 . .	1086 . .
c. Diet of Patients	900 . .		900 . .	1040 . .	875 . .
d. Sundries and Contingencies ..	680 . .		680 . .	680 . .	484 . .
e. Contributions to Local Boards ..					
&c., &, &c. ..		4160 . .			
Carried forward ..		4160 . .	4100 . .	4940 . .	4094 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98 —*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		4160 . .	4100 . .	4740 . .	4094 . .
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	170 . .		120 . .	120 . .	285 . .
ii. Sanitary Inspection ..	120 . .		120 . .	120 . .	186 . .
iii. Medical Reserve staff ..	20 . .		20 . .	20 . .	33 . .
iv. Cutlers' Establishment ..		260 . .			9 . .
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	310 . .		310 . .	310 . .	312 . .
b. Contingencies	400 . .		400 . .	550 . .	83 . .
c. Contributions to Local Boards ..		710 . .			
4. Registration of Births and Deaths—					
a. Establishment	190 . .		190 . .	190 . .	189 . .
b. Contingencies	10 . .	200 . .	10 . .	30 . .	38 . .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	3610 . .		3340 . .	3340 . .	2958 . .
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1620 . .	5230 . .	1620 . .	1620 . .	1649 . .
b. Private scavenging—					
i. Establishment	670 . .		670 . .	670 . .	656 . .
ii. Contingencies, such as cost of scavenging carts, &c. ..	600 . .	1270 . .	600 . .	700 . .	631 . .
c. Cholera charges	150 . .	150 . .	150 . .	350 . .	5 . .
d. Contingencies	100 . .	100 . .	100 . .	150 . .	76 . .
&c., &c., &c ..					
Total, Grant III ..		12080 . .	11750 . .	13110 . .	11204 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1897-98 —*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budget Estimate for 1897-98.	Revised Estimate for 1896-97.	Actuals, 1896-97 (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	1200 . .	1200 . .	1200 . .	1200 . .	590 . .
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies	60 . .	60 . .	60 . .	180 . .	
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		1260 . .	1260 . .	1380 . .	590 . .

Statement II.—Expenditure from the Municipal Fund of the Town of [illegible] for the official year 1897-98—*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Budgd. Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (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 ..		1260 . .	1260 . .	1380 . .	590 . .
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..					
iii. Printing	500 . .		500 . .	600 . .	336 . .
iv. Compensation for lands ..					
v. Other items	190 . .	690 . .	190 . .	190 . .	167 . .
Total, Grant IV ..		1950 . .	1950 . .	2170 . .	1093 . .
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1020 . .		1020 . .	1020 . .	1002 . .
ii. Inspection	360 . .	1380 . .	360 . .	360 . .	330 . .
b Collection of Municipal Taxes—					
i. Establishment	720 . .		720 . .	720 . .	697 . .
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	30 . .	750 . .			143 . .
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	280 . .	280 . .	280 . .	280 . .	297 . .
e. Contributions for Central office and Audit establishments ..	160 . .	160 . .	160 . .	160 . .	170 . .
Total, Grant V ..		2570	2540 . .	2540 . .	2639 . .
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of [illegible] for the official year 1897-98—*cont.*

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Revised. Estimate for 1896-97.	Regular. Estimate for 1896-97.	Actuals, 1895-96 (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				10 . .	
b. Others				1480 . .	1630 . .
Refunds of other than current collections ..	210 . .	210 . .	500 . .	1500 . .	25 . .
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		210 . .	500 . .	2990 . .	1053 . .
Total Expenditure ..		29730 . .	28850 . .	33230 . .	26414 . .
Balances—					
a. Municipal Fund		2300 . .	2190 . .	3930 . .	4287 . .
b. Endowments					
c. Water-tax Fund					
Grand Total ..		32030 . .	31040 . .	37160 . .	30701 . .

Note to Statement II.

Position of the Municipality of [illegible] *on 31st March 189 .*

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

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Cholera Shed	250				250			
2	Carrugated Iron labour								
3	for Lobba Sheros in the Old Town Kammaroo.	600				400			
3	Moplah School building	350				350			
	Total ..	1000				1000			

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	For a bridge over								
2	Ammayi Thodu in								
3	the Old Town.	250	X			250			
	Total ..	250				250			
(d)	Water-supply								
1	For a new wells near								
2	Thalapp Toll gate	250				250			
3									
	Total ..	250				250			

30,101 | 31,040 | 37,160 | 32,030 | 32,34

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town.
1	Repairing Kachal Road	50	.	.				
2	" Fair Road	75	.	.				Metalled or Gravelled } Unmetalled.
3	" Shoal	50	.	.				
	" Appliaraos main Road	125	.	.				
	" Bullock Road	60	.	.				
	" Mannanao "	75	.	.				
	" Rodston "	50	.	.				Total mileage under maintenance.
	" Hospital "	25	.	.				Metalled or Gravelled } Unmetalled.
	" Church Road	50	.	.				
	" Bazaar Road Batwa	50	.	.				
	" Post Office Road	50	.	.				
	" Nazabathoo	50	.	.				
	" Aubedoor	75	.	.				
	" Shajathoo	125	.	.				
	" Muhadawoo	80	.	.				
	" Cobba Street	150	.	.				
	" English Church Rd.	50	.	.				
	" Maidan Road	25	.	.				
	" Stanton Road	50	.	.				
	Scarcity Side drains	75	.	.				
	Total ..	1300	.	.				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Small-pox Shed Thyi	50	.	.				
2	Sewage Cart Sheds	30	.	.				
3	Thatching Sheep Slaughter House	20	.	.				
4	Travellers Bungalow	200	.	.				
5	Dry earth Sheds & Latrines	20	.	.				
6	Municipal Latrines	250	.	.				
7	Hospital building	150	.	.				
8	High School building	100	.	.				
9	D°. Gymnastic Shed	20	.	.				
10	Musafirkhana building	50	.	.				
11	Sentry box Latrines	150	.	.				
12	Closed bins	100	.	.				
	Total ..	1140	.	.				

..	30,701	31,040	37160	32,030

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	Repairing laterite drains	150						
2	on the Sides of Roads.							
3								
	Total ..	150						
(d)	Water-supply							
1	Repairing public drinking							
2	water wells.	100						
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	15			180		
Maistries							
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

.. 30,101 | 31,040 | 37160 | 32030

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 90×11 - 80×1	1	90	.	.	1070	.	.
1st Assistant Master 55×11 - 50×1	1	55	.	.	656	.	.
2nd " " .. 48×11 - 46×1	1	48	.	.	574	.	.
3d D° 27×11 - 25×1	1	27	.	.	322	.	.
4th D° 22×11 - 20×1	1	22	.	.	262	.	.
5th D° 17×11 - 15×1	1	17	.	.	202	.	.
Sanscrit Pandit	1	15	.	.	180	.	.
Gymnastic Teacher 14×11 - 12×1	1	14	.	.	166	.	.
D°	1	7	.	.	84	.	.
D° 6×11 - 3×1	1	6	.	.	69	.	.
Daffy	1	2	.	.	24	.	.
Total ..	11	303	.	.	3608	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Master 10×11 - 8×1	1	10	.	.	118	.	.
D°	1	8	.	.	96	.	.
D° 7×11 - 6×1	1	67	.	.	83	.	.
D°	12	6	.	.	864	.	.
D°	11	5	.	.	660	.	.
D°	1	45	.	.	59	.	.
D° 6×11 - 4×1	1	4	.	.	48	.	.
D°							
Total ..	28	45	.	.	1928	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Total ..	30,701	31,040	37160	32,030

