Local & Munl. (189) Department.

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G.O., No. 624m

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Mun. Budget Returning the Canvasse

for 1898-99

BACK PAPERS.

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

FURTHER PAPERS.

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

dated

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd.

Regd. } 1898.

Enclosures

Spare copies

G.O., No. 624 M., 22nd March 1898.

MARCH.

Municipal Budget.

Reviewing the Cannanore — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. KUNHAMBU, Chairman, Municipal Council, Cannanore, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Malabar), dated 11th February 1898, No. 1965.

I have the honour to submit the revised estimate for 1897–98 and the budget estimate for 1898–99, as passed by the municipal council at their meeting, dated 31st January 1898.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The year opened with a balance of Rs. 10,025–2–8, or Rs. 10,030 in round figures, exclusive of deposits. The total receipts are estimated to be Rs. 29,880 as against Rs. 28,450 anticipated in the budget, showing an increase of Rs. 1,430. Explanations of the variations between the budget and revised estimates of the current year are briefly given in column 7 of the statement.

3. Government will no doubt be struck with the large decline in the actuals for the first eight months under tax on arts, buildings and lands as compared with those of the corresponding period of the year previous. There are very cogent reasons in explanation of the decrease. The state of the office at the time I took charge, *i.e.*, 5th July 1897, was most unsatisfactory. The annual report was pending and no attempt had been made towards its preparation. All the accounts and the records of the office had been in a very great confusion. Bills had not been prepared for the principal taxes (house, land and profession) and no proper accounts of outstanding arrears were to be found. The audit of accounts of 1895–96, which was held in December 1896, had disclosed various irregularities and the personal investigation into them by the Chairman had been called for. These important matters had been studiously shelved by the manager and others in the office. A temporary establishment of two clerks was entertained to examine into the arrears and prepare warrants for such of them for which warrants did not appear to have been previously prepared. The issue of warrants for arrears brought to light many instances in which the dues had been previously collected, but misappropriated by bill collectors and peons entrusted with warrants. On account of such irregularities and commission of fraud, the members of the municipal office and collection establishments were either suspended or dismissed which necessitated the appointment of new hands. As is inevitable, these new hands could not be expected to do their work with facility and despatch, the more so on account of the manifold difficulties thrown in their way by the former establishment who wantonly kept everything in the greatest confusion. Every effort has, however, been made to collect the outstanding arrears, but owing to numerous errors in the names of assessees and other particulars in the demand registers in which the necessary alterations had not been carried out from time to time, there has been serious difficulty in tracing out the real defaulters. Owing to the prevailing confusion of things in the office and to the wilful neglect on the part of the former establishment, the preparation of bills for the current year were unduly delayed, the preparation of bills for profession-tax being delayed until the end of July 1897 and that of the house and land taxes until October 1897. Vigorous attempts are, however, being made by a free recourse to coercive process. It is hoped that by the close of the year everything may be brought to a satisfactory footing.

4. *Pound.*—Credit is taken for Rs. 50 on account of pound fees. These fees used formerly to be credited to the account of deposit. The Assistant Inspector and the Inspector of Local Fund accounts, in their audit notes for 1894–95 and 1895–96, commented upon this and pointed out that it was unnecessary to hold these fees under deposits.

Charges.

5. *Grant 1, New Works.*—The works budgeted for have not been taken in hand as yet. The provision of Rs. 250 under communications for the construction of the bridge over the "Ammayi Thodu" will be utilised during the year. As directed by Government in G.O., No. 676 M., dated 24th March 1897, reviewing the budget for the current year, the plan and estimate for the construction of the iron latrine in the village of the Lebbas were prepared and submitted to the Sanitary Board for approval. The board has suggested the construction of the latrine on the type plan. It is hoped that, before the close of the year, the latrine will be completed and be opened for use. The construction of the Mappilla school building for which a provision of Rs. 350 was made in the budget has not been commenced, as the plan approved of by competent authority could not be traced in the office though searched for. Steps will be taken to prepare and submit a fresh plan and to complete the work during the ensuing year. The provision is therefore carried forward to 1898–99. The other works provided for in the revised estimate are one cinerator at a cost of Rs. 350 and a gymnastic hall for the municipal high school estimated to cost Rs. 1,000, out of which Rs. 500 is provided to be spent within the year and the balance to be utilized during the next year as it is not expected to complete the building within the current year. The plan and estimate for the work have been forwarded to the Director of Public Instruction for approval and the work will be commenced as soon as they are approved. The expenditure for this work will be met from the expected savings from the school. Rs. 100 is provided for the Cheruma school. The other items under this grant call for no remarks.

6. *Grant 2.*—The necessary explanations of the deviations under this grant are given in the statement.

7. *Grant 3, Conservancy Establishment.*—The number of coolies and sweepers provided for in the budget being found inadequate to carry out sanitary requirements in an efficient manner, provision has been made for additional men. I have already reported this matter to Government in my letter, No. 1468, dated 23rd November 1897, with which I submitted an application for allotment of funds for this as well as other purposes. Under other charges provision has been made for the purchase of two night-soil carts for public scavenging for the old town of Cannanore, which requires better sanitation and two wheel-barrows for the removal of rubbish from Thayyil—a very insanitary quarter of the municipality which is not accessible to the carts. Under private scavenging, provision has been made for five additional scavengers, and one night-soil cart. Efforts are being made to extend the private scavenging system as far as possible, but it will be highly difficult in a municipality like this with the houses scattered over and the inhabitants in straits of poverty to render the system self-supporting though every endeavour will be really made in that direction.

8. *Grant 5.*—Provision is made for a temporary establishment of four clerks and four peons for revision of the house and land tax registers. Owing to the very unsatisfactory condition of the office and the accumulation of arrears of work in almost all branches of the administration, the revision could not be taken on hand earlier. Every effort will be made to complete the revision within the year so that it may come into force from the commencement of next year.

9. The total expenditure according to the revised estimate amounts to Rs. 33,330 as against the budget estimate of Rs. 30,520, leaving a balance of Rs. 6,580.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

10. The closing balance of the revised estimate, viz., Rs. 6,580, has been taken as the opening balance for 1898–99.

11. *Tax on Arts.*—The receipts are estimated to be Rs. 3,000, which is less than the budget and revised estimates for the current year by Rs. 600 and Rs. 200, respectively. The decrease is explained by the fact that, under the provisions of the Municipal Act, as amended by Act No. III of 1897, a large number of traders and others have to be exempted from assessment as owing to the prevailing poverty and distress and to the great depression of trade, the income in a large number of cases is much less than the assessable limit of Rs. 30.

12. *Tax on Buildings and Lands.*—It is feared that the result of the revision of these taxes will not in anywise develop the revenue; on the contrary there may be very likely some decrease in the assessment. Ever since the withdrawal of the European regiment from the municipality, the rent of houses has considerably deteriorated and there are many instances in which the tax has to be totally struck off owing to irreparable ruin into which they have fallen and others being for the great part of a year vacant, proportionate remissions of tax thereon have to be allowed. Hence the estimated income is put down at the same figure as the estimate for the current year. The annual value of lands has also greatly suffered. But an increase of Rs. 200 is estimated on account of arrears to be collected.

13. *Tax on Vehicles, Animals and Carts.*—The figures of the revised estimate are repeated for the next year as no improvement is expected.

14. *Tolls.*—The sum of Rs. 2,500 provided is with reference to the actuals of 1896–97 and the contract rate for the current year.

15. *Penalties.*—The only considerable alteration under this head as compared with the revised estimate of the current year, is on account of carts, the penalties on account of which are estimated to be Rs. 100. A decrease is anticipated as owing to the rigorous seizure of carts this year, it is hoped that the owners will have the prudence to register their carts of their own accord in order to avoid payment of the penalty.

16. *Pounds.*—The same remarks apply to this as given in regard to the revised estimate under this head for the current year.

17. *Avenue Receipts.*—This being a fluctuating item, only Rs. 10 is estimated to accrue from sales of avenue cuttings, &c.

18. *Fees from Travellers' Bungalow.*—The sum of Rs. 50 anticipated is in accordance with the contract rate.

19. *Sale-proceeds of Old Materials.*—The expected receipts from this source are put down at Rs. 30, this also being a fluctuating item.

20. *Sale-proceeds of Night-soil, Street Refuse, &c.*—There is no demand for night-soil and the demand for rubbish is not so large as to create a strong competition at sales, in the absence of which no considerable income can be expected from this source. Therefore a sum of Rs. 50 only is estimated under this head.

21. *Fees from Educational Institutions.*—The fee income from the municipal high school is estimated by the headmaster and the Assistant Inspector at Rs. 4,650 and from the primary schools Rs. 780, making in all Rs. 5,430. The figures have been adopted by the council. No fees are levied in the Cheruma and the Muhammadan primary schools.

22. *Sale-proceeds of Medicines.*—A sum of Rs. 40 has been put down under this head. This too is a fluctuating item.

23. *Income from Slaughter-houses.*—The sum of Rs. 750 anticipated is estimated with reference to the actuals of 1896–97. Though the sale of the right to collect fees from the sheep and bull slaughter-houses this year fetched Rs. 810, it is not considered a safe estimate to anticipate an equal income for next year owing to a decrease in the number of animals slaughtered.

24. *Distraint Fees.*—A sum of Rs. 200 as against Rs. 100, revised estimate for the current year, is expected to be derived from the execution of an increased number of warrants next year.

25. *License Fees.*—It is hoped that by a strict enforcement of the provisions of sections 188 and 189 of the Act, the revenue from this source will show a considerable

increase. A revised scale of fees has been fixed by the council at their meeting, dated 26th January 1898, with reference to section 267 (2) of the Madras District Municipalities Act, No. IV of 1884, as amended by Act No. III of 1897 and submitted to Government for approval. The expected income from this source has been estimated to be Rs. 300.

26. *Cart-stand Fees.*—The amount of Rs. 100 shown is with reference to the contract rates for the current year.

27. *Fines under Municipal and other Acts.*—The income estimated, viz., Rs. 200, shows a decrease as compared with the revised estimate for the current year. It is thought that by a stringent issue of warrants there will be a satisfactory collection of taxes and the necessity for prosecutions will thereby be smaller and that there will be a decrease in the number of prosecutions for nuisances when the private scavenging system is more largely availed of by the people.

28. *Grants and Contributions—Provincial.*—A sum of Rs. 780 has been taken credit for as building grant, being made up of Rs. 670 on account of a gymnastic hall for the municipal high school, estimated to cost Rs. 1,000 and improvements to the verandah classes and erection of tiffin rooms for the said school for which latter works a sum of Rs. 1,000 is provided to be spent and of Rs. 110 on account of the proposed erection of a new building for the Puthia Peetika Mappilla school at a cost of Rs. 350. Credit is taken for a salary grant of Rs. 1,070 on behalf of the teachers of the municipal high school, and of a result grant of Rs. 300 on behalf of the primary schools. As it is proposed to grant an increase of Rs. 5 in the pay of the Superintendent of primary schools, credit has been taken for Rs. 100 as salary grant on his behalf. Rs. 300 shown against "Medical" is on account of the contribution of Rs. 120 towards accommodation of the police sick in the civil hospital and the balance towards the cost of European medicines. Under "Other purposes," credit is taken for Rs. 200, being compensation for profession-tax due by military officers and men.

29. *Contribution from Local Boards.*—A sum of Rs. 900 is expected to be drawn from the Tellicherry Taluk Board as contribution towards expenditure on account of the hospital.

30. *Private Scavenging.*—The income from fees for this service has been estimated at Rs. 1,000, as against the cost of Rs. 1,700 shown under Grant III. Strenuous efforts will be made to realise a larger income by the extension of the system; but for reasons explained in paragraph 7, there will be great difficulties in achieving the end aimed at, viz., that of making the system self-supporting.

31. The total receipts for the year as estimated come to Rs. 30,440 or Rs. 560 more than the revised estimate for the current year.

Expenditure.

32. *Grant 1, New Works.*—Under communications a sum of Rs. 350 is provided for opening a new road at Chowa and for the construction of a wooden bridge on the same road.

33. *Buildings.*—To improve the conservancy of the town it is proposed to provide for a corrugated iron latrine at a cost of Rs. 400 and to construct new sentry box latrines for which latter a provision of Rs. 100 is made. These are in addition to a latrine and sentry boxes provided for during the current year. A provision of Rs. 100 is also made for new dust-bins. The other allotments are—(1) Rs. 170 for a compound wall for the sheep slaughter-house, (2) Rs. 500 (balance of estimated cost of Rs. 1,000) for the construction of gymnastic hall for the municipal high school, (3) Rs. 1,000 for improvements to the verandah classes of the high school and for construction of tiffin rooms for the same school, and (4) Rs. 350 for a building for the Puthiapeetika Mappilla primary school. The last amount was provided in the budget for the current year; but for reasons stated in paragraph 5 the work could not be carried out during the current year.

34. *Repairs—Communications.*—A provision of Rs. 1,000 is made for the annual repairs of roads as against Rs. 1,300 for the current year. It is not feasible to make a larger outlay under this head for want of funds, as provision has had to be made for important other works.

35. *Buildings.*—For the same reason the provision for the annual repairs of buildings has been curtailed and put down at Rs. 890.

36. *Drainage.*—The provision under this head has been raised to Rs. 300 as a smaller amount is considered insufficient for the upkeep of the drains and culverts in a satisfactory manner.

37. *Water-supply.*—A sum of Rs. 200 is allotted for repairs of wells as against Rs. 100 for the current year. The increased expenditure of Rs. 100 is for deepening a well at buffalo village, Thekya. The other items are the same as those for the current year.

38. *Grant 2, Education—Training Schools.*—A provision of Rs. 60 is made for stipends for training the third master of the Puthiapeetika Mappilla school, as proposed by the Assistant Inspector of Schools.

39. *Salary System—Establishment—Municipal High School.*—The headmaster recommends increments of Rs. 5 each to the third assistant and the Sanskrit pandit and of Rs. 3 to the gymnastic instructor. These proposals are supported by the Assistant Inspector and the Inspector of Schools and the Director of Public Instruction. But the council is not disposed to accept the proposals in their entirety. The present pay of the third assistant, viz., Rs. 30 is considered by the council a reasonable one. In view of the increased work that the Sanskrit pandit has now to discharge the council proposes an increase of Rs. 2-8-0 in his pay. The gymnastic instructor has qualified himself for a first-class certificate and is entitled to a half grant from Provincial funds. The increase of Rs. 3 in his pay recommended by the headmaster has the approval of the council. No proposals are made with regard to the other teachers. If these increases are sanctioned the establishment charges will come to Rs. 4,220 as against Rs. 4,070, the revised estimate for the current year.

40. *Contingencies.*—The contingent charges of the high school have been put down at Rs. 260, being made up of Rs. 50 for prizes, Rs. 30 for class books, Rs. 90 library books, and Rs. 90 ordinary contingencies. The total estimated expenditure on account of the high school inclusive of Rs. 1,650 shown under Grant 1 for new works and repairs comes to Rs. 6,130 as against the estimated receipts, Rs. 6,390, from provincial grants and fees.

41. *Salary-result System.*—There are at present twelve Hindu and one Mappilla schools worked under this system. It is proposed to open a free school for the children of the Mussalman community. Some members of this community had memorialised His Excellency the Governor in 1896 for the establishment of a free school for the benefit of the children of that community urging on the attention of His Excellency their straitened circumstances. The Inspector of Schools, Western Circle, proposes, and the Director of Public Instruction approves of the proposal, that a provision of Rs. 240 may be made for a school for the Mussalmans. The council has adopted the proposal and provided for two teachers at Rs. 8 and Rs. 7, respectively, Rs. 3 for house-rent and Re. 1 for contingencies per mensem and the balance, Rs. 31, for result grant to the teachers. After receipt of the budget proposals from the educational officers, a petition was received from the manager of the Jemath Palli Mappilla school (a private institution) requesting the admission of his school into the salary-result system. The superintendent of primary schools, the Sub-Assistant Inspector of Schools, Northern Mappilla range, and the Assistant Inspector, West Coast Division, have all of them recommended the admission of the school. The Sub-Assistant Inspector points out the necessity for more schools for Mappillas considering their population. The council has therefore accepted their recommendations and a provision of Rs. 200 is made for this school, the provision being distributed as follows: two teachers at Rs. 6 and Rs. 5, respectively, house-rent Rs. 3 and contingencies Re. 1 per mensem, and the balance Rs. 35 for result grants to the teachers.

42. *Result Grants.*—The provision under result grants to pure result schools has been increased to Rs. 630, the increase of Rs. 30 being for the Anayidukku Mappilla school, a newly started school.

43. *Inspection.*—The Assistant Inspector of Schools proposes to fix the salary of the superintendent of primary schools at Rs. 20 to Rs. 25 to rise by an annual increment of Re. 1 and the present incumbent, who has done good work and has had

long service, be paid the maximum of Rs. 25 at once. This proposal has met with the approval of the Director. The council has adopted the recommendation and provided for the increase of Rs. 5 in the pay of the superintendent. Under contingencies, the provision has been raised to Rs. 40, the increase being for the printing charges of the superintendent. The remaining items under Grant 2 call for no remarks.