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	20	.	.	240	.	
Total ..	1	20	.	.	240	.	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. GYMNASTIC INSTRUCTORS	1	15	.	.	180	.	
Drawing Master	1	15	.	.	180	.	
Total ..	2	30	.	.	360	.	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	35	.	.	420	.	.
" "							
" "	1	15	.	.	180	.	.
Midwife	1	12½	.	.	166	.	.
Clerk .. 14×11 - 12×1	1	14	.	.	166	.	.
Compounder 14×11 - 12×1	1	7	.	.	84	.	.
Servants .. Ward Cooly	1	6	.	.	72	.	.
.. Watchman	1	6	.	.	72	.	.
" Small pox Attendant ..	1	6	7	.	83	.	.
Room 7×11 - 6×1	1	7	.	.	84	.	.
Cook	1	7	.	.	84	.	.
Male Dhy.	1	6	.	.	72	.	.
Female Dhy	1	8	.	.	96	.	.
Nurse							
Total ..	12	132	.	.	1579	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

..	30,101	31,040	37,160	32,030

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
~~Nuisance Inspectors~~ Overseer 30×11-25×1.	1	30	.	.	355	.	.
Nuisance Inspector 20×11-15×1..	1	20	.	.	235	.	.
"							
Maistries Sub Overseer	1	15	.	.	180	.	.
Scavengers							
Sweepers	12	36	.	.	432	.	.
Coolies 10@6 & 2@6	12	70	.	.	840	.	.
Dulies @7	12	84	.	.	1008	.	.
Dulies 4×6×12 / 2×6×11	3 / 2	24 / 12	.	.	420 / 144	.	.
Saors							
Total ..	47	303	.	.	3616	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

30,701 | 31,040 | 37160 | ~~32030~~

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

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

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

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

30,101 | 31,040 | 37160 | 32,040

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							
Total ..	30,701	31,040			37,160		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	50	.	.	600	.	.
Clerks	1	25	.	.	300	.	.
,, ...							
,, ...							
Accountants							
Peons	1	6	.	.	72	.	.
Collection Clerk	1	4	.	.	48	.	.
Total ..	4	85	.	.	1020	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	30	.	.	360	.	.
Total ..	1	30	.	.	360	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	25	.	.	300	.	.
Bill Collectors	2	22	.	.	264	.	.
Peons .. 107. 1 10.6	2	13	.	.	156	.	.
					1		
Total ..	5	60	.	.	720	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Pannaur.

Demand, Collection and Balance Statement for the year 1897-98.

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.	3600			3600			
2. Tax on buildings	8000			8000			
3. Tax on lands	2800			2800			
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	2500			2500			
6. Market rents							
7. Slaughter-house fees	650			650			
8. Rent of cart-stands	150			150			
9. Private scavenging fees	600			600			
Sale of Rubbish	50			50			
Travellers Bungalow	50			50			
Vehicles	600			600			
Animals	550			550			
Carts	500			500			
Total	20050			20050			

Total .. 30,701
31,040
37,160
34,040

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.	2130	13	.	3600	.	.	5730	13	.	4730	.	.				1000	13	.							
2. Tax on buildings	5547	15	10	8000	.	.	13547	15	10	12040	.	.				1507	15	10							
3. Tax on lands	2072	4	8	2800	.	.	4872	4	8	3970	.	.				902	4	8							
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	309	3	.	750	.	.	1059	3	.	600	.	.				459	3	.							
10 Vehicles	306	.	.	500	.	.	806	.	.	630	.	.				176	.	.							
11 Animals	557	12	.	500	.	.	1057	12	.	500	.	.				557	12	.							
12 Boats.	284	.	.	500	.	.	784	.	.	500	.	.				284	.	.							
Total ..	11208	.	6	16650	.	.	27858	.	6	22970	.	.				4888	.	6							

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

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Entries as per Statement II wherever there is alteration													

Total .. 30,701 31,040 37,160 32,080

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.	

Total .. 30,701 31,040 37,160

Chairman

Budget Statement
1897'98

3
28 June 1897

STATEMENT VI.—Revised Estimate for 1896-97.

Total ..	30,701	31,040	37,160	32,030	32,38[illegible]

STATEMENT VI.—Revised Estimate—(Receipts) for 1896-97.

Items	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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	4290	.	.							4290	.	.	3790	.	.	
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53)	1541	.	.	1995	.	.	3189	.	.	4730	.	.	3000	.	.	Includes Arrears
b. Tax on buildings (section 63) ..	3668	11	4	4239	15	3	8371	4	8	12040	.	.	8000	.	.	Do
c. Tax on lands (section 63) ..	1292	9	5	1407	1	1	2677	6	7	3970	.	.	2800	.	.	Do
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) ..	571	8	.	69	.	.	58	8	.	630	.	.	500	.	.	Do
f. Tax on animals (section 77) ..	406	.	.	120	4	.	94	.	.	500	.	.	500	.	.	Do
g. Tax on carts and other vehicles without springs (section 85) ..	386	.	.	116	.	.	114	.	.	500	.	.	500	.	.	
h. Tolls (section 91)—																
Gross receipts	1701	10	8	935	.	.	758	5	4	2460	.	.	2500	.	.	(–) Rs. 350
Less Local Fund share ..																
i. Penalties on account of—																
i. Tax on arts													30	.	.	
ii. Tax on buildings ..	6	.	.				4	.	.	10	.	.	30	.	.	
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..													10	.	.	
vi. Tax on animals													10	.	.	
vii. Tax on carts, &c. ..																
viii. Evasion of tolls																
3. REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888 ..																
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands																
ii. Rent of buildings ..													10	.	.	
iii. Avenue receipts							31	5	6							
iv. Fees from Travellers' Bungalows	37	10	8	9	.	.	12	5	4	50	.	.	30	.	.	
b. i. Sale-proceeds of lands and buildings	55	.	.				5	.	.	60	.	.				
ii. Produce of lands, gardens, &c.																
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	3	13	6				6	2	6	10	.	.	30	.	.	
Carried forward ..	9669	15	7	8922	9	10	15290	.	5	24960	.	.	17950	.	.	