44. *Grant 3, Hospitals and Dispensaries.*—Government in their order, No. 2380 M., dated 29th October 1897, reviewing the administration report of this municipality for the past year having commented upon the insufficiency of the hospital establishment, the council has provided for the appointment of an additional hospital assistant on a pay of Rs. 25 per mensem. On the recommendation of the Civil Surgeon, the council proposes to raise the pay of the ward attendant from Rs. 7 to Rs. 8 in consideration of his long and good service and the heavy work he has to do single-handed. The Civil Surgeon further testifies to the fact that the ward attendant is a smart and intelligent servant and works very well. The allotments for medicines and supplies, diet of patients and sundries and contingencies are the same as in the revised estimate for the current year.

45. *Conservancy.*—Government has remarked on the very unsatisfactory condition of sanitation in the old town (*vide* G.O., No. 2380 M., dated 29th October 1897) and directed that endeavours should be made to remedy the defects. Though the establishment of coolies and sweepers was increased by three and six during the current year, it is felt necessary to still further increase the staff. The council has therefore provided for an additional staff of nine coolies and six sweepers for road-cleaning and two scavengers for public latrines.

46. *Private Scavenging.*—The staff of scavengers has been raised from thirteen provided for in the revised estimate for the current year to fifteen scavengers for the next year. The establishment and contingent charges which come to Rs. 1,700 exceed the anticipated receipts from fees by Rs. 700. Every effort will, however, be made to reduce the net cost of this system.

47. For cholera and epidemic charges, a sum of Rs. 950 has been allotted and conservancy contingencies estimated at Rs. 150.

48. *Grant 4.*—The allotments under this grant are the same as in the revised estimate for the current year, with the exception of the pay of the chattram massalchee (choultries establishment), which has been calculated for the full year, and the allotment of Rs. 150 shown against "Other items", the decrease being due to an anticipated decrease on account of law charges.

49. *Grant 5.*—The present office establishment, which consists of only the manager and a clerk, has been found from experience to be too inadequate to discharge in a proper manner the multifarious duties of the office. Various registers have to be kept in a correct manner and the correspondence is steadily on the increase. It is a physical impossibility to expect all this work to be carried out in a satisfactory and efficient manner without additional hands. It is therefore proposed to appoint an accountant on Rs. 15 and an attender on Rs. 8 per mensem for the office. The pay of the clerk now drawing Rs. 25 is proposed to be reduced to Rs. 20 for want of funds though it is difficult to secure the services of a competent man to discharge the important duties of a correspondence clerk on a pay of Rs. 20. Provision is also made for a massalchee for the office on a pay of Rs. 2 per mensem.

50. Some changes have also been proposed under collection establishment. Provision is made for two bill clerks on a pay of Rs. 7 each for four months in the year. The preparation and issue of bills in time is impracticable unless two hands at least are specially employed on that work. To find funds for this additional establishment, the pay of the shroff has been reduced from Rs. 25 to Rs. 15 per mensem. Provision is also made for the pay of four clerks and four peons for revision of house and land taxes for one month, *i.e.*, March 1898, the pay for which is to be disbursed only in the following month. The allotment for office contingencies (including rent of the building) has been estimated at Rs. 300 as against Rs. 430, the revised estimate for the current year.

51. *Contribution for Central Office and Audit Establishments.*—The sum of Rupees 280 shown against this has been calculated in accordance with the percentage fixed in G.O., No. 2473 L., dated 22nd December 1897.

52. As the total expenditure under Grant 5 comes to Rs. 3,020, *i.e.*, less than 10 per cent. of the estimated receipts, it is hoped that Government will not take objection to sanction the proposed additional appointments which are considered very essential to ensure a proper and punctual discharge of the onerous duties of the office and collection establishments.

53. *Refunds of other than Current Collections.*—A sum of Rs. 200 is provided for refunds as against Rs. 210, the revised estimate for the current year.

54. The total expenditure comes to Rs. 34,980, leaving a balance of Rs. 2,040 at the close of the year.

55. In my letter, No. 1800, dated 11th January 1898, I pointed out the great difficulties that existed which prevented the timely preparation of the budget statements. Much time has been lost in examining as minutely as possible the accounts of the actuals for the first eight months of the year, necessary for the preparation of the revised estimate. The delay in the submission of the budget has therefore been quite unavoidable.

Endt. on No. 294-R.

Forwarded.

(Signed) J. M. MURPHY,
Ag. Sub-Collector.

15*th February* 1898.

Endt. on C. No. 122-M.

Submitted.

2. The present Chairman is not responsible for the delay in the submission of the budget or the short collections. He found the office, when he took charge, in an indescribable state of confusion. He has, however, been working very hard to put things right, and I trust that, in a few months, the municipal administration in Cannanore will give no cause for complaint.

ALATHUR,
21*st February* 1898.

(Signed) G. W. DANCE,
Collector.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th February 1898, No. 185.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Cannanore Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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, 21st February 1898, No. 1680.

I have the honour to state that the provision made for education in the budget estimate of the Cannanore Municipality for 1898–99 calls for no remarks and may be accepted. The net expenditure proposed is Rs. 2,620 (9,520 — 6,900) excluding building grants or about 14 per cent. of the estimated income of the municipality from taxation.

2. Under grants from Provincial funds, credit is taken for Rs. 780 for building grants, Rs. 670 towards the cost of constructing tiffin-rooms and a gymnastic hall for the high school, and Rs. 110 towards the cost of a building for a Mappilla school.

The council is not entitled to any grant on the latter account and the full amount of grant for which credit is taken for the former item cannot be sanctioned, as the tiffin-rooms and the gymnastic hall will be used by pupils of the lower secondary and primary departments also. The amount of Provincial grant for buildings may accordingly be fixed at Rs. 400 approximately.

From Surgeon-Lieut.-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 Fort St. George, 10th March 1898, No. 574-S.

With reference to the Cannanore municipal budget for 1898–99, I have the honour to state that the proposed expenditure on conservancy amounts to 30·6 per cent. of the estimated receipts, and needs revision with reference to the following remarks:—

(1) Cholera (epidemic) charges should be raised by Rs. 150.

(2) The conservancy supervising staff consists of four untrained inspectors on an aggregate salary of Rs. 63 per mensem, three maistries on Rs. 24 and two peons on Rs. 12. I would advise that a certificated sanitary inspector on Rs. 30 + Rs. 15 aided by two conservancy overseers on Rs. 15 each and six peons on Rs. 6 each be entertained. This establishment will cost Rs. 111 per mensem or only Rs. 12 more than the present cost.

ORDER—No. 624 M., dated 22nd March 1898.

The estimated receipts and charges of the Cannanore Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97:—

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	4,276	3,890	10,030	6,580
Tax on Arts	4,036	3,620	3,210	3,020
,, Buildings and Lands	14,640	10,820	10,820	11,030
Tax on Vehicles and Animals	1,148	1,160	1,310	1,320
,, Carts	469	510	750	700
Tolls	2,465	2,500	2,530	2,500
Realizations under Special Acts	..	..	50	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	143	80	100	90
Conservancy Receipts	83	50	100	50
Fees and Revenue from Educational Institutions	5,146	5,300	5,430	5,430
,, from Medical Institutions	60	40	30	40
Income from Markets and Slaughter-houses	787	650	810	750
License Fees	128	150	150	300
Other Fees	399	250	220	310
Fines under Municipal and other Acts	563	180	250	200
Interest on Investments and Premium on Loans	..	40	..	..
Grants and Contributions from Government	835	1,600	2,620	2,350
,, ,, from Local Boards	1,287	900	1,200	900
Recoveries for Services to Private Individuals	222	600	300	1,000
Total	36,687	32,340	39,910	36,620
Charges.				
GRANT 1—				
New Works—				
Communications	..	250	250	350
Buildings	..	1,000	1,500	2,620
Water-supply	..	250	250	..
Repairs—				
Communications	1,147	1,300	1,300	1,150
Buildings	502	1,140	1,140	890
Drainage	..	150	150	150
Water-supply	256	100	100	200
Establishment	180	180	180	180
Tools and Plant and other Stores	..	50	50	50
Total	2,085	4,420	4,920	5,590

51. *Contribution for Central Office and Audit Establishments.*—The sum of Rupees 280 shown against this has been calculated in accordance with the percentage fixed in G.O., No. 2473 L., dated 22nd December 1897.

52. As the total expenditure under Grant 5 comes to Rs. 3,020, *i.e.*, less than 10 per cent. of the estimated receipts, it is hoped that Government will not take objection to sanction the proposed additional appointments which are considered very essential to ensure a proper and punctual discharge of the onerous duties of the office and collection establishments.

53. *Refunds of other than Current Collections.*—A sum of Rs. 200 is provided for refunds as against Rs. 210, the revised estimate for the current year.

54. The total expenditure comes to Rs. 34,980, leaving a balance of Rs. 2,040 at the close of the year.

55. In my letter, No. 1800, dated 11th January 1898, I pointed out the great difficulties that existed which prevented the timely preparation of the budget statements. Much time has been lost in examining as minutely as possible the accounts of the actuals for the first eight months of the year, necessary for the preparation of the revised estimate. The delay in the submission of the budget has therefore been quite unavoidable.

Endt. on No. 294-R.

Forwarded.

(Signed) J. M. MURPHY,
Ag. Sub-Collector.

15*th February* 1898.

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ALATHUR,
21*st February* 1898.

(Signed) G. W. DANCE,
Collector.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th February 1898, No. 185.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Cannanore Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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, 21st February 1898, No. 1680.

I have the honour to state that the provision made for education in the budget estimate of the Cannanore Municipality for 1898–99 calls for no remarks and may be accepted. The net expenditure proposed is Rs. 2,620 (9,520 — 6,900) excluding building grants or about 14 per cent. of the estimated income of the municipality from taxation.

2. Under grants from Provincial funds, credit is taken for Rs. 780 for building grants, Rs. 670 towards the cost of constructing tiffin-rooms and a gymnastic hall for the high school, and Rs. 110 towards the cost of a building for a Mappilla school.

The council is not entitled to any grant on the latter account and the full amount of grant for which credit is taken for the former item cannot be sanctioned, as the tiffin-rooms and the gymnastic hall will be used by pupils of the lower secondary and primary departments also. The amount of Provincial grant for buildings may accordingly be fixed at Rs. 400 approximately.

From Surgeon-Lieut.-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 Fort St. George, 10th March 1898, No. 574-S.

With reference to the Cannanore municipal budget for 1898–99, I have the honour to state that the proposed expenditure on conservancy amounts to 30·6 per cent. of the estimated receipts, and needs revision with reference to the following remarks:—

(1) Cholera (epidemic) charges should be raised by Rs. 150.

(2) The conservancy supervising staff consists of four untrained inspectors on an aggregate salary of Rs. 63 per mensem, three maistries on Rs. 24 and two peons on Rs. 12. I would advise that a certificated sanitary inspector on Rs. 30 + Rs. 15 aided by two conservancy overseers on Rs. 15 each and six peons on Rs. 6 each be entertained. This establishment will cost Rs. 111 per mensem or only Rs. 12 more than the present cost.

ORDER—No. 624 M., dated 22nd March 1898.

The estimated receipts and charges of the Cannanore Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97:—

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	4,276	3,890	10,030	6,580
Tax on Arts	4,036	3,620	3,210	3,020
,, Buildings and Lands	14,640	10,820	10,820	11,030
Tax on Vehicles and Animals	1,148	1,160	1,310	1,320
,, Carts	469	510	750	700
Tolls	2,465	2,500	2,530	2,500
Realizations under Special Acts	..	..	50	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	143	80	100	90
Conservancy Receipts	83	50	100	50
Fees and Revenue from Educational Institutions	5,146	5,300	5,430	5,430
,, from Medical Institutions	60	40	30	40
Income from Markets and Slaughter-houses	787	650	810	750
License Fees	128	150	150	300
Other Fees	399	250	220	310
Fines under Municipal and other Acts	563	180	250	200
Interest on Investments and Premium on Loans	..	40	..	..
Grants and Contributions from Government	835	1,600	2,620	2,350
,, ,, from Local Boards	1,287	900	1,200	900
Recoveries for Services to Private Individuals	222	600	300	1,000
Total ..	36,687	32,340	39,910	36,620
Charges.				
GRANT 1—				
New Works—				
Communications	..	250	250	350
Buildings	..	1,000	1,500	2,620
Water-supply	..	250	250	..
Repairs—				
Communications	1,147	1,300	1,300	1,150
Buildings	502	1,140	1,140	890
Drainage	..	150	150	150
Water-supply	256	100	100	200
Establishment	180	180	180	180
Tools and Plant and other Stores	..	50	50	50
Total ..	2,085	4,420	4,920	5,590

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.				
GRANT 2—	Rs.	Rs.	Rs.	Rs.
Training Schools	17	..	..	60
Municipal Schools—				
On the Salary System	3,455	3,720	4,480	4,420
On the Salary-result System	3,006	3,270	3,270	3,480
Grants-in-aid—				
Result Grants	616	600	600	630
Building, Furniture, &c., Grants	..	100	100	..
Inspection	264	260	260	280
Miscellaneous	344	420	420	390
Total	7,702	8,370	9,130	9,260
GRANT 3—				
Hospitals and Dispensaries	4,354	4,140	4,240	4,500
Contributions	213	260	210	210
Vaccination	387	710	710	710
Registration of Births and Deaths	195	200	200	200
Conservancy, Road-cleaning and Road-watering	5,850	7,590	8,860	9,210
Total	10,999	12,900	14,220	14,830
GRANT 4—				
Lighting	883	1,200	1,000	1,000
Markets and Slaughter-houses	175	60	..	..
Choultries	..	..	30	50
Public Garden, Survey of Land, Fire and other Charges	292	690	700	650
Total	1,350	1,950	1,730	1,700
GRANT 5—				
Supervision and Management	2,605	2,670	3,120	3,020
Advances Recoverable	1,894	..	..	..
Refunds	27	210	210	200
Grand Total	26,662	30,520	33,330	34,600
Balance	10,025	1,820	6,580	2,020

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 29,880 and Rupees 33,330, respectively, against Rs. 28,450 and Rs. 30,520 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the taxes on vehicles, animals and carts, slaughter-house fees and contributions from Government and local boards, is partly counterbalanced by a decrease under the tax on arts and private scavenging fees, while the increase in the charges appearing under Grants 1, 2, 3 and 5 is partly met by a decrease under Grant 4. The collections under the principal taxes during the first eight months of the year were very poor, owing to the circumstances explained in paragraph 3 of the Chairman's letter. No expenditure was incurred during the same period on any of the new works provided for in the budget, while the outlay on repairs to buildings was only 30 per cent. of the allotment. This is most unsatisfactory. The entertainment of the five additional private scavengers on Rs. 6 each and of the temporary establishment for the revision of the house and land tax registers, referred to in paragraphs 7 and 8 of the Chairman's letter, is sanctioned. The entertainment of a recordkeeper on Rs. 12 for the municipal office for three months, as shown in the proposition statement, is also approved; but reference should have been made to this in the Chairman's letter.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 30,440 against Rs. 29,880 in the revised estimate, the increase which occurs chiefly under the tax on lands, license-fees and private scavenging fees, being partly counterbalanced by a decrease under the tax on arts and contributions from local boards. With reference to paragraph 2 of the letter from the Director of Public Instruction read above, the building grant of Rs. 780 taken credit for from Provincial funds will be reduced to Rs. 400. The proposed increaseof Rs. 5 in the pay of the Superintendent of Schools having been disallowed in paragraph 4 (2) *infra*, the sum of Rs. 100 entered as salary

grants from Provincial funds on his behalf will be reduced to Rs. 80. With reference to the remarks in paragraphs 7, 30 and 46 of his letter, the Chairman is requested to report without delay the steps which the municipal council proposes to take for making the private scavenging service self-supporting.

4. *Charges.*—(1) The probable charges are put down at Rs. 35,040 against the revised estimate of Rs. 33,330, the increase appearing under Grants 1, 2 and 3.

(2) *Grant 2.*—The opening of a free school for Muhammadans and the entertainment of two teachers on Rs. 8 and Rs. 7, respectively, for this purpose, as proposed in paragraph 41, and the alterations in the salaries of the teachers of the Cheruma school, shown in the proposition statement, are sanctioned; but the last proposal should have been referred to in the Chairman's letter. Owing to want of funds, however, the increases in the salaries of the teachers of the municipal high school and of the Superintendent of Primary Schools, proposed in paragraphs 39 and 43, cannot be approved. The municipal council's proposal in paragraph 41 to convert the Jemath Palli Mappila result school into a municipal institution will also be disallowed, as the Government considers this a retrograde step.

(3) *Grant 3.*—The entertainment of an additional hospital assistant, referred to in paragraph 44, is sanctioned; but the proposed increase from Rs. 7 to Rs. 8 in the pay of the ward attendant cannot be approved in the present state of the municipal finances. The additions to and alterations in the conservancy and private scavenging establishments, referred to in paragraphs 45 and 46 and shown in the proposition statement, are sanctioned, with the exception of the entertainment of three maistries on Rs. 10, Rs. 7 and Rs. 7, respectively, to which no reference has been made in the Chairman's letter. With reference to clause (1) of the Sanitary Commissioner's letter read above, the allotment made for epidemic charges will be raised from Rs. 950 to Rs. 1,100. The remarks in clause (2) of his letter are commended to the municipal council for careful consideration and report.

(4) *Grant 5.*—The additions to and alterations in the municipal office and collection establishments, proposed in paragraphs 49 and 50, are sanctioned.

5. As revised by Government, the budget closes with a balance of Rs. 2,020 or 6·7 per cent. of the estimated receipts

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(True Extract.)

H. TREMENHEERE,
Ag. 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. Md. Pahilwan.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

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G.O., No. 624 M., 22nd March 1898.

MARCH.

Municipal Budget.

Reviewing the Cannanore — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. E. KUNJAMBER, Chairman, Municipal Council, Cannanore, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Malabar), dated 11th February 1898, No. 1965.

I have the honour to submit the revised estimate for 1897–98 and the budget estimate for 1898–99, as passed by the municipal council at their meeting, dated 31st January 1898.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The year opened with a balance of Rs. 10,025–2–8, or Rs. 10,030 in round figures, exclusive of deposits. The total receipts are estimated to be Rs. 29,880 as against Rs. 28,450 anticipated in the budget, showing an increase of Rs. 1,430. Explanations of the variations between the budget and revised estimates of the current year are briefly given in column 7 of the statement.

3. Government will no doubt be struck with the large decline in the actuals for the first eight months under tax on arts, buildings and lands as compared with those of the corresponding period of the year previous. There are very cogent reasons in explanation of the decrease. The state of the office at the time I took charge, *i.e.*, 5th July 1897, was most unsatisfactory. The annual report was pending and no attempt had been made towards its preparation. All the accounts and the records of the office had been in a very great confusion. Bills had not been prepared for the principal taxes (house, land and profession) and no proper accounts of outstanding arrears were to be found. The audit of accounts of 1895–96, which was held in December 1896, had disclosed various irregularities and the personal investigation into them by the Chairman had been called for. These important matters had been studiously shelved by the manager and others in the office. A temporary establishment of two clerks was entertained to examine into the arrears and prepare warrants for such of them for which warrants did not appear to have been previously prepared. The issue of warrants for arrears brought to light many instances in which the dues had been previously collected, but misappropriated by bill collectors and peons entrusted with warrants. On account of such irregularities and commission of fraud, the members of the municipal office and collection establishments were either suspended or dismissed which necessitated the appointment of new hands. As is inevitable, these new hands could not be expected to do their work with facility and despatch, the more so on account of the manifold difficulties thrown in their way by the former establishment who wantonly kept everything in the greatest confusion. Every effort has, however, been made to collect the outstanding arrears, but owing to numerous errors in the names of assessees and other particulars in the demand registers in which the necessary alterations had not been carried out from time to time, there has been serious difficulty in tracing out the real defaulters. Owing to the prevailing confusion of things in the office and to the wilful neglect on the part of the former establishment, the preparation of bills for the current year were unduly delayed, the preparation of bills for profession-tax being delayed until the end of July 1897 and that of the house and land taxes until October 1897. Vigorous attempts are, however, being made by a free recourse to coercive process. It is hoped that by the close of the year everything may be brought to a satisfactory footing.

4. *Pound.*—Credit is taken for Rs. 50 on account of pound fees. These fees used formerly to be credited to the account of deposit. The Assistant Inspector and the Inspector of Local Fund accounts, in their audit notes for 1894–95 and 1895–96, commented upon this and pointed out that it was unnecessary to hold these fees under deposits.

Charges.

5. *Grant 1, New Works.*—The works budgeted for have not been taken in hand as yet. The provision of Rs. 250 under communications for the construction of the bridge over the "Ammayi Thodu" will be utilised during the year. As directed by Government in G.O., No. 676 M., dated 24th March 1897, reviewing the budget for the current year, the plan and estimate for the construction of the iron latrine in the village of the Lebbas were prepared and submitted to the Sanitary Board for approval. The board has suggested the construction of the latrine on the type plan. It is hoped that, before the close of the year, the latrine will be completed and be opened for use. The construction of the Mappilla school building for which a provision of Rs. 350 was made in the budget has not been commenced, as the plan approved of by competent authority could not be traced in the office though searched for. Steps will be taken to prepare and submit a fresh plan and to complete the work during the ensuing year. The provision is therefore carried forward to 1898–99. The other works provided for in the revised estimate are one cinerator at a cost of Rs. 350 and a gymnastic hall for the municipal high school estimated to cost Rs. 1,000, out of which Rs. 500 is provided to be spent within the year and the balance to be utilized during the next year as it is not expected to complete the building within the current year. The plan and estimate for the work have been forwarded to the Director of Public Instruction for approval and the work will be commenced as soon as they are approved. The expenditure for this work will be met from the expected savings from the school. Rs. 100 is provided for the Cheruma school. The other items under this grant call for no remarks.

6. *Grant 2.*—The necessary explanations of the deviations under this grant are given in the statement.

7. *Grant 3, Conservancy Establishment.*—The number of coolies and sweepers provided for in the budget being found inadequate to carry out sanitary requirements in an efficient manner, provision has been made for additional men. I have already reported this matter to Government in my letter, No. 1468, dated 23rd November 1897, with which I submitted an application for allotment of funds for this as well as other purposes. Under other charges provision has been made for the purchase of two night-soil carts for public scavenging for the old town of Cannanore, which requires better sanitation and two wheel-barrows for the removal of rubbish from Thayyil—a very insanitary quarter of the municipality which is not accessible to the carts. Under private scavenging, provision has been made for five additional scavengers, and one night-soil cart. Efforts are being made to extend the private scavenging system as far as possible, but it will be highly difficult in a municipality like this with the houses scattered over and the inhabitants in straits of poverty to render the system self-supporting though every endeavour will be really made in that direction.

8. *Grant 5.*—Provision is made for a temporary establishment of four clerks and four peons for revision of the house and land tax registers. Owing to the very unsatisfactory condition of the office and the accumulation of arrears of work in almost all branches of the administration, the revision could not be taken on hand earlier. Every effort will be made to complete the revision within the year so that it may come into force from the commencement of next year.

9. The total expenditure according to the revised estimate amounts to Rs. 33,330 as against the budget estimate of Rs. 30,520, leaving a balance of Rs. 6,580.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

10. The closing balance of the revised estimate, viz., Rs. 6,580, has been taken as the opening balance for 1898–99.

11. *Tax on Arts.*—The receipts are estimated to be Rs. 3,000, which is less than the budget and revised estimates for the current year by Rs. 600 and Rs. 200, respectively. The decrease is explained by the fact that, under the provisions of the Municipal Act, as amended by Act No. III of 1897, a large number of traders and others have to be exempted from assessment as owing to the prevailing poverty and distress and to the great depression of trade, the income in a large number of cases is much less than the assessable limit of Rs. 30.

12. *Tax on Buildings and Lands.*—It is feared that the result of the revision of these taxes will not in anywise develop the revenue; on the contrary there may be very likely some decrease in the assessment. Ever since the withdrawal of the European regiment from the municipality, the rent of houses has considerably deteriorated and there are many instances in which the tax has to be totally struck off owing to irreparable ruin into which they have fallen and others being for the great part of a year vacant, proportionate remissions of tax thereon have to be allowed. Hence the estimated income is put down at the same figure as the estimate for the current year. The annual value of lands has also greatly suffered. But an increase of Rs. 200 is estimated on account of arrears to be collected.

13. *Tax on Vehicles, Animals and Carts.*—The figures of the revised estimate are repeated for the next year as no improvement is expected.

14. *Tolls.*—The sum of Rs. 2,500 provided is with reference to the actuals of 1896–97 and the contract rate for the current year.

15. *Penalties.*—The only considerable alteration under this head as compared with the revised estimate of the current year, is on account of carts, the penalties on account of which are estimated to be Rs. 100. A decrease is anticipated as owing to the rigorous seizure of carts this year, it is hoped that the owners will have the prudence to register their carts of their own accord in order to avoid payment of the penalty.

16. *Pounds.*—The same remarks apply to this as given in regard to the revised estimate under this head for the current year.

17. *Avenue Receipts.*—This being a fluctuating item, only Rs. 10 is estimated to accrue from sales of avenue cuttings, &c.

18. *Fees from Travellers' Bungalow.*—The sum of Rs. 50 anticipated is in accordance with the contract rate.

19. *Sale-proceeds of Old Materials.*—The expected receipts from this source are put down at Rs. 30, this also being a fluctuating item.

20. *Sale-proceeds of Night-soil, Street Refuse, &c.*—There is no demand for night-soil and the demand for rubbish is not so large as to create a strong competition at sales, in the absence of which no considerable income can be expected from this source. Therefore a sum of Rs. 50 only is estimated under this head.

21. *Fees from Educational Institutions.*—The fee income from the municipal high school is estimated by the headmaster and the Assistant Inspector at Rs. 4,650 and from the primary schools Rs. 780, making in all Rs. 5,430. The figures have been adopted by the council. No fees are levied in the Cheruma and the Muhammadan primary schools.

22. *Sale-proceeds of Medicines.*—A sum of Rs. 40 has been put down under this head. This too is a fluctuating item.

23. *Income from Slaughter-houses.*—The sum of Rs. 750 anticipated is estimated with reference to the actuals of 1896–97. Though the sale of the right to collect fees from the sheep and bull slaughter-houses this year fetched Rs. 810, it is not considered a safe estimate to anticipate an equal income for next year owing to a decrease in the number of animals slaughtered.

24. *Distraint Fees.*—A sum of Rs. 200 as against Rs. 100, revised estimate for the current year, is expected to be derived from the execution of an increased number of warrants next year.

25. *License Fees.*—It is hoped that by a strict enforcement of the provisions of sections 188 and 189 of the Act, the revenue from this source will show a considerable

increase. A revised scale of fees has been fixed by the council at their meeting, dated 26th January 1898, with reference to section 267 (2) of the Madras District Municipalities Act, No. IV of 1884, as amended by Act No. III of 1897 and submitted to Government for approval. The expected income from this source has been estimated to be Rs. 300.

26. *Cart-stand Fees.*—The amount of Rs. 100 shown is with reference to the contract rates for the current year.

27. *Fines under Municipal and other Acts.*—The income estimated, viz., Rs. 200, shows a decrease as compared with the revised estimate for the current year. It is thought that by a stringent issue of warrants there will be a satisfactory collection of taxes and the necessity for prosecutions will thereby be smaller and that there will be a decrease in the number of prosecutions for nuisances when the private scavenging system is more largely availed of by the people.

28. *Grants and Contributions—Provincial.*—A sum of Rs. 780 has been taken credit for as building grant, being made up of Rs. 670 on account of a gymnastic hall for the municipal high school, estimated to cost Rs. 1,000 and improvements to the verandah classes and erection of tiffin rooms for the said school for which latter works a sum of Rs. 1,000 is provided to be spent and of Rs. 110 on account of the proposed erection of a new building for the Puthia Peetika Mappilla school at a cost of Rs. 350. Credit is taken for a salary grant of Rs. 1,070 on behalf of the teachers of the municipal high school, and of a result grant of Rs. 300 on behalf of the primary schools. As it is proposed to grant an increase of Rs. 5 in the pay of the Superintendent of primary schools, credit has been taken for Rs. 100 as salary grant on his behalf. Rs. 300 shown against "Medical" is on account of the contribution of Rs. 120 towards accommodation of the police sick in the civil hospital and the balance towards the cost of European medicines. Under "Other purposes," credit is taken for Rs. 200, being compensation for profession-tax due by military officers and men.

29. *Contribution from Local Boards.*—A sum of Rs. 900 is expected to be drawn from the Tellicherry Taluk Board as contribution towards expenditure on account of the hospital.

30. *Private Scavenging.*—The income from fees for this service has been estimated at Rs. 1,000, as against the cost of Rs. 1,700 shown under Grant III. Strenuous efforts will be made to realise a larger income by the extension of the system; but for reasons explained in paragraph 7, there will be great difficulties in achieving the end aimed at, viz., that of making the system self-supporting.

31. The total receipts for the year as estimated come to Rs. 30,440 or Rs. 560 more than the revised estimate for the current year.

Expenditure.

32. *Grant 1, New Works.*—Under communications a sum of Rs. 350 is provided for opening a new road at Chowa and for the construction of a wooden bridge on the same road.

33. *Buildings.*—To improve the conservancy of the town it is proposed to provide for a corrugated iron latrine at a cost of Rs. 400 and to construct new sentry box latrines for which latter a provision of Rs. 100 is made. These are in addition to a latrine and sentry boxes provided for during the current year. A provision of Rs. 100 is also made for new dust-bins. The other allotments are—(1) Rs. 170 for a compound wall for the sheep slaughter-house, (2) Rs. 500 (balance of estimated cost of Rs. 1,000) for the construction of gymnastic hall for the municipal high school, (3) Rs. 1,000 for improvements to the verandah classes of the high school and for construction of tiffin rooms for the same school, and (4) Rs. 350 for a building for the Puthiapeetika Mappilla primary school. The last amount was provided in the budget for the current year; but for reasons stated in paragraph 5 the work could not be carried out during the current year.

34. *Repairs—Communications.*—A provision of Rs. 1,000 is made for the annual repairs of roads as against Rs. 1,300 for the current year. It is not feasible to make a larger outlay under this head for want of funds, as provision has had to be made for important other works.

35. *Buildings.*—For the same reason the provision for the annual repairs of buildings has been curtailed and put down at Rs. 890.

36. *Drainage.*—The provision under this head has been raised to Rs 300 as a smaller amount is considered insufficient for the upkeep of the drains and culverts in a satisfactory manner.

37. *Water-supply.*—A sum of Rs. 200 is allotted for repairs of wells as against Rs. 100 for the current year. The increased expenditure of Rs. 100 is for deepening a well at buffalo village, Thekya. The other items are the same as those for the current year.

38. *Grant 2, Education—Training Schools.*—A provision of Rs. 60 is made for stipends for training the third master of the Puthiapeetika Mappilla school, as proposed by the Assistant Inspector of Schools.

39. *Salary System—Establishment—Municipal High School.*—The headmaster recommends increments of Rs. 5 each to the third assistant and the Sanskrit pandit and of Rs. 3 to the gymnastic instructor. These proposals are supported by the Assistant Inspector and the Inspector of Schools and the Director of Public Instruction. But the council is not disposed to accept the proposals in their entirety. The present pay of the third assistant, viz., Rs. 30 is considered by the council a reasonable one. In view of the increased work that the Sanskrit pandit has now to discharge the council proposes an increase of Rs. 2-8-0 in his pay. The gymnastic instructor has qualified himself for a first-class certificate and is entitled to a half grant from Provincial funds. The increase of Rs. 3 in his pay recommended by the headmaster has the approval of the council. No proposals are made with regard to the other teachers. If these increases are sanctioned the establishment charges will come to Rs. 4,220 as against Rs. 4,070, the revised estimate for the current year.

40. *Contingencies.*—The contingent charges of the high school have been put down at Rs. 260, being made up of Rs. 50 for prizes, Rs. 30 for class books, Rs. 90 library books, and Rs. 90 ordinary contingencies. The total estimated expenditure on account of the high school inclusive of Rs. 1,650 shown under Grant 1 for new works and repairs comes to Rs. 6,130 as against the estimated receipts, Rs. 6,390, from provincial grants and fees.

41. *Salary-result System.*—There are at present twelve Hindu and one Mappilla schools worked under this system. It is proposed to open a free school for the children of the Mussalman community. Some members of this community had memorialised His Excellency the Governor in 1896 for the establishment of a free school for the benefit of the children of that community urging on the attention of His Excellency their straitened circumstances. The Inspector of Schools, Western Circle, proposes, and the Director of Public Instruction approves of the proposal, that a provision of Rs. 240 may be made for a school for the Mussalmans. The council has adopted the proposal and provided for two teachers at Rs. 8 and Rs. 7, respectively, Rs. 3 for house-rent and Re. 1 for contingencies per mensem and the balance, Rs. 31, for result grant to the teachers. After receipt of the budget proposals from the educational officers, a petition was received from the manager of the Jemath Palli Mappilla school (a private institution) requesting the admission of his school into the salary-result system. The superintendent of primary schools, the Sub-Assistant Inspector of Schools, Northern Mappilla range, and the Assistant Inspector, West Coast Division, have all of them recommended the admission of the school. The Sub-Assistant Inspector points out the necessity for more schools for Mappillas considering their population. The council has therefore accepted their recommendations and a provision of Rs. 200 is made for this school, the provision being distributed as follows: two teachers at Rs. 6 and Rs. 5, respectively, house-rent Rs. 3 and contingencies Re. 1 per mensem, and the balance Rs. 35 for result grants to the teachers.

42. *Result Grants.*—The provision under result grants to pure result schools has been increased to Rs. 630, the increase of Rs. 30 being for the Anayidukku Mappilla school, a newly started school.

43. *Inspection.*—The Assistant Inspector of Schools proposes to fix the salary of the superintendent of primary schools at Rs. 20 to Rs. 25 to rise by an annual increment of Re. 1 and the present incumbent, who has done good work and has had

long service, be paid the maximum of Rs. 25 at once. This proposal has met with the approval of the Director. The council has adopted the recommendation and provided for the increase of Rs. 5 in the pay of the superintendent. Under contingencies, the provision has been raised to Rs. 40, the increase being for the printing charges of the superintendent. The remaining items under Grant 2 call for no remarks.

44. *Grant 3, Hospitals and Dispensaries.*—Government in their order, No. 2380 M., dated 29th October 1897, reviewing the administration report of this municipality for the past year having commented upon the insufficiency of the hospital establishment, the council has provided for the appointment of an additional hospital assistant on a pay of Rs. 25 per mensem. On the recommendation of the Civil Surgeon, the council proposes to raise the pay of the ward attendant from Rs. 7 to Rs. 8 in consideration of his long and good service and the heavy work he has to do single-handed. The Civil Surgeon further testifies to the fact that the ward attendant is a smart and intelligent servant and works very well. The allotments for medicines and supplies, diet of patients and sundries and contingencies are the same as in the revised estimate for the current year.