Statement VI.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	9669	15	7	8922	9	10	15290	.	5	24960	.	.	17950	.	.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	57	9	4	25	.	.	22	6	8	80	.	.	50	.	.	
d. i. Fees from educational institutions	3171	14	.	1929	5	.	928	2	.	4100	.	.	4700	.	.	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	33	5	9	3	.	.	6	10	3	40	.	.	50	.	.	
ii. Other Hospital receipts ..				9	.	.										
f. i. Income from markets ..																
ii. ,, slaughter-houses	491	4	.	267	8	.	288	12	.	780	.	.	650	.	.	
g. Other fees																
i. Distraint fees	56	5	8	65	14	4	3	10	4	60	.	.	50	.	.	
ii. License fees	114	6	.	120	5	6	32	10	.	150	.	.	250	.	.	
iii. Cartstand fees	106	1	4	52	.	.	63	14	8	170	.	.	150	.	.	
iv. Other fees	3	.	.	4	.	.	7	.	.	10	.	.				
h. Fines under Municipal and other Acts	107	14	.	131	2	.	2	2	.	170	.	.	250	.	.	
i. Interest on investments—																
i. General, including choultries																
ii. Educational Jubilee Fund							40	.	.	40	.	.	40	.	.	
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings													50	.	.	
Municipal Schools ..				515	14	4	700	.	.	700	.	.	930	.	.	
Other purposes Sept. Board.				72	.	.	80	.	.	80	.	.	80	.	.	
ii. Medical	311	14	3	40	.	.	8	1	9	320	.	.	300	.	.	
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..	99	.	.	103	8	.	1	.	.	100	.	.				
b. From Local Boards—																
i. Education																
ii. Medical				442	6	4	500	.	.	500	.	.	1000	.	.	
iii. Other purposes																
Carried forward ..	14285	9	11	12703	9	4	17974	6	1	32260	.	.	26500	.	.	

Statement VI.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	14285	9	11	12703	9	4	17974	6	1	32260	.	.	26500	.	.	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical																
iii. Other purposes																
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	192	8	.	266	7	.	407	8	.	600	.	.	750	.	.	
ii. Other purposes																
b. Other items—																
i. Fishery rents																
ii. Refunds of Expenditure of previous year																
iii. Fee for numbering carts, &c.																
iv. Other items	3	6	6				6	9	6	10	.	.				
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others				289	.	.										
Total Receipts ..	14481	8	5	13259	.	4	18388	7	7	32870	.	.	27250	.	.	
Grand Total ..	18771	8	5							37160	.	.	31040	.	.	

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Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications						
b. Buildings						
c. Drainage			570 . .	570 . .	570 . .	
d. Water-supply			500 . .	500 . .	500 . .	
2. Repairs—						
a. Communications	670 3 9	1142 2 7	829 12 3	1500 . .	1500 . .	
b. Buildings	168 13 6	668 8 7	1101 2 7	1250 . .	1250 . .	
c. Drainage—						
i. Repairs to works ..						
ii Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	2 8 3	30 10 2	147 7 9	150 . .	100 . .	X
ii. Establishment						
iii. Contingencies						
3. Establishment	105 . .	60 . .	75 . .	180 . .	180 . .	
4. Tools and Plant and other stores.			160 . .	160 . .	160 . .	
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 ..	926 9 5	1901 5 4	3383 6 7	4310 . .	4260 . .	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	11 13 4	20 . .	8 2 8	20 . .	20 . .	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	2184 15 11	1054 . .	1085 . 1	3270 . .	3270 . .	
b. Contingencies	125 6 5	70 . 11	114 9 7	160 . .	60 . .	X
ii. On Salary-Results System—						
a. Fixed Payments	1241 3 4	595 4 2	508 12 8	1750 . .	1750 . .	
b. Results Grants		464 7 6	1140 . .	1140 . .	1140 . .	
c. Contingencies	112 . .	106 . .	228 . .	340 . .	340 . .	
3. Salary Grants						
4. Results Grants	100 . .	500 . .	600 . .	700 . .	500 . .	X
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	3775 7 .	2809 14 7	3584 9 .	7360 . .	7080 . .	

Total .. 39,701 31,040 37,40

Statement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9.	Actuals of the last four months of 188 -9.	Probable charges of the last four months of 189 -9.	Total of columns 2 and 4.	Budget grant 189 -9, 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 ..	3775 7 .	2809 14 7	3584 9 .	7360 . .	7080 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	160 . .	80 . .	80 . .	240 . .	240 . .	
ii. Contingencies	15 13 10	6 14 7	4 2 2	20 . .	20 . .	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..			100 . .	100 . .	100 . .	
b. Common gymnasium—						
i. Establishment	111 . 3	59 8 .	45 15 9	160 . .	180 . .	X
ii. Contingencies			50 . .	50 . .	50 . .	
c. Other items Drawings ..						
& Establishment	109 13 2	43 1 .	70 2 10	180 . .	180 . .	
Total, Grant II ..	4175 2 3	2999 6 2	3934 13 9	8110 . .	7850 . .	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1005 13 4	502 . .	514 2 8	1520 . .	1520 . .	
b. Medicines and Supplies	1141 4 4½	189 10 3	538 11 ½	1700 . .	1000 . .	
c. Diet of Patients	721 15 4½	351 8 10	118 . 7½	1040 . .	900 . .	X
d. Sundries and Contingencies ..	187 14 10	267 1 11	490 1 2	680 . .	680 . .	
e. Contributions to Local Boards ..				940		
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..		136 . .	120 . .	120 . .	120 . .	
ii. Sanitary Inspection ..		92 . .	120 . .	120 . .	120 . .	
iii. Medical Reserve staff ..		18 . .	20 . .	20 . .	20 . .	
iv. Cutlers' Establishment ..		2 . .				
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions						
3. Vaccination—						
a. Establishment	182 . .	104 . .	128 . .	310 . .	310 . .	
b. Contingencies	29 13 7	78 2 .	320 2 5	550 . .	400 . .	X
c. Contributions to Local Boards ..						
Carried forward ..	3470 14 1	1740 7 .	2589 1 11	6060 . .	5070 . .	

Total .. 30,701 31,040 37160

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Statement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	3470 11 1	1740 7 .	2589 1 11	6060 . .	5070 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	126 11 11	64 . .	63 11 1	190 . .	190 . .	
b. Contingencies	1 6 8	33 14 10	28 9 4	30 . .	10 . .	X
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—				6800		
a. i. Establishment	1950 1 .	1007 1 3	1387 15 .	3340 . .	3340 . .	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1181 7 .	565 2 .	438 7 .	1620 . .	1620 . .	
b. Private scavenging—						
i. Establishment	424 3 .	222 . .	245 13 .	670 . .	670 . .	
ii. Contingencies, such as cost of scavenging carts, &c. ..	317 6 3	213 2 .	382 9 9	700 . .	600 . .	X
c. Cholera charges		5 . .	350 . .	350 . .	150 . .	X
d. Contingencies		55 7 1	150 . .	150 . .	100 . .	X
Total, Grant III ..	7471 12 11	3906 4 2	5638 3 1	13110 . .	11750 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment						
b. Contingencies	669 12 6	213 2 4	730 3 6	1200 . .	1200 . .	
2. i. MARKETS—						
a. Establishment						
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment						
b. Contingencies	120 . .		60 . .	180 . .	60 . .	X
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment						
b. Contingencies						
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	589 12 6	213 2 4	790 3 6	1380 . .	1260 . .	