45. *Conservancy.*—Government has remarked on the very unsatisfactory condition of sanitation in the old town (*vide* G.O., No. 2380 M., dated 29th October 1897) and directed that endeavours should be made to remedy the defects. Though the establishment of coolies and sweepers was increased by three and six during the current year, it is felt necessary to still further increase the staff. The council has therefore provided for an additional staff of nine coolies and six sweepers for road-cleaning and two scavengers for public latrines.

46. *Private Scavenging.*—The staff of scavengers has been raised from thirteen provided for in the revised estimate for the current year to fifteen scavengers for the next year. The establishment and contingent charges which come to Rs. 1,700 exceed the anticipated receipts from fees by Rs. 700. Every effort will, however, be made to reduce the net cost of this system.

47. For cholera and epidemic charges, a sum of Rs. 950 has been allotted and conservancy contingencies estimated at Rs. 150.

48. *Grant 4.*—The allotments under this grant are the same as in the revised estimate for the current year, with the exception of the pay of the chattram massalchee (choultries establishment), which has been calculated for the full year, and the allotment of Rs. 150 shown against "Other items", the decrease being due to an anticipated decrease on account of law charges.

49. *Grant 5.*—The present office establishment, which consists of only the manager and a clerk, has been found from experience to be too inadequate to discharge in a proper manner the multifarious duties of the office. Various registers have to be kept in a correct manner and the correspondence is steadily on the increase. It is a physical impossibility to expect all this work to be carried out in a satisfactory and efficient manner without additional hands. It is therefore proposed to appoint an accountant on Rs. 15 and an attender on Rs. 8 per mensem for the office. The pay of the clerk now drawing Rs. 25 is proposed to be reduced to Rs. 20 for want of funds though it is difficult to secure the services of a competent man to discharge the important duties of a correspondence clerk on a pay of Rs. 20. Provision is also made for a massalchee for the office on a pay of Rs. 2 per mensem.

50. Some changes have also been proposed under collection establishment. Provision is made for two bill clerks on a pay of Rs. 7 each for four months in the year. The preparation and issue of bills in time is impracticable unless two hands at least are specially employed on that work. To find funds for this additional establishment, the pay of the shroff has been reduced from Rs. 25 to Rs. 15 per mensem. Provision is also made for the pay of four clerks and four peons for revision of house and land taxes for one month, *i.e.*, March 1898, the pay for which is to be disbursed only in the following month. The allotment for office contingencies (including rent of the building) has been estimated at Rs. 300 as against Rs. 430, the revised estimate for the current year.

51. *Contribution for Central Office and Audit Establishments.*—The sum of Rupees 280 shown against this has been calculated in accordance with the percentage fixed in G.O., No. 2473 L., dated 22nd December 1897.

52. As the total expenditure under Grant 5 comes to Rs. 3,020, *i.e.*, less than 10 per cent. of the estimated receipts, it is hoped that Government will not take objection to sanction the proposed additional appointments which are considered very essential to ensure a proper and punctual discharge of the onerous duties of the office and collection establishments.

53. *Refunds of other than Current Collections.*—A sum of Rs. 200 is provided for refunds as against Rs. 210, the revised estimate for the current year.

54. The total expenditure comes to Rs. 34,980, leaving a balance of Rs. 2,040 at the close of the year.

55. In my letter, No. 1800, dated 11th January 1898, I pointed out the great difficulties that existed which prevented the timely preparation of the budget statements. Much time has been lost in examining as minutely as possible the accounts of the actuals for the first eight months of the year, necessary for the preparation of the revised estimate. The delay in the submission of the budget has therefore been quite unavoidable.

Endt. on No. 294-R.

Forwarded.

15*th February* 1898. (Signed) J. M. MURPHY,
Ag. Sub-Collector.

Endt. on C. No. 122-M.

Submitted.

2. The present Chairman is not responsible for the delay in the submission of the budget or the short collections. He found the office, when he took charge, in an indescribable state of confusion. He has, however, been working very hard to put things right, and I trust that, in a few months, the municipal administration in Cannanore will give no cause for complaint.

ALATHUR,
21*st February* 1898. (Signed) G. W. DANCE,
Collector.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th February 1898, No. 185.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Cannanore Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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, 21st February 1898, No. 1680.

I have the honour to state that the provision made for education in the budget estimate of the Cannanore Municipality for 1898–99 calls for no remarks and may be accepted. The net expenditure proposed is Rs. 2,620 (9,520 — 6,900) excluding building grants or about 14 per cent. of the estimated income of the municipality from taxation.

2. Under grants from Provincial funds, credit is taken for Rs. 780 for building grants, Rs. 670 towards the cost of constructing tiffin-rooms and a gymnastic hall for the high school, and Rs. 110 towards the cost of a building for a Mappilla school.

The council is not entitled to any grant on the latter account and the full amount of grant for which credit is taken for the former item cannot be sanctioned, as the tiffin-rooms and the gymnastic hall will be used by pupils of the lower secondary and primary departments also. The amount of Provincial grant for buildings may accordingly be fixed at Rs. 400 approximately.

From Surgeon-Lieut.-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 Fort St. George, 10th March 1898, No. 574-S.

With reference to the Cannanore municipal budget for 1898–99, I have the honour to state that the proposed expenditure on conservancy amounts to 30·6 per cent. of the estimated receipts, and needs revision with reference to the following remarks:—

(1) Cholera (epidemic) charges should be raised by Rs. 150.

(2) The conservancy supervising staff consists of four untrained inspectors on an aggregate salary of Rs. 63 per mensem, three maistries on Rs. 24 and two peons on Rs. 12. I would advise that a certificated sanitary inspector on Rs. 30 + Rs. 15 aided by two conservancy overseers on Rs. 15 each and six peons on Rs. 6 each be entertained. This establishment will cost Rs. 111 per mensem or only Rs. 12 more than the present cost.

ORDER—No. 624 M., dated 22nd March 1898.

The estimated receipts and charges of the Cannanore Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97:—

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	4,276	3,890	10,030	6,580
Tax on Arts	4,036	3,620	3,210	3,020
,, Buildings and Lands	14,640	10,820	10,820	11,030
Tax on Vehicles and Animals	1,148	1,160	1,310	1,320
,, Carts	469	510	750	700
Tolls	2,465	2,500	2,530	2,500
Realizations under Special Acts	..	..	50	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	143	80	100	90
Conservancy Receipts	83	50	100	50
Fees and Revenue from Educational Institutions	5,146	5,300	5,430	5,430
,, from Medical Institutions	60	40	30	40
Income from Markets and Slaughter-houses	787	650	810	750
License Fees	128	150	150	300
Other Fees	399	250	220	310
Fines under Municipal and other Acts	563	180	250	200
Interest on Investments and Premium on Loans	..	40	..	..
Grants and Contributions from Government	835	1,600	2,620	2,350
,, ,, from Local Boards	1,287	900	1,200	900
Recoveries for Services to Private Individuals	222	600	300	1,000
Total	36,687	32,340	39,910	36,620
Charges.				
GRANT 1—				
New Works—				
Communications	..	250	250	350
Buildings	..	1,000	1,500	2,620
Water-supply	..	250	250	..
Repairs—				
Communications	1,147	1,300	1,300	1,150
Buildings	502	1,140	1,140	890
Drainage	..	150	150	150
Water-supply	256	100	100	200
Establishment	180	180	180	180
Tools and Plant and other Stores	..	50	50	50
Total	2,085	4,420	4,920	5,590

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.				
	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Training Schools	17	..	..	60
Municipal Schools—				
On the Salary System	3,455	3,720	4,480	4,420
On the Salary-result System	3,006	3,270	3,270	3,480
Grants-in-aid—				
Result Grants	616	600	600	630
Building, Furniture, &c., Grants	..	100	100	280
Inspection	264	260	260	280
Miscellaneous	344	420	420	390
Total ..	7,702	8,370	9,130	9,260
GRANT 3—				
Hospitals and Dispensaries	4,354	4,140	4,240	4,500
Contributions	213	260	210	210
Vaccination	387	710	710	710
Registration of Births and Deaths	195	200	200	200
Conservancy, Road-cleaning and Road-watering	5,850	7,590	8,860	9,210
Total ..	10,999	12,900	14,220	14,830
GRANT 4—				
Lighting	883	1,200	1,000	1,000
Markets and Slaughter-houses	175	60	..	..
Choultries	..	..	30	50
Public Garden, Survey of Land, Fire and other Charges	292	690	700	650
Total ..	1,350	1,950	1,730	1,700
GRANT 5—				
Supervision and Management	2,605	2,670	3,120	3,020
Advances Recoverable	1,894	..	..	..
Refunds	27	210	210	200
Grand Total ..	26,662	30,520	33,330	34,600
Balance	10,025	1,820	6,580	2,020

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 29,880 and Rupees 33,330, respectively, against Rs. 28,450 and Rs. 30,520 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the taxes on vehicles, animals and carts, slaughter-house fees and contributions from Government and local boards, is partly counterbalanced by a decrease under the tax on arts and private scavenging fees, while the increase in the charges appearing under grants 1, 2, 3 and 5 is partly met by a decrease under grant 4. The collections under the principal taxes during the first eight months of the year were very poor, owing to the circumstances explained in paragraph 3 of the Chairman's letter. No expenditure was incurred during the same period on any of the new works provided for in the budget, while the outlay on repairs to buildings was only 30 per cent. of the allotment. This is most unsatisfactory. The entertainment of the five additional private scavengers on Rs. 6 each and of the temporary establishment for the revision of the house and land tax registers, referred to in paragraphs 7 and 8 of the Chairman's letter, is sanctioned. The entertainment of a recordkeeper on Rs. 12 for the Municipal office for three months as shown in the proposition statement, is also approved, but reference should have been made to this in the Chairman's letter.

BUDGET ESTIMATE FOR 1898-99.

Receipts.

3. The receipts for the ensuing year are placed at Rs. 30,440 against Rs. 29,880 in the revised estimate, the increase which occurs chiefly under the tax on lands, license-fees and private scavenging fees, being partly counterbalanced by a decrease under the tax on arts and contributions from local boards. With reference to paragraph 2 of the letter from the Director of Public Instruction read above, the building grant of Rs. 780 taken credit for from Provincial funds will be reduced to Rs. 400.

The proposed increase of Rs. 5 in the pay of the Superintendent of Schools having been disallowed in paragraph 4 (2) *infra*, the sum of Rs. 100 entered as salary grants from Provincial funds on his behalf will be reduced to Rs. 80. With reference to the remarks in paragraphs 7, 30 and 46 of his letter, the Chairman is requested to report without delay the steps which the municipal council proposes to take for making the private scavenging service self-supporting.

4. *Charges.*—(1) The probable charges are put down at Rs. 35,040 against the revised estimate of Rs. 33,330, the increase appearing under Grants 1, 2 and 3.

(2) *Grant 2.*—The opening of a free school for Muhammadans and the entertainment of two teachers on Rs. 8 and Rs. 7, respectively, for this purpose, as proposed in paragraph 41, and the alterations in the salaries of the teachers of the Cheruma school, shown in the proposition statement, are sanctioned, but the last proposal should have been referred to in the Chairman's letter. Owing to want of funds, however, the increases in the salaries of the teachers of the municipal high school and of the Superintendent of Primary Schools, proposed in paragraphs 39 and 43, cannot be approved. The municipal council's proposal in paragraph 41 to convert the Jemath Palli Mappila result school into a municipal institution will also be disallowed, as the Government considers this a retrograde step.

(3) *Grant 3.*—The entertainment of an additional hospital assistant, referred to in paragraph 44, is sanctioned, but the proposed increase from Rs. 7 to Rs. 8 in the pay of the ward attendant cannot be approved in the present state of the municipal finances. The additions to and alterations in the conservancy and private scavenging establishments, referred to in paragraphs 45 and 46 and shown in the proposition statement, are sanctioned, with the exception of the entertainment of three maistries on Rs. 10, Rs. 7 and Rs. 7, respectively, to which no reference has been made in the Chairman's letter. With reference to clause (1) of the Sanitary Commissioner's letter read above, the allotment made for epidemic charges will be raised from Rs. 950 to Rs. 1,100. The remarks in clause (2) of his letter are commended to the municipal council for careful consideration and report.

(4) *Grant 5.*—The additions to and alterations in the Municipal office and collection establishments, proposed in paragraphs 49 and 50, are sanctioned.

5. As revised by Government, the budget closes with a balance of Rs. 2,020 or 6·7 per cent. of the estimated receipts

(True Extract.)

for *Ag. 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. Md. Pahilwan.

Budget Estimate for 1898–99.

Receipts.

10. The closing balance of the revised estimate, viz., Rs. 6,580, has been taken as the opening balance for 1898–99.

11. *Tax on Arts.*—The receipts are estimated to be Rs. 3,000, which is less than the budget and revised estimates for the current year by Rs. 600 and Rs. 200, respectively. The decrease is explained by the fact that, under the provisions of the Municipal Act, as amended by Act No. III of 1897, a large number of traders and others have to be exempted from assessment as owing to the prevailing poverty and distress and to the great depression of trade, the income in a large number of cases is much less than the assessable limit of Rs. 30.

12. *Tax on Buildings and Lands.*—It is feared that the result of the revision of these taxes will not in anywise develop the revenue, on the contrary there may be very likely some decrease in the assessment. Ever since the withdrawal of the European regiment from the municipality, the rent of houses has considerably deteriorated and there are many instances in which the tax has to be totally struck off owing to irreparable ruin into which they have fallen and others being for the great part of a year vacant, proportionate remissions of tax thereon have to be allowed. Hence the estimated income is put down at the same figure as the estimate for the current year The annual value of lands has also greatly suffered. But an increase of Rs. 200 is estimated on account of arrears to be collected.

13. *Tax on Vehicles, Animals and Carts.*—The figures of the revised estimate are repeated for the next year as no improvement is expected.

14. *Tolls.*—The sum of Rs. 2,500 provided for is with reference to the actuals of 1896–97 and the contract rate for the current year.

15. *Penalties.*—The only considerable alteration under this head as compared with the revised estimate of the current year, is on account of carts, the penalties on account of which are estimated to be Rs. 100. A decrease is anticipated as owing to the rigorous seizure of carts this year, it is hoped that the owners will have the prudence to register their carts of their own accord in order to avoid payment of the penalty.

16. *Pounds.*—The same remarks apply to this as given in regard to the revised estimate under this head for the current year.

17. *Avenue Receipts.*—This being a fluctuating item, only Rs. 10 is estimated to accrue from sales of avenue cuttings, &c.

18. *Fees from Travellers' Bungalow.*—The sum of Rs. 50 anticipated is in accordance with the contract rate.

19. *Sale-proceeds of Old Materials.*—The expected receipts from this source are put down at Rs. 30; this also being a fluctuating item.

20. *Sale-proceeds of Night-soil, Street Refuse, &c.*—There is no demand for night-soil and the demand for rubbish is not so large as to create a strong competition at sales, in the absence of which no considerable income can be expected from this source. Therefore a sum of Rs. 50 only is estimated under this head.

21. *Fees from Educational Institutions.*—The fee income from the municipal high school is estimated by the headmaster and the Assistant Inspector at Rs. 4,650 and from the primary schools Rs. 780, making in all Rs. 5,430. The figures have been adopted by the council. No fees are levied in the Cheruma and the Muhammadan primary schools.

22. *Sale-proceeds of Medicines.*—A sum of Rs. 40 has been put down under this head. This too is a fluctuating item.

23. *Income from Slaughter-houses.*—The sum of Rs. 750 anticipated is estimated with reference to the actuals of 1896–97. Though the sale of the right to collect fees from the sheep and bull slaughter-houses this year fetched Rs. 810, it is not considered a safe estimate to anticipate an equal income for next year owing to a decrease in the number of animals slaughtered.

24. *Distraint Fees.*—A sum of Rs. 200 as against Rs. 100, revised estimate for the current year, is anticipated to be derived from the execution of an increased number of warrants next year.

25. *License Fees.*—It is hoped that by a strict enforcement of the provisions of sections 188 and 189 of the Act, the revenue from this source will show a considerable increase. A revised scale of fees has been fixed by the council at their meeting, dated 26th January 1898, with reference to section 267 (2) of the Madras District Municipalities Act, No. IV of 1884, as amended by Act No. III of 1897 and submitted to Government for approval. The expected income from this source has been estimated to be Rs. 300.

26. *Cart-stand Fees.*—The amount of Rs. 100 shown is with reference to the contract rates for the current year.

27. *Fines under Municipal and other Acts.*—The income estimated, viz., Rs. 200, shows a decrease as compared with the revised estimate for the current year. It is thought that by a stringent issue of warrants there will be a satisfactory collection of taxes and the necessity for prosecutions will thereby be smaller and that there will be a decrease in the number of prosecutions for nuisances when the private scavenging system is more largely availed of by the people.