Statement VI.—Revised Estimate—(Charges) for 1896-97 —*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	589 12 6	213 2 4	790 3 6	1380 . .	1260 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land						
8. Fire—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. Other charges—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes ..						
iii. Printing	10 6 7	76 6 6	589 9 5	600 . .	500 . .	
iv. Compensation for lands ..						
v. Other items	4 . .	162 13 6	186 . .	190 . .	190 . .	
Total, Grant IV ..	604 3 1	452 6 4	1565 12 11	2170 . .	1950 . .	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	616 7 .	311 6 8	353 9 .	970 . .	970 . .	
ii. Inspection	210 . .	210 . .	150 . .	360 . .	360 . .	
b Collection of Municipal Taxes—						
i. Establishment	452 9 5	232 . .	267 6 7	720 . .	720 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..		139 6 11				
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	243 4 11	47 2 1	76 11 1	280 . .	280 . .	
e. Contributions for Central office and Audit establishments ..		170 . .	160 . .	160 . .	160 . .	
Collector's Cl'n .	32 . .	20 . .	18 . .	50 . .	50 . .	
Total, Grant V ..	1614 5 4	1129 15 8	1025 10 8	2540 . .	2540 . .	
Repayment of Debt—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (Value of securities purchased)						
c. Charges of investment ..						
Interest—						
a. On account of last year ..						
b. ,, of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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	4	.	.				6	.	.	10	.	.				
b. Others	11180	.	.	335	.	.				11180	.	.				X
Refunds of other than current collections							1500	.	.	1500	.	.	500	.	.	X
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total	11184	.	.	336	.	.	1506	.	.	2990	.	.	500	.	.	
Total Expenditure	16176	1	.	10724	5	3	17053	15	.	33230	.	.	28660	.	.	
Balances—																
a. Municipal Fund										3930	.	.	2190	.	.	
b. Endowments																
c. Water-tax Fund																
Grand Total										37160	.	.	31040	.	.	

Secretary.
Chairman

Total .. | 39,701 | 31,040 | 37160 |

Damaun Municipality

SECRETARY TO GOVERNM.
22 FEB. 1897
LOCAL & MUNICIPAL DEPAR.

Revised Estimate
1896-97

Total ..	30701	31040	37460		

Statement of Proposition for Revision of Establishment.

Municipality.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Present Scale. Number	Present Scale. Designation	Present Scale. Pay. Minimum.	Present Scale. Pay. Maximum.
447	17.3.96	High School	1	Head Master	80	96
			1	1st Assistant Do	50	60
			1	2d Do	46	50
			1	3d Do	25	
			1	4 Do	20	
			1	5 Do	15	
			1	Sanscrit Pandit	15	15
			1	Gymnastic Instructor	12	
			1	Peon	7	
			1	Night Watch	3	
			1	Jolly	2	
447	17.3.96	Salary Result System Schools	2	Masters	16	
			12	Do	72	
			11	Do	55	
			1	Do	4	
447	17.3.96	Municipal Hospital	1	Medical Subordinate	35	
			1	Midwife	15	
			1	Clerk	12	
			1	Compounder	62	
			1	Ward Cooly	7	
			1	Watchman	6	
			1	Small pox attendant	6	
			1	Peon	6	
			1	Cook	7	
			1	Male & female Jolly	13	
			1	Nurse	8	
447	17.3.96	Conservancy & Drains	1	Overseer	25	
			1	Sub. Overseer	15	
			1	Nuisance Inspector	15	
			12	Coolies	70	
			12	Sweepers	36	
			16	Jolies	108	
			2	Peons	12	

Chairman.

Number	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition
1	Head Master	90	96	10		
1	1st Assistant Dr	56	60	6		
1	2d Do	48	50	2		
1	3d Do	27		2		
1	4 Do	22		2		
1	5 Do	17		2		
1	Sanscrit Pandit	15	15		✓	
1	Gymnastic Instructor	14		2		
2	Peons	13		6		
1	Night Watch				3	The night watch converted into a Peon.
1	Jolly	2			✓	
2	Masters	18		2		1 Master raised to Rs. 10.
13	Masters	79		7		1 additional Master on Rs. 6 + increase of 1 at 61 master.
12	Do	60		6		1 additional Master.
1	Do	6			✓	
1	Medical Subordinate	36			✓	
1	Midwife	16			✓	
1	Clerk	14		2		
1	Compounder	14		2		
1	Ward Cooly	7			✓	
1	Watchman	6			✓	
1	Small pox attendant	6			✓	
1	Peon	7		1		
1	Cook	7			✓	
1	Male & female Jolly	13			✓	
1	Nurse	8			✓	
1	Overseer	30		5		
1	Sub. Overseer	15			✓	
1	Nuisance Inspector	20		5		
12	Coolies	70			✓	
12	Sweepers	36			✓	
18	Jolies	120		12		
2	Peons	12				

Secretary

Cannanore Municipality

MALABAR
11 FEB. 97
SUB-COLLECTOR'S OFFICE

Proposition Statement
for Revision of Establishment

1/Budget 1897

R 97

Cannanore Municipality

LOCAL & MUNICIPAL DEPT
CURRENT No. 768h

From

The Chairman
Cannanore Municipality

To.

The Chief Secretary
to Government Madras

SECRETARY TO GOVERNMENT
22 FEB. 1897
LOCAL & MUNICIPAL DEPARTMENT

Through

The Sub Collector of Cannanore.

No. 586

Dated 31 January 1897

Encls 3

Forwarding Budget of the Cannanore Municipality for the Official Year 1897/

Pass
Tahsildar's Office
23/2/97

Prof

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From L. B. REGO, Esq., Chairman, Municipal Council, Cannanore, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Malabar), dated 31st January 1897, No. 586.

I have the honour to submit the revised estimate for 1896–97 and the budget for 1897–98 as passed by the council at their two meetings.

Revised Estimate for 1896–97.

Receipts.

2. The year opened with a balance of Rs. 4,290 excluding deposits, the expected total under receipts is Rs. 37,160, while the amount provided for in the budget for the current year has but Rs. 31,040.

3. There was therefore an increase of Rs. 6,120, and it is due partly to the large outstandings remaining at the close of the year and partly to the increase under other minor heads. There was a satisfactory improvement in the collections under all the taxes during the first eight months of the current official year when comparing them with those for the corresponding period of the previous year, and this was achieved by better attention being paid to the instructions of Government contained in the latest order reviewing the administration report of this municipality.

Charges.

4. (i) Under Grant 1 no fresh work was undertaken during the year, but all efforts are being made to complete the works already undertaken. Other items under Grant 1 require no explanation.

(ii) The small increase under provision for contingencies in the municipal high school was due as the school was supplied with benches with backs and other necessary furniture during the current year. The results grants provided for the year are now being paid on receipt of the certifying memoranda. The construction of the building proposed in paragraph 10 (vi) of my budget letter for 1896–97 has not yet been undertaken; but it will now be commenced at an early date.

(iii) The small increase under Medicines and Supplies, Grant 3, Hospitals, is due to the payment of all the arrear charges and to an increase under provision for diet of patients, as there was a larger number of admissions during the current year. The contributions to Provincial funds remain to be paid, as they are generally made at the close of the year on the requisition of the Treasury Officer, Malabar.

(iv) The increase against vaccination contingencies is to meet the payment of arrears still remaining unpaid for the quantity of paste supplied during the last year.

(v) The contingency under Grant 4, (2), (ii) Slaughter-house, is in excess of the budget provision, as the arrears of rent due on the beef slaughter-house has also to be paid during the year.

(vi) A sum of Rs. 1,000 has been provided in the revised estimate as a probable refund of taxes on account of vacant houses and as remissions of taxes for the previous year.