28. *Grants and Contributions—Provincial.*—A sum of Rs. 780 has been taken credit for as building grant being made up of Rs. 670 on account of a gymnastic hall for the municipal high school, estimated to cost Rs. 1,000 and improvements to the verandah classes and erection of tiffin rooms for the said school for which latter works a sum of Rs. 1,000 is provided to be spent and of Rs. 110 on account of the proposed erection of a new building for the Puthia Peetika Mappilla school at a cost of Rs. 350. Credit is taken for a salary grant of Rs. 1,070 on behalf of the teachers of the municipal high school, and of a results grant of Rs. 300 on behalf of the primary schools. As it is proposed to grant an increase of Rs 5 in the pay of the Superintendent of primary schools, credit has been taken for Rs. 100 as salary grant on his behalf. Rs. 300, shown against "Medical" is on account of the contribution of Rs. 120 towards accommodation of the police sick in the civil hospital and the balance towards the cost of European medicines. Under "Other purposes", credit is taken for Rs. 200 being compensation for profession-tax due by military officers and men.

29. *Contribution from Local Boards.*—A sum of Rs. 900 is anticipated to be drawn from the Tellicherry Taluk Board as contribution towards expenditure on account of the hospital.

30. *Private Scavenging.*—The income from fees for this service has been estimated at Rs. 1,000, as against the cost of Rs. 1,700 shown under Grant III. Strenuous efforts will be made to realise a larger income by the extension of the system; but for reasons explained in paragraph 7, there will be great difficulties in achieving the end aimed at, viz., that of making the system self-supporting.

31. The total receipts for the year as estimated come to Rs. 30,440 or Rs. 560 more than the revised estimate for the current year.

Expenditure.

32. *Grant 1, New Works.*—Under communications a sum of Rs. 350 is provided for opening a new road at Chowa and for the construction of a wooden bridge on the same road.

33. *Buildings.*—To improve the conservancy of the town it is proposed to provide for a corrugated iron latrine at a cost of Rs. 400 and to construct new sentry box latrines for which latter a provision of Rs. 100 is made. These are in addition to a latrine and sentry boxes provided for during the current year. A provision of Rs. 100 is also made for new dust-bins. The other allotments are—(1) Rs. 170 for a compound wall for the sheep slaughter-house, (2) Rs. 500 (balance of estimated cost of Rs. 1,000) for the construction of gymnastic hall for the municipal high school, (3) Rs. 1,000 for improvements to the verandah classes of the high school and for construction of tiffin rooms for the same school, and (4) Rs. 350 for a building for the Puthiapeetika Mappilla

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :

From M.R.Ry. E. COONJAVELOO, Chairman, Municipal Council, Cannanore, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Malabar), dated 11th February 1898, No. 1965.

I have the honour to submit the revised estimate for 1897–98 and the budget estimate for 1898–99, as passed by the municipal council at their meeting, dated 31st January 1898.

Revised Estimate for 1897–98.

Receipts.

2. The year opened with a balance of Rs. 10,025–2–8, or Rs. 10,030 in round figures, exclusive of deposits. The total receipts are estimated to be Rs. 29,880 as against Rs. 28,450 anticipated in the budget, showing an increase of Rs. 1,430. Explanations of the variations between the budget and revised estimates of the current year are briefly given in column 7 of the statement.

3. Government will no doubt be struck with the large decline in the actuals for the first eight months under tax on arts, buildings and lands as compared with those of the corresponding period of the year previous. There are very cogent reasons in explanation of the decrease. The state of the office at the time I took charge, *i.e.*, 5th July 1897, was most unsatisfactory. The annual report was pending and no attempt had been made towards its preparation. All the accounts and the records of the office had been in a very great confusion. Bills had not been prepared for the principal taxes (house, land and profession) and no proper accounts of outstanding arrears were to be found. The audit of accounts of 1895–96, which was held in December 1896, had disclosed various irregularities and the personal investigation into them by the Chairman had been called for. These important matters had been studiously shelved by the manager and others in the office. A temporary establishment of two clerks was entertained to examine into the arrears and prepare warrants for such of them for which warrants did not appear to have been previously prepared. The issue of warrants for arrears brought to light many instances in which the dues had been previously collected, but misappropriated by bill collectors and peons entrusted with warrants. On account of such irregularities and commission of fraud, the members of the municipal office and collection establishments were either suspended or dismissed which necessitated the appointment of new hands. As is inevitable, these new hands could not be expected to do their work with facility and despatch more so on account of the manifold difficulties thrown in their way by the former establishment who wantonly kept everything in the greatest confusion. Every effort has, however, been made to collect the outstanding arrears, but owing to numerous errors in the names of assessees and other particulars in the demand registers in which the necessary alterations had not been carried out from time to time, there has been serious difficulty in tracing out the real defaulters. Owing to the prevailing confusion

of things in the office and to the wilful neglect on the part of the former establishment the preparation of bills for the current year were unduly delayed, the preparation of bills for profession-tax being delayed until the end of July 1897 and that of the house and land taxes until October 1897. Vigorous attempts are, however, being made by a free recourse to coercive process. It is hoped that by the close of the year everything may be brought to a satisfactory footing.

4. *Pound.*—Credit is taken of Rs. 50 on account of pound fees. These fees used formerly to be credited to the account of deposit. The Assistant Inspector and the Inspector of Local Fund accounts, in their audit notes for 1894–95 and 1895–96, commented upon this and pointed out that it was unnecessary to hold these fees under deposits.

Charges.

5. *Grant 1, New Works.*—The works budgeted for have not been taken in hand as yet. The provision of Rs. 250 under communications for the construction of the bridge over the "Ammayi Thodu" will be utilised during the year. As directed by Government in G.O., No. 676 M., dated 24th March 1897, reviewing the budget for the current year, the plan and estimate for the construction of the iron latrine in the village of the Lebbas were prepared and submitted to the Sanitary Board for approval. The board has suggested the construction of the latrine on the type plan. It is hoped that, before the close of the year, the latrine will be completed and be opened for use. The construction of the Mappilla school building for which a provision of Rs. 350 was made in the budget has not been commenced, as the plan approved of by competent authority could not be traced in the office though searched for. Steps will be taken to prepare and submit a fresh plan and to complete the work during the ensuing year. The provision is therefore carried forward to 1898–99. The other works provided for in the revised estimate are one cinerator at a cost of Rs. 350 and a gymnastic hall for the municipal high school estimated to cost Rs. 1,000, out of which Rs. 500 is provided for to be spent within the year and the balance to be utilized during the next year as it is not expected to complete the building within the current year. The plan and estimate for the work have been forwarded to the Director of Public Instruction for approval and the work will be commenced as soon as they are approved. The expenditure for this work will be met from the expected savings from the school. Rs. 100 is provided for the Cheruma school. The other items under this grant call for no remarks.

6. *Grant 2.*—The necessary explanations of the deviations under this grant are given in the statement.

7. *Grant 3, Conservancy Establishment.*—The number of coolies and sweepers provided for in the budget being found inadequate to carry out sanitary requirements in an efficient manner, provision has been made for additional men. I have already reported this matter to Government in my letter, No. 1468, dated 23rd November 1897, with which I submitted an application for allotment of funds for this as well as other purposes. Under other charges provision has been made for the purchase of two night-soil carts for public scavenging for the old town of Cannanore, which requires better sanitation and two wheel-barrows for the removal of rubbish from Thayyil—a very insanitary quarter of the municipality which is not accessible to the carts. Under private scavenging, provision has been made for five additional scavengers, and one night-soil cart. Efforts are being made to extend the private scavenging system as far as possible, but it will be highly difficult in a municipality like this with the houses scattered over and the inhabitants in straits of poverty to render the system self-supporting though every endeavour will be really made in that direction.

8. *Grant 5.*—Provision is made for a temporary establishment of four clerks and four peons for revision of the house and land tax registers. Owing to the very unsatisfactory condition of the office and the accumulation of arrears of work in almost all branches of the administration, the revision could not be taken on hand earlier. Every effort will be made to complete the revision within the year so that it may come into force from the commencement of next year.

9. The total expenditure according to the revised estimate amounts to Rs. 33,330 as against the budget estimate of Rs. 30,520, leaving a balance of Rs. 6,580.

...ts.

...ised estimate, viz., Rs. 6,580, has been taken

primary school. The last amount was provided for in the budget for the current year, but for reasons stated in paragraph 5 the work could not be carried out during the current year.

34. *Repairs—Communications.*—A provision of Rs. 1,000 is made for the annual repairs of roads as against Rs. 1,300 for the current year. It is not feasible to make a larger outlay under this head for want of funds, as provision has had to be made for important other works.

35. *Buildings.*—For the same reason the provision for the annual repairs of buildings has been curtailed and put down at Rs. 890.

36. *Drainage.*—The provision under this head has been raised to Rs. 300 as a smaller amount is considered insufficient for the upkeep of the drains and culverts in a satisfactory manner.

37. *Water-supply.*—A sum of Rs. 200 is allotted for repairs of wells as against Rs. 100 for the current year. The increased expenditure of Rs. 100 is for deepening a well at buffalo village, Thekya. The other items are the same as those for the current year.

38. *Grant 2, Education—Training Schools.*—A provision of Rs. 60 is made for stipends for training the third master of the Puthiapeetika Mappilla school, as proposed by the Assistant Inspector of Schools.

39. *Salary System—Establishment—Municipal High School.*—The headmaster recommends increments of Rs. 5 each to the third assistant and the Sanskrit pandit and of Rs. 3 to the gymnastic instructor. These proposals are supported by the Assistant Inspector and the Inspector of Schools and the Director of Public Instruction. But the council is not disposed to accept the proposals in their entirety. The present pay of the third assistant, viz., Rs. 30 is considered by the council a reasonable one. In view of the increased work that the Sanskrit pandit has now to discharge the council proposes an increase of Rs. 2–8–0 in his pay. The gymnastic instructor has qualified himself for a first-class certificate and is entitled to a half grant from Provincial funds. The increase of Rs 3 in his pay recommended by the headmaster has the approval of the council. N...roposals are made with regard to the other teachers. If these increases are ...ed the establishment charges will come to Rs. 4,220 as against Rs. 4,070, ... estimate for the current year.

40. ...–The contingent charges of the high school have been put down ... made up of Rs. 50 for prizes, Rs. 30 for class books, Rs. 90 libr... 90 ordinary contingencies. The total estimated expenditure on ac... hool inclusive of Rs. 1,650 shown under Grant 1 for new works ... Rs. 6,130 as against the estimated receipts, Rs. 6,390, from ...ees.

...*System.*—There are at present twelve Hindu and one Mappilla ...der this system. It is proposed to open a free school for the ... Mussalman community. Some members of this community had memo- ... His Excellency the Governor in 1896 for the establishment of a free school ... the benefit of the children of that community urging on the attention of His Excellency their straitened circumstances. The Inspector of Schools, Western Circle, proposes, and the Director of Public Instruction approves of the proposal, that a provision of Rs. 240 may be made for a school for the Mussalmans. The council has adopted the proposal and provided for two teachers at Rs. 8 and Rs. 7, respectively, Rs. 3 for house-rent and Re. 1 for contingencies per mensem and the balance, Rs. 31, for result grant to the teachers. After receipt of the budget proposals from the educational officers, a petition was received from the manager of the Jemath Palli Mappilla school (a private institution) requesting the admission of his school into the salary-result system. The superintendent of primary schools, the Sub-Assistant Inspector of Schools, Northern Mappilla range, and the Assistant Inspector, West Coast Division, have all of them recommended the admission of the Sub-Assistant Inspector points out the necessity for more schools for Mappillas considering ...ir population. The council has therefore accepted their recommendations and a

...are estimated to be Rs. 3,000, which is less than ...for the current year by Rs. 600 and Rs. 200, ...ained by the fact that, under the provisions of the ...t No. III of 1897, a large number of traders and ...sessment as owing to the prevailing poverty and ...of trade, the income in a large number of cases is ...f Rs. 30.

...—It is feared that the result of the revision of ...lop the revenue, on the contrary there may be ...sessment. Ever since the withdrawal of the ...lity, the rent of houses has considerably deteri- ... in which the tax has to be totally struck off ...ey have fallen and others being for the great ...missions of tax thereon have to be allowed. ...n at the same figure as the estimate for the ... has also greatly suffered. But an increase ...ars to be collected.

...*ts.*—The figures of the revised estimate are ...ent is expected.

...vided for is with reference to the actuals ...rrent year.

... alteration under this head as compared ..., is on account of carts, the penalties on ...). A decrease is anticipated as owing to ...is hoped that the owners will have the ...cord in order to avoid payment of the

...o this as given in regard to the revised

...ting item, only Rs. 10 is estimated to

...m of Rs. 50 anticipated is in accord-

...xpected receipts from this source are ...item.

...*c.*—There is no demand for night- ...as to create a strong competition at ...e can be expected from this source. ...his head.

...fee income from the municipal ...Assistant Inspector at Rs. 4,650 ...ll Rs. 5,430. The figures have ... Cheruma and the Muhammadan

... has been put down under this

...s. 750 anticipated is estimated ...sale of the right to collect fees ...d Rs. 810, it is no... considered ... year owing to a decrease in

provision of Rs. 200 is made for this school, the provision being distributed as follows: two teachers at Rs. 6 and Rs. 5, respectively, house-rent Rs. 3 and contingencies Re. 1 per mensem, and the balance Rs. 35 for result grants to the teachers.

42. *Results Grants.*—The provision under results grants to pure result schools has been increased to Rs. 630, the increase of Rs. 30 being for the Anayidukku Mappilla school, a newly started school.

43. *Inspection.*—The Assistant Inspector of Schools proposes to fix the salary of the superintendent of primary schools at Rs. 20 to Rs. 25 to rise by an annual increment of Re. 1 and the present incumbent, who has done good work and has had long service, be paid the maximum of Rs. 25 at once. This proposal has met with the approval of the Director. The council has adopted the recommendation and provided for the increase of Rs. 5 in the pay of the superintendent. Under contingencies, the provision has been raised to Rs. 40, the increase being for the printing charges of the superintendent. The remaining items under Grant 2 call for no remarks.

44. *Grant 3, Hospitals and Dispensaries.*—Government in their order, No. 2380 M., dated 29th October 1897, reviewing the administration report of this municipality for the past year having commented upon the insufficiency of the hospital establishment, the council has provided for the appointment of an additional hospital assistant on a pay of Rs. 25 per mensem. On the recommendation of the Civil Surgeon, the council proposes to raise the pay of the ward cooly from Rs. 7 to Rs. 8 in consideration of his long and good service and the heavy work he has to do singlehanded. The Civil Surgeon further testifies to the fact that the ward cooly is a smart and intelligent servant and works very well. The allotments for medicine and supplies, diet of patients and sundries and contingencies are the same as in the revised estimate for the current year.

45. *Conservancy.*—Government has remarked on the very unsatisfactory condition of sanitation in the old town (*vide* G.O., No. 2380 M., dated 29th October 1897) and directed that endeavours should be made to remedy the defects. Though the establishment of coolies and sweepers was increased by three and six during the current year, it is felt necessary to still further increase the staff. The council has therefore provided for an additional staff of nine coolies and six sweepers for road-cleaning and two scavengers for public latrines.

46. *Private Scavenging.*—The staff of scavengers has been raised from thirteen provided for in the revised estimate for the current year to fifteen scavengers for the next year. The establishment and contingent charges which come to Rs. 1,700 exceed the anticipated receipt from fees by Rs. 700. Every effort will, however, be made to reduce the net cost of this system.

47. For cholera and epidemic charges, a sum of Rs. 950 has been allotted and conservancy contingencies estimated at Rs. 150.

48. *Grant 4.*—The allotments under this grant are the same as the revised estimate for the current year, with the exception of the pay of the chattram massalchee (choultries establishment), which has been calculated for the full year, and the allotment of Rs. 150 shown against "Other items", the decrease being due to an anticipated decrease on account of law charges.

49. *Grant 5.*—The present office establishment, which consists of only the manager and a clerk, has been found from experience to be too inadequate to discharge in a proper manner the multifarious duties of the office. Various registers have to be kept in a correct manner and the correspondence is steadily on the increase. It is a physical impossibility to expect all this work to be carried out in a satisfactory and efficient manner without additional hands. It is therefore proposed to appoint an accountant on Rs. 15 and an attender on Rs. 8 per mensem for the office. The pay of the clerk now drawing Rs. 25 is proposed to be reduced to Rs. 20 for want of funds though it is difficult to secure the services of a competent man to discharge the important duties of a correspondence clerk on a pay of Rs. 20. Provision is also made for a massalchee for the office on a pay of Rs. 2 per mensem.

50. Some changes have also been proposed under collection establishment. Provision is made for two bill clerks on a pay of Rs. 7 each for four months in the year. The preparation and issue of bills in time is impracticable unless two hands at least are

primary school. The last amount was provided for in the budget for the current year, but for reasons stated in paragraph 5 the work could not be carried out during the current year.

34. *Repairs—Communications.*—A provision of Rs. 1,000 is made for the annual repairs of roads as against Rs. 1,300 for the current year. It is not feasible to make a larger outlay under this head for want of funds, as provision has had to be made for important other works.

35. *Buildings.*—For the same reason the provision for the annual repairs of buildings has been curtailed and put down at Rs. 890.

36. *Drainage.*—The provision under this head has been raised to Rs. 300 as a smaller amount is considered insufficient for the upkeep of the drains and culverts in a satisfactory manner.

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40. *Contingencies.*—The contingent charges of the high school have been put down at Rs. 260 being made up of Rs. 50 for prizes, Rs. 30 for class books, Rs. 90 library books, and Rs. 90 ordinary contingencies. The total estimated expenditure on account of the high school inclusive of Rs. 1,650 shown under Grant 1 for new works and repairs comes to Rs. 6,130 as against the estimated receipts, Rs. 6,390, from provincial grants and fees.

41. *Salary-result System.*—There are at present twelve Hindu and one Mappilla schools worked under this system. It is proposed to open a free school for the children of the Mussalman community. Some members of this community had memorialised His Excellency the Governor in 1896 for the establishment of a free school for the benefit of the children of that community urging on the attention of His Excellency their straitened circumstances. The Inspector of Schools, Western Circle, proposes, and the Director of Public Instruction approves of the proposal, that a provision of Rs. 240 may be made for a school for the Mussalmans. The council has adopted the proposal and provided for two teachers at Rs. 8 and Rs. 7, respectively, Rs. 3 for house-rent and Re. 1 for contingencies per mensem and the balance, Rs. 31, for result grant to the teachers. After receipt of the budget proposals from the educational officers, a petition was received from the manager of the Jemath Palli Mappilla school (a private institution) requesting the admission of his school into the alary-result system. The superintendent of primary schools, the Sub-Assistant Inspector of Schools, Northern Mappilla range, and the Assistant Inspector, West Coast vision, have all of them recommended the admission of the school. The Sub-sistant Inspector points out the necessity for more schools for Mappillas considering ir population. The council has therefore accepted their recommendations and a

provision of Rs. 200 is made for this school, the provision being distributed as follows: two teachers at Rs. 6 and Rs. 5, respectively, house-rent Rs. 3 and contingencies Re. 1 per mensem, and the balance Rs. 35 for result grants to the teachers.

42. *Results Grants.*—The provision under results grants to pure result schools has been increased to Rs. 630, the increase of Rs. 30 being for the Anayidukku Mappilla school, a newly started school.

43. *Inspection.*—The Assistant Inspector of Schools proposes to fix the salary of the superintendent of primary schools at Rs. 20 to Rs. 25 to rise by an annual increment of Re. 1 and the present incumbent, who has done good work and has had long service, be paid the maximum of Rs. 25 at once. This proposal has met with the approval of the Director. The council has adopted the recommendation and provided for the increase of Rs. 5 in the pay of the superintendent. Under contingencies, the provision has been raised to Rs. 40, the increase being for the printing charges of the superintendent. The remaining items under Grant 2 call for no remarks.

44. *Grant 3, Hospitals and Dispensaries.*—Government in their order, No. 2380 M., dated 29th October 1897, reviewing the administration report of this municipality for the past year having commented upon the insufficiency of the hospital establishment, the council has provided for the appointment of an additional hospital assistant on a pay of Rs. 25 per mensem. On the recommendation of the Civil Surgeon, the council proposes to raise the pay of the ward cooly from Rs. 7 to Rs. 8 in consideration of his long and good service and the heavy work he has to do singlehanded. The Civil Surgeon further testifies to the fact that the ward cooly is a smart and intelligent servant and works very well. The allotments for medicine and supplies, diet of patients and sundries and contingencies are the same as in the revised estimate for the current year.

45. *Conservancy.*—Government has remarked on the very unsatisfactory condition of sanitation in the old town (*vide* G.O., No. 2380 M., dated 29th October 1897) and directed that endeavours should be made to remedy the defects. Though the establishment of coolies and sweepers was increased by three and six during the current year, it is felt necessary to still further increase the staff. The council has therefore provided for an additional staff of nine coolies and six sweepers for road-cleaning and two scavengers for public latrines.

46. *Private Scavenging.*—The staff of scavengers has been raised from thirteen provided for in the revised estimate for the current year to fifteen scavengers for the next year. The establishment and contingent charges which come to Rs. 1,700 exceed the anticipated receipt from fees by Rs. 700. Every effort will, however, be made to reduce the net cost of this system.

47. For cholera and epidemic charges, a sum of Rs. 950 has been allotted and conservancy contingencies estimated at Rs. 150.

48. *Grant 4.*—The allotments under this grant are the same as the revised estimate for the current year, with the exception of the pay of the chattram massalchee (choultries establishment), which has been calculated for the full year, and the allotment of Rs. 150 shown against "Other items", the decrease being due to an anticipated decrease on account of law charges.

49. *Grant 5.*—The present office establishment, which consists of only the manager and a clerk, has been found from experience to be too inadequate to discharge in a proper manner the multifarious duties of the office. Various registers have to be kept in a correct manner and the correspondence is steadily on the increase. It is a physical impossibility to expect all this work to be carried out in a satisfactory and efficient manner without additional hands. It is therefore proposed to appoint an accountant on Rs. 15 and an attender on Rs. 8 per mensem for the office. The pay of the clerk now drawing Rs. 25 is proposed to be reduced to Rs. 20 for want of funds though it is difficult to secure the services of a competent man to discharge the important duties of a correspondence clerk on a pay of Rs. 20. Provision is also made for a massalchee for the office on a pay of Rs. 2 per mensem.

50. Some changes have also been proposed under collection establishment. Provision is made for two bill clerks on a pay of Rs. 7 each for four months in the year. The preparation and issue of bills in time is impracticable unless two hands at least are

specially employed on that work. To find funds for this additional establishment, the pay of the shroff has been reduced from Rs. 25 to Rs. 15 per mensem. Provision is also made for the pay of four clerks and four peons for revision of house and land taxes for one month, *i.e.*, March 1898, the pay for which is to be disbursed only in the following month. The allotment for office contingencies (including rent of the building) has been estimated at Rs. 300 as against Rs. 430, the revised estimate for the current year.

51. *Contributions for Central Office and Audit Establishments.*—The sum of Rupees 280 shown against this has been calculated in accordance with the percentage fixed in G.O., No. 2473 L., dated 22nd December 1897.

52. As the total expenditure under Grant 5 comes to Rs. 3,020, *i.e.*, less than 10 per cent. of the estimated receipts, it is hoped that Government will not take objection to sanction the proposed additional appointments which are considered very essential to ensure a proper and punctual discharge of the onerous duties of the office and collection establishments.

53. *Refunds of other than Current Collections.*—A sum of Rs. 200 is provided for refunds as against Rs. 210, the revised estimate for the current year.

54. The total expenditure comes to Rs. 34,980, leaving a balance of Rs. 2,040 at the close of the year.

55. In my letter, No. 1800, dated 11th January 1898, I pointed out the great difficulties that existed which prevented the timely preparation of the budget statements. Much time has been lost in examining as minutely as possible the accounts of the actuals for the first eight months of the year, necessary for the preparation of the revised estimate. The delay in the submission of the budget has therefore been quite unavoidable.

Endt. on No. 294-R.

Forwarded.

(Signed) J. M. MURPHY,
Ag. Sub-Collector.

15*th February* 1898.

Endt. on C. No. 122-M.

Submitted.

2. The present Chairman is not responsible for the delay in the submission of the budget or the short collections. He found the office, when he took charge, in an indescribable state of confusion. He has, however, been working very hard to put things right, and I trust that, in a few months, the municipal administration in Cannanore will give no cause for complaint.

ALATHUR,
21*st February* 1898.

(Signed) G. W. DANCE,
Collector.

Papers to be read in Proceedings:—

Current No. 8944 of 1898, dated 11.2.98 from the Chairman, Mc. Cannanore
Current No 8324 of 189 8, dated 21.2.98 from the ~~Director of Pub Instn~~ — none —
Current No. 8634 of 1898, dated 21st.2.98 from the Director of Pub Instn
Current No. 10094 of 189 , dated 10.3.98 from the Secy Commrs.

1st Order. No. 624 m dy 22/3/98

The estimated receipts and charges of the Cannanore Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4276	3890	10030	6580
Tax on Arts	4636	3620	3210	3020
Tax on Buildings and Lands	14640	10820	10820	11030
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	1148	1160	1310	1320
Tax on Carts	41	510	750	700
Tolls	2465	2500	2530	2500
Realizations under Special Acts	"	"	50	50
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	143	80	100	90
Conservancy Receipts	83	50	100	50
Fees and Revenue from Educational Institutions ..	5146	5300	5430	5430
Fees and Revenue from Medical Institutions	60	40	30	40
Income from Markets and Slaughter-houses	787	650	810	750
License fees	128	150	150	300
Other fees	399	250	220	310
Fines under Municipal and other Acts	563	180	250	200
Interest on Investments and premium on Loans ..	"	40	"	2350
Grants and Contributions from Government	835	1600	2620	2750
Do. from Local Boards	1287	900	1200	900
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	222	600	300	1000
Miscellaneous	"	"	"	"
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	"	"	"	"
Total ..	36687	32340	39910	37020

36620

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget estimate 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	"	250	250	350	
Buildings	"	1000	1500	2620	
Drainage	"	"	"	"	
Water-supply	"	250	250	"	
Repairs—					
Communications	1147	1300	1300	~~1000~~ 1150	
Buildings	502	1140	1140	890	
Drainage	"	150	150	~~200~~ 150	
Water-supply	256	100	100	200	
Establishment	180	180	180	180	
Tools and Plant and other Stores	"	50	50	50	
Contributions for Public Works	"	"	"	"	
Total	2085	4420	4920	5390	
Grant 2.					
Training Schools	17	"	"	60	
Municipal Schools—					
(a) On the Salary System	3455	3720	4480	~~4480~~ 4420	
(b) On the Salary Result System	3006	3270	3270	~~3650~~ 3480	
Grants-in-aid—					
(a) Salary grants	"	"	"	"	
(b) Result grants	616	600	600	630	
(c) Building, Furniture, &c., grants	"	100	100	"	
Inspection	264	260	266	~~340~~ 280	
Miscellaneous	344	420	420	390	
Total	7702	8370	9130	~~9680~~ 9260	
Grant 3.					
Hospitals and Dispensaries	4354	4140	4240	~~4510~~ 4500	
Contributions	213	260	210	210	
Vaccination	387	710	710	710	
Registration of Births and Deaths	195	200	200	200	
Conservancy, Road-cleaning and Road-watering	5850	7590	8860	~~9320~~ 9210	
Total	10999	12900	14220	~~14950~~ 14830	
Grant 4.					
Lighting	883	1200	1000	1000	
Markets and Slaughter-houses	175	60	"	"	
Choultries	"	"	30	50	
Travellers' Bungalows	"	"	"	"	
Avenues	"	"	"	"	
Public Garden, Survey of Land, Fire and other charges	292	690	700	650	
Total	1350	1950	1730	1700	
Grant 5.					
Supervision and management	2605	2670	3120	3020	
Repayment of Debt	"	"	"	"	
Interest on loan	"	"	"	"	
Advances Recoverable	1894	"	"	"	
Refunds	27	210	210	200	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	~~100~~	
Grand Total	26662	30520	38330	~~34980~~ 35040	34600
Balance	10025	1820	6580	~~2040~~ 1990	2020
	36687	32340	39910	37030	36620

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs 29880 and Rs 33330, respectively, against Rs 28450 and Rs 30520, anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the taxes on vehicles, animals and carts, slaughter house fees and contributions from Government and local boards, is partly counterbalanced by a decrease under the tax on arts and private Scavenging fees, while the increase in the charges appearing under Grants 1, 2, 3 and 5 is partly met by a decrease under Grant 4. The collections under the principal taxes during the first eight months of the year were very poor, owing to the circumstances explained in para. 3 of the Chairman's letter. No expenditure was incurred during the same period on any of the new works provided for in the budget, while the outlay on repairs to buildings

tax on arts &c 14·7
" buildings 8·7
" lands 7·9

only 30 per cent of the allotment. This is most unsatisfactory. The entertainment of the five additional private scavengers on Rs 6 each, and of the temporary establishment for the revision of the house and land tax registers, referred to in paras. 7 and 8 of the Chairman's letter is sanctioned. The entertainment of a temporary record keeper on Rs 12 for the municipal office for three months whether shown in the proposition statement, is also approved, but reference should have been made to this in the Chairman's letter.

Budget Estimate for 1898-99

3. Receipts. The receipts for the ensuing year are placed at Rs 30,440 against Rs 29,880 in the revised estimate, the increase which occurs chiefly under the tax on lands, license fees and private scavenging fees, being partly counterbalanced by a decrease under the tax on arts, contributions from local boards. With reference to para. 2 of the letter from the Director of Public Instruction read above, the grant of Rs 780 taken credit for building grants for from Provincial funds will be reduced to Rs 400. Work

The increase on the pay of the Superintendent of schools having been disallowed in para 4(c) infra, the sum of Rs 100 entered as salary grants from Provincial funds on his behalf, will be reduced to Rs 80.

With reference to the Chairman's remarks in paras. 7, 30 and 46 of his letter, the Chairman is requested to report without delay the steps which the Municipal Council proposes to take for making the private scavenging service self supporting.

4. Charges. (1) The pensionable charges are put down at Rs 35,040 against the revised estimate of Rs 33,320, the increase appearing under Grants 1, 2 and 3.

(2) Grant 2. The opening of a free school for Muhammadans and the entertainment of two teachers on Rs 8 and Rs 7, respectively, for this purpose, proposed in 4d and the alterations in the salaries of the teachers of the Kshemma school shown in the proposition statement, are sanctioned, but the last proposal should, however, have been referred to in the Chairman's letter. Owing to want of funds, the increases in the salaries of the teachers of th

Municipal high school and the Superintendent of primary schools, ~~and the Conservancy~~ of pro-posed in paras. 39 and 43 cannot be approved. The Municipal Council's proposal in para. 41 to convert the Tenath Palli Mappila result school into a municipal insti-tution will also be disallowed, as the Govt. Considers this a retrograde step.

(3) Grant 3. The entertainment of an additional hospital assistant, referred to in para. 44 is sanc-tioned; but the proposed increase from Rs 7 to Rs 8 in the pay of the ward attendant only cannot be approved in the present state of the Munici-pal finances. The additions to and alterations in the Conser-vancy and private sanitary establishments referred to in paras 45 and 46 and shown in the proposition statement, are sanc-tioned, with the exception of the entertainment of three piaisbries on Rs 6, Rs 7 and Rs 7, respectively, to which no reference has been made in the Chairman's letter. With reference to clause (5) of the Sanitary Commissioner's

Note
Including the high school, the schools maintained by the Council number fifteen.

Read above
Commissioner's letter, the allotment made for epidemic charges will be raised from Rs 950 to Rs 1100. The remarks in clause (2) of this letter will be carried to the Municipal Council for careful consideration and report.

(4) Grant 5. The additions to and alterations in the municipal office and collection establishments pro-posed in paras. 49 and 50, are sanctioned.

5- As revised by Government, the budget closes with a balance of Rs 2020 or only 6·7 per. cent of the estimated receipts. ~~This should be borne in mind when the proposals for the year by effecting economy should be made practicable.~~

V.R
21/3/98

J.H.I. 21.3.98

Chairman, M.C. Cannanore /2
Collr. of Malabar.
President, Dt. Bd. Malabar /10
Sanitary Inspector General. /W
Director of Public Instruction /4
Collector General /9
Secretary Local Board /6
Commissioner /13
Engineer

894 Enclosure No. 2 to letter no. 1965 -

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Cananore during the official year 1898-99.