5. The charges as shown in the revised estimate for the year is now Rs. 33,230 against the sanctioned budget of Rs. 28,850. There were also increases under advances and refunds. The increase between the revised estimate and budget is mainly owing to the payment during the year of most of the items remaining as arrears at the end of the last year.

6. The totals of the figures in the revised estimate are as follows:—

	Revised.	Budget.
	Rs.	Rs.
Opening balance	4,290	3,790
Receipts	32,870	27,250
	37,160	31,040
Expenditure	33,230	28,850
Closing balance	3,930	2,190

Budget Estimate for 1897–98.

Receipts.

7. (i) *Tax on Arts, &c.*—Seeing the finally-settled demand for the year to be more than for the current year, the council has resolved to raise the tax to Rs. 3,600.

(ii) *Tax on Buildings and Lands.*—The figures against these items have been left untouched and they are the same as those for the present year.

(iii) *Tax on Vehicles and Animals.*—The council take the increase under these items to be Rs. 600, finding the actuals of the previous year to have been above Rs. 600. I doubt whether this amount can be safely realised, as it seems to me to be a very unsettled tax.

(iv) *Tolls.*—The amount realised by sale during the current year was Rupees 2,815, but under G.O., No. 447, dated 17th March 1896, received after the sale, the toll-gates had to be removed to the border of the municipal limits and compensation for loss, owing to the change, being claimed by the contractors, the council reduced the amount to Rs. 2,460. The toll-gate is now removed to the Chowa bridge. The sum now provided is what was realised for the current year.

(v) *Penalties.*—Alterations have been made under penalties, as it is hoped that by an increased attention in the execution of warrants prosecution for recovery of municipal taxes will be rare.

(vi) *Avenue and Travellers' Bungalow.*—The allotment for avenue protection is the same as for last year, but that for the travellers' bungalow has been raised to Rs. 50. The bungalow has been leased out on contract for three years. The contractor has bound himself to provide the necessary furniture and establishment and to keep the premises clean, but the municipality have to carry out the annual repairs.

(vii) *Sale-proceeds of old Materials.*—The small provision made against this item is expected from the sale of old tools, &c.

(viii) *Sale-proceeds of Street Refuse.*—The sum proposed is the actuals of 1895–96, though the receipts for the current year are higher. The amount realised was for the rubbish carted by the conservancy carts, but there is no demand for night-soil to be used as manure as in other parts of this presidency.

(ix) *School Fees.*—The fee estimated to be realised from the municipal high school is Rs. 4,300 and from the primary schools (excepting the Cheruma and Mopla schools where no fees are levied) Rs. 650. The budget figures have therefore been raised to Rs. 4,950, based upon the actuals of the previous year. Although the Education budget shows a larger income for the next year, the council adopts the above figures to be the safer ones.

(x) *Sale of Medicines.*—A small increase has been made under the provision for the sale of medicines, the Civil Surgeon as a councillor present at the meeting having proposed the increase.

(xi) *Slaughter-houses.*—The income proposed is based on the actuals of the previous year. Although the revised estimate is for Rs. 780, the council is not

inclined to take this amount as it is reported that the contractors for the sheep and beef slaughter-houses are now working at a loss owing to the number of animals slaughtered in the respective slaughter-houses being not so very large as was expected.

(xii) *Distraint Fees.*—Considering that all warrants must necessarily be executed without having recourse to prosecution, the council has thought it advisable to enhance the amount, basing it on the collections of the previous year.

(xiii) *License Fees.*—The sum proposed against this item has been decreased, although the budget for current year and the actuals of last year were higher. But in the current year several trades have been brought on to the list, the chief of which being storing of firewood by bazaarmen. The bazaarmen, on being called upon to take out license, contended that they stored for sale but a small quantity amongst other commodities. The council on enquiring into the matter resolved that no license shall be required to be taken out by those who store for sale firewood among other articles. This has reduced the amount under this head for 1897–98.

(xiv) *Cart-stand Fees.*—The sum proposed is based upon the actual of the previous year, although the contract for current year is for Rs. 170 and is supposed to be working at a loss owing to no restrictions being placed on carts halting on road sides and streets.

(xv) *Fines under Municipal Acts, &c.*—The decrease under this head is due as it is believed that the municipal prosecutions will not be so very high as they were in the previous years.

(xvi) *The Jubilee Fund.*—Unless there is an alteration in the rate of the interest the receipt under this source remains the same as those for last year.

(xvii) *Contributions—Provincial.*—The salary grant has been raised to Rs. 1,070, which includes grants for girls. The Director writes that under the strict letter of the code the high school is not entitled to any grant, since out of the school receipts there was always a net saving for the last three years, but as the council are restoring the salaries of the high school masters to the original figures as recommended by the Director to some extent, and as the surplus saving from the school has been devoted to the cause of education in general and to the improvement of the high school in particular by supplying all the necessary science and gymnastic apparatus and better furniture, it is hoped that the Director will be pleased to continue the grant; credit has therefore been taken for the salary grant from Provincial funds. It is hoped that by the next year's budget the council will award to the masters the full salaries they were drawing prior to April 1893. Provision has been made for compensation on account of tax on military officers and men. The actuals of 1895–96 includes arrears of 1894–95. The figure proposed in the budget is based on current receipts.

Local Boards.—The contribution has been slightly reduced as large recoveries have been made in the previous year and as the expenditure under hospitals, being more economical, is expected to be less.

(xviii) *Private Scavenging.*—Notwithstanding council's endeavour to make this system a success and self-supporting one, the public are still unwilling to accept it. It is therefore found impossible to raise the income under this head. The number of houses does not seem to go higher than it is anticipated. If the system be made compulsory, the work can be undertaken without opposition or loss.

8. The total of estimated receipts is Rs. 28,100 against Rs. 27,250 of the current, the increase occurring under rates and taxes and school-fees.

Expenditure.

9. *Grant 1*—(i) *New Works.*—A sum of Rs. 1,500 is allotted for the following purposes:—

(*a*) *Cholera Shed.*—It is proposed to erect a pucka-built leaf-thatched shed for the reception of cholera patients. The foundation is to be of laterite and the superstructure of sun-dried bricks well plastered. The sheds hitherto built were all of bamboo and cadjan, and these soon fall in ruins, either being destroyed by white ants or by natural causes.

(*b*) *Iron Latrine.*—The council is endeavouring to improve the village of the Lebbas in which, being shut in all sides, no proper conservancy arrangement can be effected. It is now proposed to put up in that village a corrugated-iron latrine of ten seats. These may be increased gradually.

(*c*) *Mappilla School Building.*—The council has no building of its own, and it proposes to construct a building within the Mappilla town on the site of the old police station for the accommodation of the school, the strength of which appears to be gradually increasing.

(*d*) *Drainage.*—It is proposed to have a bridge over the Ammoyi Kadu, which carries a large quantity of water during the monsoons and which is difficult to be crossed during the monsoons without a small bridge. It costs but a small amount.

(*e*) *Water-supply.*—During the hot weather, water becomes scarce in the vicinity of the toll-gate leading to the jail, and the council therefore proposes to have a new well at Talap near the municipal toll-gate.

(ii) *Repairs—Communications.*—The provision for the upkeep of the roads is 50 per cent. of the toll income with an addition of Rs. 50 to keep in proper order the lane leading to the Lebba village for better aiding the conservancy arrangement to be made there and, if possible, to make it accessible to conservancy carts.