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	- - -	6580 - -	10030 - -	3890 - -	4276 6 4
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3000 - -	- - -	3200 - -	3600 - -	4035 6 9
b. Tax on buildings (section 63) ..	8000 - -	- - -	8000 - -	8000 - -	10551 - 9
c. Tax on lands (section 63) ..	3000 - -	14000 - -	2800 - -	2800 - -	3939 5 1
d. Water-tax on buildings and lands (section 75)	- - -	- - -	- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	700 - -	- - -	700 - -	600 - -	628 8 -
f. Tax on animals (section 77) ..	600 - -	- - -	600 - -	550 - -	519 - -
g. Tax on carts and other vehicles without springs (section 85) ..	600 - -	1900 - -	600 - -	500 - -	468 8 -
h. Tolls (section 91)—					
Gross receipts ..	2500 - -	2500 - -	2530 - -	2500 - -	2165 - -
Less Local Fund share ..					
i. Penalties on account of—					
i. Tax on arts	20 - -	- - -	10 - -	20 - -	1 - -
ii. Tax on buildings ..	20 - -	- - -	10 - -	10 - -	150 - -
iii. Tax on lands	10 - -	- - -	10 - -	10 - -	
iv. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- -
v. Tax on vehicles, &c. ..	10	- - -			
vi. Tax on animals	10 - -	- - -	10 - -	10 - -	
vii. Tax on carts, &c. ..	100 - -	170 - -	150 - -	10 - -	
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—		1950 - -			
a. Pounds	50 - -	- - -	50 - -		
b. Ferry rents					
c. Fees under Act II of 1888 ..		50 - -			
Carried forward ..		18620 - -	18670 - -	18610 - -	22757 12 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cannanore during the official year 1898-99—*continued.*

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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.
Brought forward ..	- - -	18620 - -	18670 - -	18610 - -	22757 12 7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	10 - -	- - -	20 - -	10 - -	
ii. Rent of buildings					
iii. Avenue receipts	10 - -	- - -	20 - -	10 - -	28 15 9
iv. Fees from Travellers' Bungalows	50 - -	- - -	40 - -	50 - -	55 - -
b. i. Sale-proceeds of lands and buildings	- - -	- - -	- - -	- - -	55 - -
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 - -	- - -	40 - -	20 - -	3 13 6
c. Conservancy receipts—					142 13 3
Sale-proceeds of night-soil, street refuse, &c.	50 - -	- - -	100 - -	50 - -	82 13 4
d. i. Fees from educational institutions	5430 - -	- - -	5430 - -	5300 - -	5141 10 6
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	4 13 6
e. i. Sale-proceeds and composition fees of medicines ..	40 - -	- - -	30 - -	40 - -	59 11 1
ii. Other Hospital receipts ..	- - -	- - -	- - -	- - -	- - -
f. i. Income from markets ..					
ii. ,, slaughter-houses.	750 - -	- - -	810 - -	650 - -	787 - -
g. Other fees					
i. Distraint fees	200 - -	- - -	100 - -	100 - -	211 11 6
ii. License fees	300 - -	- - -	150 - -	160 - -	127 12 -
iii. Cartstand fees	100 - -	- - -	110	150 - -	183 - -
iv. Other fees	10 - -	- - -	10 - -	- - -	4 - -
h. Fines under Municipal and other Acts.	200 - -	- - -	250 - -	180 - -	563 - -
i. Interest on investments					
i. General, including choultries	- - -	- - -	- - -	- - -	- - -
ii. Educational	- - -	- - -	- - -	40 - -	- - -
iii. Medical					
j. Premium on loans					
		7170 - -			
Carried forward ..		25790 - -	25760 - -	25350 - -	30066 1 9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cannanore during the official year 1898-99—*cont.*

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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.
Brought forward ..		25790 - -	25760 - -	25350 - -	30066 1 9
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings	780 - -				
Municipal Schools ..	1370 - -	- - -	1950 - -	1070 - -	300 10 -
Other purposes Supdt.	100 - -	- - -	140 - -	80 - -	
ii. Medical	300 - -	- - -	300 - -	300 - -	341 11 3
iii. Other purposes—					
Communications ..	- - -	- - -	- - -	- - -	- - -
Water-supply	- - -	- - -	- - -	- - -	- - -
Drainage	- - -	- - -	- - -	- - -	- - -
Sanitation	- - -	- - -	- - -	- - -	- - -
Other purposes Military Contribn.	200 - -	- - -	230 - -	150 - -	193 - -
b. From Local Boards—					8358
i. Education	- - -	- - -	- - -	- - -	- - -
ii. Medical	900 - -	- - -	1200 - -	900 - -	1287 6 1
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—		3650 - -			
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1000 - -	- - -	300 - -	600 - -	221 10 -
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					
		1000			
Carried forward ..		30440 - -	29880 - -	28450 - -	32410 10 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cannanore during the official year 1898-99.—*cont.*

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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.
Brought forward ..		30440	29880	28450	32410 10 1
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					
Total Receipts ..		30440	29880	28450	32410 10 1
Grand Total ..		37020	39910	32340	36687 .. 5

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first—all classes.
2. Tax on buildings is levied at per cent. and tax on lands at annas per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. per cart. per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Gangadhara
Chairman

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

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

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1898-99.

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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 I—(*Public Works*)—					
1. New Works—					
a. Communications	350 - -	- - -	250 - -	250 - -	- - -
b. Buildings	2620 - -		1500 - -	1000 - -	- - -
c. Drainage	- - -	- - -	- - -	- - -	- - -
d. Water-supply	- - -	2970 - -	250 - -	250 - -	- - -
2. Repairs—					
a. Communications	1000 - -	- - -	1300 - -	1300 - -	1146 15 6
b. Buildings	890 - -	- - -	1140 - -	1140 - -	502 6 5
c. Drainage—					
i. Repairs to works ..	300 - -	- - -	150 - -	150 - -	- - -
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	200 - -	2390 - -	100 - -	100 - -	
ii. Establishment					
iii. Contingencies					255 12 4
3. Establishment	180 - -	180 - -	180 - -	180 - -	180 - -
4. Tools and Plant and other stores.	50 - -	50 - -	50 - -	50 - -	- - -
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		5590 - -	4920 - -	4420 - -	2085 2 3
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	60 - -	- - -	- - -	- - -	16 13 4
2. Municipal Schools—					
i On Salary System—					
a. Establishment	4220 - -	4540 - -	4070 - -	3610 - -	3284 13 11
b. Contingencies	260 - -	4480 - -	410 - -	110 - -	169 12 2
Carried forward ..		4480 - -	4480 - -	3720 - -	3471 7 5

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-98 (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 ..		4480 - -	4480 - -	3720 - -	3471 7 5
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2170 - -	- - -	1880 - -	1930 - -	1864 3 4
b. Result Grants	1240 - -	- - -	1160 - -	1000 - -	968 4 6
c. Contingencies	270 - -	3680 - -	230 - -	340 - -	173 2 3
3. Salary Grants			327 0	327 0	300 5 10 1
4. Results Grants	630 - -	630 - -	600 - -	600 - -	616 9 -
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300 - -	- - -	240 - -	240 - -	240 - -
ii. Contingencies	40 - -	340 - -	20 - -	20 - -	24 - -
7. Miscellaneous—					
a. Building, furniture, &c., grants ..			100 - -	100 - -	
b. Common gymnasium—			420	420	
i. Establishment	180 - -	- - -	180 - -	180 - -	174 - 3
ii. Contingencies	10 - -	190 - -	10 - -	10 - -	- - -
c. Common Drawing Master—					
i. Establishment	180 - -	- - -	180 - -	180 - -	169 13 2
ii. Contingencies	20 - -	200 - -	20 - -	20 - -	
d. Other items			30 - -	30 - -	343 13 5
Total, Grant II ..		9520 - -	9130 - -	8370 - -	7701 7 11
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	1930 - -	- - -	1580 - -	1580 - -	1513 13 4
b. Medicines and Supplies	1000 - -		1000 - -	1000 - -	1219 2 5½
c. Diet of Patients	1000 - -		1000 - -	900 - -	1232 14 11½
d. Sundries and Contingencies ..	660 - -		660 - -	660 - -	388 5 4
e. Contributions to Local Boards ..					
&c., &c., &c. ..		4610			
Carried forward ..		4510 - -	4240 - -	4140 - -	4354 4 1

Statement II.—Expenditure from the Municipal Fund of the Town of ____ for the official year 189 -9 —*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Total of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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.
Brought forward ..	- - -	4510 - -	4240 - -	4140 - -	4354 4 1
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	110 - -	- - -	110 - -	120 - -	105 - -
ii. Sanitary Inspection ..	80 - -	- - -	80 - -	120 - -	84 - -
iii. Medical Reserve staff ..	20 - -	210 - -	20 - -	20 - -	24 - -
iv. Cutlers' Establishment ..					
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 - -	311 8 -
b. Contingencies	400 - -	710 - -	400 - -	400 - -	75 8 7
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	190 - -		190 - -	190 - -	190 - 11
b. Contingencies	10 - -	200 - -	10 - -	10 - -	5 5 8
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	4900 - -	- - -	3960 - -	3610 - -	2994 1 -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1620 - -	- - -	2080 - -	1620 - -	1633 5 -
b. Private scavenging—					
i. Establishment	1100 - -	- - -	740 - -	670 - -	658 12 -
ii. Contingencies, such as cost of scavenging carts, &c. ..	600 - -	- - -	780 - -	600 - -	521 15 3
c. Cholera charges ..	950 - -	- - -	1100 - -	950 - -	
d. Contingencies	150 - -	9320 - -	200 - -	140 - -	41 9 9
&c., &c., &c. ..					
Total, Grant III ..		14950 - -	14220 - -	12900 - -	10999 6 3

8860 7590 KK49-11

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1898-99 —*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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	1000 - -	1000 - -	1000 - -	1200 - -	883 - 1
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies				60 - -	175 -
3. Choultries—					
a. Establishment	50 - -	50 - -	30 - -	- - -	- - -
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 ..		1050 - -	1030 - -	1260 - -	1058 - 1

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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.
Brought forward ..		1050 - -	1030 - -	1260 - -	1058 - 1
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..					103 12 0
iii. Printing	500 - -	- - -	500 - -	500 - -	176 9 1
iv. Compensation for lands ..					
v. Other items	150 - -	650 - -	200 - -	190 - -	11 12 -
Total, Grant IV ..		1700 - -	1730 - -	1950 - -	1350 1 2
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1190 - -		970 - -	970 - -	934 7 -
ii. Inspection	360 - -		360 - -	360 - -	390 - -
b. Collection of Municipal Taxes—					
i. Establishment	740 - -		950 - -	720 - -	666 5 5
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	100 - -		100 - -	30 - -	51 4 7
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	300 - -		430 - -	280 - -	318 3 2
e. Contributions for Central office and Audit establishments ..	280 - -		260 - -	260 - -	197 - -
Allowance to Collector's Cook	50 - -	3020 - -	50 - -	50 - -	48 - -
Total, Grant V ..		3020 - -	3120 - -	2670 - -	2605 4 2
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 years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	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.
Advances recoverable—					
a. Permanent					4 - -
b. Others					1890 - -
Refunds of other than current collections ..	200 - -		210 - -	210 - -	26 8 -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		200 - -			
Total Expenditure ..		34980 - -	33330	30520 - -	26661 13 9
Balances—					
a. Municipal Fund		2040 - -	6580 - -	1820 - -	10025 2 8
b. Endowments					
c. Water-tax Fund					
Grand Total ..		37020 - -	39910 - -	32340 - -	36687 - 5

Note to Statement II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash	
Balance of Loans		Securities	
Deposits to be adjusted		Deposit Balance .. { Cash	
Other Liabilities (in detail)		Securities	
		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 ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

Chairman

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

Part I.—New Works.

Number.	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	Newroad at Chowa (old Town)	100							
2	Wooden bridge - do. do.	250							
3									
	Total ..	350							
(b)	Buildings								
1	Corrugated iron latrine	400							
2	Sentry box latrines	100							
3	Dust bins	100							
4	Compound wall for Sheep slaughter-house	170							
5	Gymnastic hall for the Municipal High School	500							
6	Improvements to the Verandah classes of the high School and the erection of Office rooms	1000							
7	Building for Puthiapatikka Mapillah School (Delery Resales)	350							
	Total ..	2620							

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

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	Burnacherry road (Main and branch	100	..	..				
2	Pagoda "	50	..	..				Metalled or Gravelled } Unmetalled.
3	European Hospital "	50	..	..				
4	Eastern and Western Talap roads	75	..	..				
5	Mussaferkhana branch road	25	..	..				Total mileage under maintenance.
6	Pig Street road (Camp bazaar	100	..	..				
7	Pattalam "	50	..	..				Metalled or Gravelled } Unmetalled.
8	Doby Street " (Camp Bazaar)	25	..	..				
9	Chalai or Mannanar road in front of Thali Kavu and Village Temple.	50	..	..				
10	Jail road	50	..	..				
11	Cakad "	75	..	..				
12	Buffalo Village "	25	..	..				
13	Mydanom "	50	..	..				
14	Ballard "	25	..	..				
15	Thayatheroo "	75	..	..				
16	Anayituku "	100	..	..				
17	Cleaning side drains	75	..	..				
	Total ..	1000	..	..				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P.	
(b)	Buildings							
1	Hospital	150	..	..				
2	High School	150	..	..				
3	Mussaferkhana	25	..	..				
4	Traveller's Bungalow	100	..	..				
5	Public latrines	250	..	..				
6	Cholera Shed	50	..	..				
7	Small pox shed	50	..	..				
8	Night Soil Cart Shed	15	..	..				
9	Gymnastic "	25	..	..				
10	Verandah Classes	25	..	..				
11	Dry earth sheds to latrines	25	..	..				
12	Sheep Slaughterhouse	25	..	..				
	Total ..	890	..	..				

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	Main road of Burnacherry	150	.	.				
2	Repairing and Constructing para pets &c of laterite Culverts	150	.	.				
	Total ..	300	.	.				
(*d*)	Water-supply							
1	Repairing Circular drains &c of							
2	drinking water wells	100	.	.				
3	Deepening a well at Buffalo Village at Thekya	100	.	.				
	Total ..	200	.	.				

Statement II-B.—Details of Municipal Establishments.

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

Statement II-B.—Details of Municipal Establishments—*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	1	5	.	.	60	.	.
Total ..	1	5	.	.	60	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	100	.	.	1200	.	.
1st Assistant Master	1	60	.	.	720	.	.
2nd „ „	1	50	.	.	600	.	.
3rd	1	30	.	.	360	.	.
4th	1	25	.	.	300	.	.
5th	1	20	.	.	240	.	.
Drawing Master	1	20	.	.	240	.	.
Sanscrit Pandit (1×15+17½×1	1	15×14	8	-	207	8	-
Gymnastic Instructor (1×12+11×15)	1	12×15	.	.	177	.	.
Peon	1	7	.	.	84	.	.
Do.	1	6	.	.	72	.	.
Joty	1	2	.	.	24	.	.
Total ..	12	352	8	-	4224	8	-
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—							
Hindu Primary Schools.							
Teacher at Rs 8	1	8	-	-	96	-	-
Teachers - Rs 6	13	12×6	78	-	936	-	-
Do „ Rs 5	10	11×5	50	-	600	-	-
Do „ Rs 3	1	4×3	-	-	36	-	-
Mapilla							
Teacher at Rs 8	1		8	-	96	-	-
Teachers at Rs 6 (6×12+6×11)	2	11×6	12	-	138	-	-
Teachers „ Rs 5 (5×11	1		5	-	55	-	-
Do „ Rs 4	1		4	-	48	-	-
Mussalman							
Teacher at Rs 8 (8×11)	1	new	8	-	88	-	-
Hindustanee Munshee „ Rs 7 (7×11)	1	new	7	-	77	-	-
Total ..	32	183	-	-	2170	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster Superintendent ..	1	25	.	.	300	.	.
Total ..	1	25	.	.	300	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. b. GYMNASTIC INSTRUCTORS	1	15			180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. DRAWING MASTERS	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates Hospital Assistant	1	35	.	.	420	.	.
" " .. D. 25×11	1	25	.	.	275	.	.
Midwife	1	15	.	.	180	.	.
Clerk	1	12	.	.	144	.	.
Compounder	1	15	.	.	180	.	.
Servants .. Nurse	1	8	.	.	96	.	.
" .. Ward. Cooly 7+8×11 ..	1	7+ 8	.	.	95	.	.
" .. Cook	1	7	.	.	84	.	.
" Waterman	1	6	.	.	72	.	.
" Small. pox attendant	1	6	.	.	72	.	.
" Peon	1	6	.	.	72	.	.
" Male Coty	1	7	.	.	84	.	.
" Female Coty	1	6	.	.	72	.	.
Total ..	13	156	.	.	1846	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors . Overseer ..	1	25	-	-	300	-	-
" Sanitary Inspector ..	1	15	-	-	180	-	-
" Sub Overseer ..	1	15	-	-	180	-	-
Maistries .. 10×11	1	× 10	-	-	110	-	-
Scavengers Do. at Rs 7 (2×7×11) ..	2	× 14	-	-	154	-	-
Sweepers Coolies @ Rs 6 (13×6×12+1×6×11	14	13 × 84	-	-	1002	-	-
Do @ Rs 5 (2×5×12+4×5×11	6	2 × 30	-	-	340	-	-
Do @ Rs 4 (4×4×11)	4	× 16	-	-	176	-	-
Sweepers @ Rs 3 (9×3×12+3×3×11)	12	18 × 36	-	-	423	-	-
Do @ Rs 2½ (5×2½×12+2½×11)	6	× 15	-	-	177	8	-
Do @ Rs 2 (4×2×12+2×2×11)	6	× 12	-	-	140	-	-
Scavengers @ Rs 7	12	84	-	-	1008	-	-
Do @ Rs 6 (6×6×12+2×6×11)	8	6 × 48	-	-	564	-	-
Peons @ Rs 6	2	12	-	-	144	-	-
Total ..	76	416	-	-	4898	8	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	8	.	.	96	.	.
Maistries							
Scavengers @ Rs. 6 (8×6×12+4×6×11) ..	12	6	72	.	840	.	.
Do @ Rs. 5. (3×5×11)	3	5	15	.	165	.	.
1 @ 8							
6 @ 6							
4 @ 4							
Total ..	16	95	.	.	1101	.	.
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 .. Mussalchy.	1	4	.	.	48	.	.
Total ..	1	4	.	.	48	.	.
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—							
i. Office—							
Manager	1	50	.	.	600	.	.
Clerks .. (25.+ 20×11	1	25×20	.	.	245	.	.
„ Attender. (8×11).	1	×18	.	.	88	.	.
„							
Accountant .. ..(15×11)	1	×15	.	.	165	.	.
Peons	1	6	.	.	72	.	.
Mussalchy (2×11)	1	×2	.	.	22	.	.
Total ..	6	101	.	.	1192	.	.
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 ..					360	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					360	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks Shroff.	1	25×15	.	.	180	.	.
Bill Collectors @ Rs 12+10. respectively ..	2	22	.	.	264	.	.
Peons .. @ Rs 7+6.. do ..	2	13	.	.	156	.	.
Bill clerks @ Rs 7 (for four months)	2	14	.	.	56	.	.
Revision of House & Land Taxes							
Clerks @ Rs 15 (for one month)	4	60	.	.	60	.	.
Peons @ Rs 6 (do)	4	24	.	.	24	.	.
Total ..	15	148	.	.	740	.	.
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) ..							