(iii) *Buildings.*—The various municipal buildings proposed to be repaired is detailed in Statement II-A, Part II, Repairs, as no more than ordinary annual repairs have been provided for, and no further remarks appear necessary.

(iv) *Drainage.*—The allotment proposed is for renewing the various culverts and drains under the control of the municipality, no provision having been made for the current year.

(v) *Water-supply.*—Great scarcity of water is felt nearly every year, and the council allots the sum proposed for improving the water-supply.

(vi) *Tools, &c.*—The sum proposed is considered sufficient for the next year.

10. *Grant 2, Education*—(i) *Training.*—No teacher is proposed to be sent up for training during the next year.

(ii) *Municipal High School.*—Before detailing the nature of the alterations in the establishment pay of the high school, I shall briefly give a short account of the former state of that institution. In the margin are given the rates of pay which the teachers were receiving when under G.O., No. 423-M., Financial, dated 21st August 1885, the school was transferred on the 1st January 1886 for management to the municipality, and this scale was continued with little or no alterations till 1st April 1893. About that time a few months before I was appointed the Chairman, the municipal affairs were in the greatest confusion. The salaries of the various municipal establishments were in arrears—I believe in some cases for over three months—the collections were poor, and a large deficit was expected at the close of the year. Consequently, wherever practicable, the expenses were curtailed and the high school allotment was reduced from Rs. 3,910 to Rupees 3,070, and some of the teachers had therefore to forego a part of their former pay. The finances of the school having greatly improved, subsequent events have shown that the reduction as regards the school was not necessary, for the accounts show that for every year since April 1893, there was a net saving out of the school receipts and these net savings have been gradually increasing. For the three years immediately preceding the current official year, the net savings were Rs. 534–5–7, Rupees 1,102–7–8, and Rs. 1,308–6–2, respectively. It is therefore only equitable that the teachers ought to be allowed the rates of pay they were drawing previous to 1st April 1893, and the Director of Public Instruction, in his covering letter on the budget proposals, recommends them; for he writes "excluding the amount provided for the

Headmaster,	Rs. 90 to Rs. 120,	with biennial increment of	Rs. 6.
1st Assistant	„ 60 to „ 75	„	„	of	„ 3.
2nd „	„ 40 to „ 50	„	„	of	„ 2.
3rd „	„ 30 to „ 35	„	„	of	„ 1.
4th „	„ 20 to „ 25	„	„	of	„ 1.
Munshi	„ 15 to „ 17½	„	„	of	As. 8.

construction of a gymnastic shed and for certain improvements to the school building, the total expenditure on the high school for 1897–98, even calculated at the higher rate of salary recommended for the headmaster and certain other masters of the staff, amounts to Rs. 4,412 only, but the income from fees alone is estimated at Rs. 4,650, or Rs. 238 more than the estimated expenditure. The school is thus more than self-supporting and is not therefore entitled to any salary grant from Provincial funds under the strict letter of the Grant-in-aid Code. This institution has been yielding a net profit to the council for the last two or three years and there is every probability of its continuing to do so for the next year also; and it is therefore but just and right that the council should sanction the little increases recommended to the salaries of certain members of the staff, especially to the headmaster, Mr. Kannan Nambiar, to whose exertions mainly are to be attributed the prosperous condition of the school. This officer has been made to suffer, for no fault of his, a heavy pecuniary loss on the plea of "want of funds."

Though I am for accepting in their entirety the recommendations of the Director, the council have given effect to them with modifications, allowing in all cases less than what the Director proposes. The Director, as stated above, recommends the headmaster the restoration of his old pay, Rs. 96, but the council have allowed him at present only Rs. 90. The 1st, 2nd, 3rd and 4th assistant masters are respectively recommended by the Director for Rs. 60, Rs. 50, Rs. 30, Rs. 25 and Rs. 10, but the council allow them only Rs. 55, Rs. 48, Rs. 27, Rs. 22 and Rs. 17.

The work of the school has been always satisfactory, and the Government Order reviewing the last administration report of the municipality pronounces it to be so.

The next alteration is in the pay of the night-watch. He now draws but Rs. 3—barely sufficient for a man. Since the reduction of the night-watcher's pay in 1893, two resigned it, being unable to maintain themselves with the small pay of Rs. 3. As the school formerly had two peons and an extra peon appears necessary in the interests of the school, the council proposes to change the night-watcher's place on Rs. 3 to a peon's on Rs. 6, and that the two peons do the work of the night watch alternately.

I have, I believe, shown in the previous paragraphs that all the increments allowed have only been just and proper, and I therefore submit that the Government may be pleased to sanction them.

The income from the school allowing it, a provision has been made for prizes and the school contingencies have therefore been raised to Rs. 110.

(iii) *Salary-result System—Fixed Payments.*—The council proposes to raise the staff of teachers in two of the primary schools and to raise the salaries of the masters in the Mappilla school. When the new building is constructed for the Mappilla school, sufficient accommodation could be afforded for a larger number of pupils and save the necessity of opening a new school. The additional masters appear necessary as the number of boys in the primary schools has increased. It is therefore hoped that the additional masters and the increase proposed will be sanctioned.

(iv) *Results Grant.*—A small increase has been made under the grants.

(v) *Inspection.*—No increase has been allowed this year to the superintendent though the satisfactory work he is doing deserves it. The council has made provision for printing some of the forms of registers and returns for use in primary schools to be supplied by the superintendent.

(vi) *Miscellaneous.*—When the Mappilla school is built, it will have to be provided with additional furniture and gymnastic apparatus. A sum of Rs. 100 has been allotted for the purpose.

11. The charge for education is much below 15 per cent. of the receipts from taxation, &c.

12. *Grant 3*—(i) *Hospital.*—The provision for medicines and supplies, diet of patients and sundries and contingencies have been left unaltered and the figures of the current budget have been adopted, but the provision under establishment has been slightly raised.

(*a*) The compounder is entitled to a salary of Rs. 15 in accordance with G.O., No. 1677 M., dated 11th September 1888, from May 1896, but, as it was then impossible to provide for the increase, he has been receiving only Rs. 12; now the council proposes to give him an increase of Rs. 2 to his salary and to take the earliest opportunity to give him the full complement of his pay.

(*b*) The clerk was originally recommended by the Civil Surgeon for an increase of pay to Rs. 15. He has much work to do and he therefore deserves an increase. When recommending the clerk for the increase (the Government was pleased to sanction in the last budget), the council intended to allow the Rs. 15 in full, but as the increase for the year was numerous in the various branches of the municipality, they then recommended an increase of Rs. 2 only. They now take the opportunity of recommending a further increase of Rs. 2 to the clerk's salary and solicit its sanction.

(*c*) The salary of the hospital peon has been raised to Rs. 7. He is now in the service for ten years; his predecessor served on a salary of Rs. 7, the present incumbent was entertained on Rs. 6, as he was a new hand, and he has now been allowed the old pay, Rs. 7 a month.

(ii) *Contributions.*—Remains unaltered, although the actuals in the previous year were far higher than the budget proposals.

13. *Vaccination and Registration.*—The allotments of current budget were adopted for the purposes. The vaccination in cantonment and town are under the immediate supervision of the Civil Surgeon, and the registration of vital statistics in both the wards are under my control. The vaccination and registration in these two places are separately carried out.

14. *Conservancy—Establishment.*—The council propose the following increase in pay and staff of the conservancy department for the following reasons:—

(*a*) The pay of the overseer has been raised to Rs. 30 per mensem. The overseer, when there was a stronger staff of sanitary inspectors and maistries, drew an allowance of Rs. 15, but owing to want of funds and the reduction of the establishment this allowance was also stopped. The present staff consists of one sub-overseer and a sanitary inspector, instead of two maistries and two sanitary inspectors. In addition to his duties as municipal overseer, he is entrusted with the prosecution of municipal cases which had hitherto been conducted by a vakil especially kept for the purpose. Taking these into consideration, the council allows an increase of Rs. 5 to his present salary.

(*b*) The pay of the sanitary inspector has been raised to Rs. 20 per mensem. About three years back there were two sanitary inspectors; owing to the reduction of the staff, the present incumbent was placed in charge of both the town and cantonment without any increase. He was made responsible for the sanitary condition of the municipal latrines, sentry-box latrines and the dust-bins. The conservancy of both rubbish and night-soil were placed under his supervision. He was held responsible for the proper working of the conservancy establishment. The council record that this officer has given general satisfaction in the discharge of his duties; he is therefore deserving of the increase proposed.

(*c*) Owing to the provision for a new latrine in the Lebba village, two additional toties have been provided for.

15. *Grant 4.*—There has been no alteration made in the allotment under this head. The lighting is still proposed to be carried out on contract.

16. *Grant 5.*—There has been no material change in the provisions made. The allotment as provided is only 9·1 per cent. of the receipts, against 9·5 per cent. of the current budget.

17. The estimated expenditure is Rs. 29,730 against Rs. 28,850, giving but a small increase of Rs. 880, and the proposals which involve this increase have all been explained.

18. The usual proposition statement revising the establishments where alterations have been made is herewith submitted for the sanction of Government.

Endorsement on C. No. 495-R.

Forwarded.

14*th February* 1897. (Signed) H. O'D. HARDING.

Submitted.

2. This report was sent in more than a month after the prescribed date. The Cannanore Chairman seems to be unable to do anything in time.

3. I doubt the expediency of substituting a permanent masonry cholera-shed for the existing thatched ones. The cholera patients treated at the hospital do not probably average more than one or two in a year and a tatti shed, which is constantly renewed, would perhaps be less likely to retain the germs of infection.

PERINTALMANNA,
18*th February* 1897. (Signed) G. W. DANCE,
Ag. Collector.

K & M

2 abstract

Educational (1897) Department.

735-M

CURRENT No. 207

Cno 1221 & 1396 & this

LOCAL & MUNICIPAL DEPT.
CURRENT No. 735 M

15 FEB

From

The Dir. of Pub. Instruction,
Madras.

End. No. 439 dt 19 February 1897.
~~Order~~.

Transferred to the
Local and Municipal Dept.
Secretary to Govt

No. 446

Dated 13 February 1897.

Received 15-2-97

Registered 16-2-97

Enclosures one. 2- Lists i returned

Spare copies Sent to Chairman vide Cno 25 17 2/97

7B
16/2/97

SUBJECT.

Abstract Returning with remarks the memorial of the Mussalman inhabitants of Cannanore praying for the establishment of a Muhammadan free school.

To be sent with Report for 1897-98?

6/3.

Total ..	30,701	31,040	37,160	32,070

BACK PAPERS.

G.O.	No.	Department.	Date.
	720 Fort.		17-11-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

R. 14,367/96

Educational (1896) Department.

R Dno 323 dt 9 Oct 96
C 67
23/11/96

CURRENT No. 1221

From Private Secy. to H. E. the Governor

No. —

Dated 8 Oct

Received 14 Oct

Registered 14 —

Enclosures —

Spare copies. —

SUBJECT.

Transferring memorial by the Musalmen inhabitants of Cananore praying for the establishment of a Muh^dn free girls' school there.

Endorsement No. 2127
Order

Referred to the Director of Public Instruction for report.

(By order)
Asst Secretary.

20 Oct 96

No 11737 dt 29/10/96

Referred to the Inspector of Schools, Western Circle for early remarks and return

D Duncan
Director of Public Instn

DESPATCHED
29 OCT. 96

No 6187
10.11.96

Referred to the Asst Inspector of Schools, W.C. for very early remarks.

D. D. Duncan
Director of Public Instn
11/11

Asst
20/11

Total ..	30,701	31,040	37,160	32,040

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1897
Eal
207

CURRENT No. 207

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION,
Madras, 13 February 1897.

No. 1446

From

THE HONOURABLE MR. D. DUNCAN, M.A., D. Sc., LL.D.,
DIRECTOR OF PUBLIC INSTRUCTION,
Madras,

To

The Secretary to Government,
Local & Municipal Department.

SIR,

I have the honour to return herewith Government endorsement No 2127, dated 20th October 1896 and to submit the following remarks.

2. I understand on enquiry that there are now about fifty families of Mussalman inhabitants in the town of Cannanore and that if a school be opened for the benefit of this Community forty of their children may, on an average be expected to attend it. They accordingly propose that the Municipality be advised to open a free school for this class at an annual cost of Rs.240 for the present. This proposal which is also recommended by the Inspector of Schools, I beg strongly to support, and if it also meets with the approval of Government, provision may be made for the purpose in the Council's budget for 1897-98.

I have the honour to be,
Sir,
Your most obedient servant,

D Duncan

Director of Public Instruction.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 768m of 1897, dated 31st January from the Chairman
735m — 13 July — District
Current No. 866m of 1897, dated 26th July from the Surgeon-General
Current No. 10164 of 1897, dated 6 August from the Army Commander
Current No. 11174 of 1897, dated 11 March from the Director-

Order— No. 676 m/24/3/97

The estimated receipts and charges of the Cannanore Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97 and the actuals of 1895-96.

	Actuals 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4363	3790	4290	3930 (3890)
Tax on Arts	3072	3030	4730	3620
Tax on Buildings and Lands	8288	10830	16020	10820
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	1281	1010	1130	1160
Tax on Carts	564	510	500	510
Tolls	2805	2500	2460	2500
Realizations under Special Acts	..	..	..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	86	70	120	80
Conservancy Receipts	60	50	80	50
Fees and Revenue from Educational Institutions ..	4905	4700	4100	4950 (5350)
Fees and Revenue from Medical Institutions	38	50	40	40
Income from Markets and Slaughter-houses	642	650	780	650
License fees	250	250	150	150
Other fees	257	200	240	250
Fines under Municipal and other Acts	301	250	170	180
Interest on Investments and premium on Loans ..	..	40	40	40
Grants and Contributions from Government	1612	1360	1200	1600
Do. from Local Boards	1324	1000	500	900
Do. from other bodies	..	..	..	..
Recoveries for services to private individuals	564	750	600	600
Miscellaneous	..	..	10	..
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..
Advances Recovered	289	..	..	..
Total ..	30701	31040	37160	32070 (32470)

Note
The corrections have been made with reference to one.

Charges	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	..	..	..		
Buildings	..	570	570	250	
Drainage	..	..	..	1000	
Water-supply	..	500	500	~~350~~ 250	
Repairs—					
Communications	1,142	1,500	1,500	1,300	
Buildings	668	1,250	1,250	1,140	
Drainage	..	..	..	150	
Water-supply	31	100	150	100	
Establishment	180	180	180	180	
Tools and Plant and other Stores	..	160	160	50	
Contributions for Public Works	..	..	..	..	
Total ..	2,021	4,260	4,310	4,420	
GRANT II—					
Training Schools	38	20	20	..	
Municipal Schools—					
(*a*) On the Salary System	3574	3330	3,410	3720	
(*b*) On the Salary Result System	3,115	3,230	3,230	3,430	3270
Grants-in-aid—					
(*a*) Salary grants	..	..	..	..	
(*b*) Result grants	500	500	700	600	
(*c*) Combined grants	..	..	..	..	
(*d*) Building and Furniture grants	..	100	100	100	
Inspection	308	260	260	~~290~~	280
Miscellaneous	267	410	390	360	390 420
Total ..	7802	7850	8110	~~8500~~	8370
GRANT III—					
Hospitals and Dispensaries	4,094	4,100	4,940	~~4,160~~	4140
Contributions	513	260	260	260	
Vaccination	395	710	860	710	
Registration of Births and Deaths	227	200	220	200	
Conservancy, Road-cleaning and Road-watering ..	5,975	6,480	6,830	~~6,760~~	7590
Total ..	11,204	11,750	13,110	~~12,080~~	12,900
GRANT IV—					
Lighting	590	1,200	1,200	1,200	
Markets and Slaughter-houses	..	60	180	60	
Choultries	..	..	..	..	
Travellers' Bungalows	..	..	..	..	
Avenues	..	..	..	..	
Public Garden, Survey of Land, Fire and other charges ..	503	690	790	690	
Total ..	1093	1,950	2,170	1,950	
GRANT V—					
Supervision and management	2639	2,540	2,540	2,570	2670
Repayment of Debt	..	..	..	..	
Interest on loan	..	..	..	..	
Advances Recoverable	1,630	..	1,490	..	
Refunds	25	500	1,500	210	
Discount	..	..	..	..	
Pensions and Gratuities	..	..	..	..	
Investments	~~1,655~~	~~500~~	~~2,990~~	~~210~~	180
Balance	4,287	2,190	~~3,770~~	2300	
Total ..	30,701	31,040	37,160	~~32,080~~	32380

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 22870 and Rs 33,230 respectively against Rs 27,250 and Rs 28,850 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on arts, buildings and lands is partly counterbalanced by a decrease under school fees and contributions from local boards, while the increase in the charges appears chiefly under pumps, advances recoverable and refunds. Nothing was spent on new works during the first eight months of the year. This and the expenditure on repairs to buildings during the same period were very unsatisfactory. With reference to G.O. No. 2391 dated 17th December 1896, the contribution for the central office Establishments will be raised from Rs 160 to Rs 199 or Rs 200 in round figures. The balance to be carried forward to the ensuing year's budget will

then be Rs 38900.

Budget Estimate for 1897-98

3. Receipts- The receipts for the ensuing year are put down at Rs 26,100 against the revised Estimate of Rs 32,870, the decrease which occurs chiefly under the taxes on arts, buildings and lands being partly made good by an increase under school fees, ~~contributions~~ from Government and ~~contribu-tion from~~ local boards.

4) Charges-(1). The probable charges are entered as Rs 29,730 against Rs 33,260 in the revised Estimate, the decrease being mainly under grant 3, advances re-coverable and refunds-

(2) grant 1- The attention of the Municipal Council is drawn to the remarks of the Collector in para 3 of his endorsement, in which the Government concurs,- and to those of the Sanitary

As suggested by the Director of Public Instruction in para 2 of his letter read above the estimated income from school fees will be raised by Rs 350. With reference to para 7 (xiii) of the Chairman's letter it is observed that persons who store for sale ~~small quantities of~~ firewood among other commodities are already required to take out a license under sec 188 of the District Municipalities Act.

Commissioner in the latter portion of para 2 (3) of his letter read above. The construction of an iron latrine in the village of the Lebbas should not be ~~undertaken~~ commenced until the plans and estimates have been approved by Competent authority.

(3) grant 2- The Council's proposal to increase the salaries of the teachers of the High school referred to in para (6)(ii) of the Chairman's letter should be reconsidered in ~~the light of the remarks of the Director of Public Instruction~~ in para 3(1) of his letter read above and the result reported to Government. The Director recommendations for the ~~entertainment of a~~ drawing master for this school will also be referred to the Municipal Council for consideration and report. The employment of a second person Rs 6 in lieu of the existing night watcher on Rs 3 is sanctioned for want of funds the additions

or as usual Remarks to the scale recommended by Govt. the Pleader and ~~the~~ Suitable; ~~Rank~~ should be

The Headmaster 100; 1st Asst, Rs 60; 2d Asst R 50; 3d Asst R 30 4th Asst R 25; 5th Asst R 20 Sanskrit pandit R 15 Drawing Vernacular master R 12 with a Drawing master on R 20 should certainly be entertained as the Director suggests for the reasons stated by the Director in his letter read above. The final decision of the G-C. be reported to Govt at an early date.

and alterations in the establishments
of the Salary result schools referred to in
para 10(iii) cannot be approved. and
the opening of a new school for
Muhammadans recommended
in para 3(ii) of the Director's letter
2nd proved be postponed. A sum of Rs 30
will be provided for the contingent
charges of the Common drawing
master and the gymnastic instructor
of the primary schools, as suggested
by the Director in para 3(iv) of
his letter.

(4) grant 3 - Owing to want of
funds, the increases in the salaries
of the hospital clerk and peon and
of the Sanitary Overseer and
Inspector, proposed in paras
12 and 14 of the Chairman's letter,
Cannot be approved. For the
reason assigned by the
Surgeon-General in para
2 of his letter read above,
the salary of the Compounder
will be raised to Rs 15. The
entertainment of

of two additional tobis
proposed in para 14(3) is sanc-
tioned. with reference to
G.O. No 1985 M dated 18th November
1896 the provision made for
epidemic charges will be
raised by Rs 950. The Commissioner
attention of the Municipal Council
is drawn to the
Sanitary Commissioner's
remarks in para 11(2) of his
letter, read above the omission noticed
by him in para 11(3) should not be
allowed to recur.

(5) grant 5 - the contribution
for the central offices Establish-
ments will be raised from
Rs 160 to Rs 263 or Rs 260 in round
figures with reference to G.O.
No 2391 L dated 17th Decem-
ber 1896.)

5. The budget as revised by
Government closes with
a balance of Rs 1820 or
6.4 per cent of the estimated
receipts.

6. The great delay in the sub-
mission of the budget
noticed in para 2 of

and . Vaccinations in the establishments

of the of the collector's endorsement

par is very unsatisfactory and

the should have been explained

Inv P.R. 5/5

in 23/3/97 20/3/97

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To

the Chairman Mo Comm

- Collector of Malabar

- Pt Distt Bd — do —

- Dectt general J.

- Director of Pub Dep

- Surgeon general J.

- Sanitary Board

- Sanitary Comm

- Sanitary Engr

Copies to Pt Dis Bd & Pt Hos

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Letter only.

Order complete with Letter.

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