Chairman

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

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

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	50	-	-	600	-	-
Clerks .. (25 + 20 × 11	1	25 × 20	-	-	245	-	-
„ Attender (8 × 11)	1	× 8	-	-	88	-	-
„							
Accountant .. .. (15 × 11)	1	× 15	-	-	165	-	-
Peons	1	6	-	-	72	-	-
Mussalchy (2 × 11)	1	× 2	-	-	22	-	-
Total ..	6	101	-	-	1192	-	-
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 ..					360	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					360	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks Shroff.	1	25 × 15	-	-	180	-	-
Bill Collectors @ Rs. 12 + 10 respectively ..	2	22	-	-	264	-	-
Peons .. @ Rs 7 + 6 .. do ..	2	13	-	-	156	-	-
Bill clerks @ Rs 7 (for four months)	2	14	-	-	56	-	-
Revision of House & Land Taxes							
Clerks @ Rs 15 (for one month)	4	60	-	-	60	-	-
Peons @ Rs 6 (do)	4	24	-	-	24	-	-
Total ..	15	148	-	-	740	-	-
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) ..							

Chairman

STATEMENT IV-A.—*Municipality of* Cannanore, Demand, Collection and Balance tatement for the year 1898-99.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on arts, &c.	3000 " "	300 " "	2700 " "	2600 " "	" " "	" " "	100 " "
2. Tax on buildings	7200 " "	200 " "	7000 " "	6800 " "	100 " "	" " "	100 " "
3. Tax on lands	2700 " "	100 " "	2600	2550 " "	" " "	" " "	50 " "
4. Water-tax on buildings and lands ..							
5. Tolls (gross receipts)	2500 " "	" " "	2500 " "	2500 " "	" " "	" " "	
6. Market rents							
7. Slaughter-house fees	750 " "	" " "	750 " "	750 " "	" " "	" " "	
8. Rent of cart-stands	100 " "	" " "	100 " "	100 " "	" " "	" " "	
9. Private scavenging fees	1000 " "	" " "	1000 " "	600	" " "	" " "	100 " "
10. Tax on Vehicles	700 " "	" " "	700 " "	600	" " "	" " "	50
11. Tax on animals	600 " "	" " "	500 " "	450 " "	" " "	" " "	
12. Tax on carts	500 " "	" " "	500 " "	500 " "	" " "	" " "	
13. Sale proceeds of rubbish	50 " "	" " "	50 " "	50 " "	" " "	" " "	
14 Fees from Travellers Bungalow	50 " "	" " "	50 " "	50 " "	" " "	" " "	
Total ..	19050 " "	600 " "	18450 " "	17950 " "	100 " "	" " "	400 " "

E. Govindan Nair
Chairman

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.	500 " "	200 " "	700 " "	400 " "	" " "	200 " "	100 " "	
2. Tax on buildings	1100 " "	500 " "	1600 " "	1200 " "	" " "	200 " "	200 " "	
3. Tax on lands	350 " "	300 " "	650 " "	450 " "	" " "	100 " "	100 " "	
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								
Tax on Vehicles	200 " "	100 " "	300 " "	100 " "	" " "	150 " "	50 " "	
Tax on Animals	300 " "	200 " "	500 " "	150 " "	" " "	200 " "	150 " "	
Tax on Carts.	150 " "	100 " "	250 " "	100 " "	" " "	50 " "	100 " "	
Total ..	2600 " "	1400 " "	4000 " "	2400 " "	" " "	900 " "	700 " "	

32

Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Coimbatore for the year 1897-98.

(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		(a)	(b)		(a) Proceedings of Govt No 1277 M. miss dated 26th May '97. (b) Deductions made in the revised estimate passed by the Council on 31st January '98
Grant II. Municipal Schools. Salary System. Estt:	3610 " "	480 " "	20 " "	4070 " "	
" III Sanitation and Medical Services					
5 Conservancy a: i Establishment.	3610 " "	(c) 350 " "		3960 " "	(c) Sanctioned by the Council 9th June '97 (Vide my letter No 468 dated 23rd November '97
ii Other charges	1620 " "	(d) 230 300	(b) 70 " "	2080 " "	(d) Sanctioned by the Council 3rd Decr '97
Private Scavenging i Establishment.	670 " "	(e) 210 " "	(b) 140 " "	740 " "	(e) Do. Do.
ii Contingencies	600 " "	(f) 150 " "	" " "	780 " "	(f) Do. Do.
		(g) 30			(g) Increase as per Revised Estimate passed by Council 31st Jany '98
" IV. Lighting and Miscellaneous. Charities Estt:	" " "	(h) 40 " "	(b) 10 " "	30 " "	(h) Sanctioned by the Council 24th January '97 (Vide my letter No 1468 dated 23rd November '97
" V. Supervision and Management. Collection of taxes. Estt:	720 " "	(i) 180 " " (j) 90	(b) 40 " "	950 " "	(i) Sanctioned by the Council 5th June and 17th August 97 (Vide my letter above quoted (j) Sanctioned by the Council 26th January '98

Chairman

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

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

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

Statement VI.—Revised Estimate for 1897-98.

Enclosure No. I to letter No. 1965

STATEMENT VI.—Revised Estimate—(Receipts) for 1897-98.

Items	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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	10,030	.	.	.	.	.	.	.	.	10,030	..		3890	..		
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—	(a)									(b)						
X *a.* Tax on arts, &c. (section 53) ..	470	.	.	2494	6	9	2730	.	.	3200			3600	.	.	(a) Exclusive of Rs 877 in deposit to be adjusted within the current year. (b) Owing to a large
X *b.* Tax on buildings (section 63) ..	692	7	7	6882	5	5	7307	8	5	8000	..		8000	.	.	
Y *c.* Tax on lands (section 63) ..	219	15	10	2646	11	8	2680	-	2	2800	..		2800	..		decrease in the demand as finally settled for the current year
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) ..	558	8	"	57	"	"	141	8	"	700	..		600			Increase expected
f. Tax on animals (section 77) ..	507	15	6	113	"	"	92	"	6	600	..		550	..		Do
g. Tax on carts and other vehicles without springs (section 85) ..	534	"	"	82	8	"	66	"	"	600	..		500	..		Greater efforts made in seizing unregistered carts
h. Tolls (section 91)—																
Gross receipts	1683	5	4	763	5	4	846	10	8	2530	..		2500	.		As per Contract rate.
Less Local Fund share ..																

i. Penalties on account of—																
i. Tax on arts	"	8	"	1	"	"	9	8	"	10	..		20	..		Efforts are being made to collect taxes under warrants and hence minimizing the necessity for prosecution
ii. Tax on buildings ..				144	"	"	10	"	"	10	..		10	..		
iii. Tax on lands							10	"	"	10	..		10	..		
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..																
vi. Tax on animals							10	"	"	10	..		10	..		
vii. Tax on carts, &c. ..	139	2	"				10	14	"	150	..		10	..		Penal provisions for unregistered carts rigorously enforced
viii. Evasion of tolls																
3. REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds	30	10	6				19	5	6	50	..					These fees used to be credited to deposit account formerly but now carried to the credit of Municipal Funds.
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 ..																
iii. Avenue receipts	13	9	3	28	15	9	6	6	9	20	..		10	..		Owing to larger sale of avenue
iv. Fees from Travellers' Bungalows	26	"	"	17	5	4	14	"	"	40	..		50	..		As per contract rate and resolution No. 4 9/6/97
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.																
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	31	8	8	"	"	"	8	7	4	40	..		20	..		
Carried forward ..	4907	10	8	13280	10	3	13862	5	4	18770	..		18690	..		

Statement VI.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	4907 10 8	13230 10 3	13862 5 4	18470	18690	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	68 5 4	25 4 ..	31 10 8	100	50	Contract rate
d. i. Fees from educational institutions	3023 7 ..	1969 12 6	24069 -	5430	5300	More income expected from fees owing to increase in strength.
ii. Other revenue from educational institutions ..	.. .. ..	4 13 6	-	-	.. .. ..	
e. i. Sale-proceeds and composition fees of medicines ..	20 12 6	26 5 4	9 3 6	30	40	Decrease based upon the actuals for 8 months
ii. Other Hospital receipts ..						
f. i. Income from markets ..						
ii. ,, slaughter-houses	508 8 ..	295 12 ..	301 8 ..	810	650	As per contract rate
g. Other fees						
i. Distraint fees & Warrant fees	37 11 7	155 5 10	62 4 5	100	100	
ii. License fees	121 2 ..	10 6 ..	28 14 ..	150	150	
iii. Cartstand fees	74	76 14 8	36	110	150	As per contract rate
iv. Other fees	2	1	8	10	.. .. ..	For Extracts from Birth and Death Registers
h. Fines under Municipal and other Acts	227 3 11	395 2 ..	22 12 1	250	180	Larger income already made than was anticipated on account of prosecutions for nuisances &c
i. Interest on investments—						
i. General, including choultries						
ii. Educational					40	Not drawn as there were no students qualified for the Scholarship.
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings						
Municipal Schools ..	694	300 10 ..	1256	1950	1070	Including arrears of Grant for 1896/97.
Other purposes	72	.. .. ..	68	140	80	Do
ii. Medical	90	30	210	300	300	
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes Military Contribution.	127	94	103	230	150	Expected increase from tax on arts assessed on Military Officers
b. From Local Boards—						
i. Education						
ii. Medical		1287 6 1	1200	1200	900	Contribution will be claimed for the full year
iii. Other purposes						
Carried forward ..	9973 13 ..	17903 6 2	19606 3 -	29580	27850	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	9973 13 -	17903 6 2	19606 3 -	29580 - -	27850 - -	
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 ..	51 8 -	29 2 -	248 8 -	300 - -	600 - -	The collection having greatly suffered during to the culpable negligence and suspected misappropriation on the part of the Scavenging Inspector who is on that account suspended. With the exception of the Annual statements (W-A and W-B of 1896/97 in which the uncollected balance appears as Rs 687-14-0 there are no records in the Office in support of the arrears. Hence nothing could be ~~done~~ done towards the collection of arrears.
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						
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						
Total Receipts ..	10025 5 -	17932 8 2	19854 11 -	29880 - -	28450 - -	
Grand Total ..	20,055 5 -	. . .	19854 11 -	39910 - -	32340 - -	

Statement VI.—Revised Estimate—(Charges) for 1897-98 —*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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 ..							250	"	"	250	"	"	250	"	"	
b. Buildings ..							1500	"	"	1500	"	"	1000	"		1 Cinerator 350, School Gymnasium Rs 500, Latrine Rs 400 Sentry boxes Rs 156 and Chenuma School building Rs 100
c. Drainage																
d. Water-supply ..							250	"	"	250	"	"	250	"	"	
2. REPAIRS—																
a. Communications	1051	5	1	476	11	9	248	10	11	1300	"	"	1300	"	"	
b. Buildings	344	3	9	353	9	"	795	12	3	1140	"	"	1140	"	"	
c. Drainage—																
i. Repairs to works ..							150	"	"	150	"	"	150	"	"	
ii Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	38	2	11	"	"	"	61	13	1	100	"	"	100	"	"	
ii. Establishment																
iii. Contingencies				253	4	1										
3. ESTABLISHMENT	108	8	"	75	"	"	71	8	"	180	"	"	180	"	"	
4. TOOLS AND PLANT AND OTHER STORES.	6	2	"	"	"	"	43	14	"	50	"	"	50	"	"	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I ..	1548	5	9	1158	8	10	3371	10	3	4920	"	"	4420	"	"	
GRANT II—(*Education.*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	"	"		5	"	"	"	"	"	"	"	"				
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	2662	10	8	1099	14	"	1407	5	4	4070	"	"	3610	"	"	Increased scale of Salaries sanctioned in G.O.R. 1277 M. mis dated 24th May 1897
b. Contingencies	94	6	4	44	5	9	315	9	8	410	"	"	110	"	"	Furniture, Class and Library books, prizes and ordinary Contingencies
ii. On Salary-Results System—																
a. Fixed Payments	1125	11	1	623	"	"	754	1	11	1880	"	"	1930	"	"	Decreased Expenditure shown in the Asst Inspr's Statement
b. Results Grants	11	"	6	968	4	6	1148	15	6	1160	"	"	1000	"	"	Increased - do -
c. Contingencies	128	4	"	61	2	3	101	12	"	230	"	"	340	"	"	As per Assistant Inspector's Statement
3. SALARY GRANTS																
4. RESULTS GRANTS	60	2	"	516	9	"	539	14	"	600	"	"	600	"	"	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	4082	5	7	3318	3	6	4267	10	5	8350	"	"	7590	"	"	

Statement VI.—Revised Estimate—(Charges) for 1897-98 —*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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 ..	4082	5	7	3318	3	6	4267	10	5	8350	"	"	7590	"	"	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	160	"	"	80	"	"	80	"	"	240	"	"	240	"	"	
ii. Contingencies	14	"	6	8	2	2	2	15	6	20	"	"	20	"	"	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..							100	"	"	100	"	"	100	"	"	
b. Common gymnasium—																
i. Establishment	116	9	10	60	"	"	63	6	2	180	"	"	180	"	"	
ii. Contingencies							10	"	"	10	"	"	10	"	"	
c. ~~Other items~~ Common Drawing Master	120	"	"	60	"	"	60	"	"	180	"	"	180			
D° Contingencies							20	"	"	20	"	"	20	"	"	
Other items							30	"	"	30	"	"	30	"	"	
Total, Grant II ..	4495	15	11	3526	5	8	4634	"	1	9130	"	"	8370	"	"	

GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1034	15	2	508	"	"	545	"	10	1580	"	"	1580	"	"	
b. Medicines and Supplies	95	3	3	77	13	6	904	12	9	1000	"	"	1000	"	"	
c. Diet of Patients	742	2	5	310	15	7	257	13	7	1000	"	"	900	"	"	Increased expenditure expected
d. Sundries and Contingencies ..	253	1	5	198	6	6	406	14	7	660	"	"	660	"	"	
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..				105	"	"	110	"	"	110	"	"	120	"	"	Calculated at last year's figure
ii. Sanitary Inspection ..				84	"	"	80	"	"	80	"	"	120	"	"	D° D°
iii. Medical Reserve staff ..				24	"	"	20	"	"	20	"	"	20	"	"	
iv. Cutlers' Establishment ..																
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—																
i. Medical Schools ..																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATION—																
a. Establishment	207	14	"	129	8	"	102	2	"	310	"	"	310	"	"	
b. Contingencies																
c. ~~Contributions to Local Boards~~ ..	270	2	"	45	11	"	129	14	"	400	"	"	400	"	"	
Carried forward ..	2603	6	3	1483	6	7	2556	9	9	5160	"	"	5110	"	"	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98., 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 ..	2603 6 3	1483 6 7	2556 9 9	5160 " "	5110 " "	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	125 12 4	63 12 "	64 3 8	190 " "	190 " "	
b. Contingencies	5 6 6	3 15 "	4 9 6	10 " "	10 " "	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	2296 12 1	1044 " "	1663 3 11	3960 " "	3610 " "	Additional staff of Coolies and sweepers entertained to carry out Sanitary requirements in an efficient manner Vide this office letter No. 1468 s/23.11.97.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1039 15 "	451 12 "	1040 1 "	2080 " "	1620 " "	2 wheel barrows for Thayyil and 2 night soil carts and bulls provided for.
b. Private scavenging—						
i. Establishment	438 5 1	234 9 "	301 10 11	740 " "	670 " "	5 additional Scavengers provided for
ii. Contingencies, such as cost of scavenging carts, &c. ..	358 7 "	204 9 "	421 9 "	780 " "	600 " "	1 more night soil cart provided for
c. Cholera charges	926 12 5	" " "	173 3 7	1100 " "	950 " "	Heavy cholera charges owing to virulent outbreak of Cholera and charges on account of plague inspection Staff
d. Contingencies	165 3 2	41 9 9	34 12 10	200 " "	140 " "	
Total, Grant III ..	7959 15 10	3527 9 4	6260 " 2	14220 " "	12900 " "	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment						
b. Contingencies	611 13 6	413 3 7	388 2 6	1000 " "	1200 " "	Reduced expenditure on account of Contract
2. i. Markets—						
a. Establishment						
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies		55 " "	" " "	" " "	60 " "	No expenditure expected
3. Choultries—						
a. Establishment	16 " "		14 " "	30 " "		A Mussalchy appointed for Chathram (Vide this Office letter No. 1468 s/23.11.1897
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 ..	627 13 6	468 3 7	402 2 6	1030 " "	1260 " "	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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	55	"	"	—	—	"										These advances are expected to be adjusted within the year
b. Others	585	—	—	410	"	"										
Refunds of other than current collections ..				26	8	"	210	"	"	210	"	"	210	"	"	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	17158	9	1	10485	12	9	16811	6	11	33330	"	"	30520	"	"	
Balances—																
a. Municipal Fund										6580	"	"	1820	"	"	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										39910	"	"	32340	"	"	

60

Chairman

tter No. 1965

MUNICIPALITY.

ion of Establishment.

GE. Proposed Scale. Designation	Pay. Minimum.	Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
	Rs.	RS.	RS	RS.	
1 Manager	50				The present Esta
1 Clerk	20			5	blishment for being
1 Accountant	15		15		quite insufficient
1 Attender	8		Average 8		for efficiently
1 Peon	6		7		discharging the
1 Massalchy	2		2		increasing and
1 Clerk Shroff	15			10	arduous duties of
2 Bill Collectors Rs12 & Rs10	22				the Office:—
2 Peons at Rs7 and Rs6	13				The reduction in
2 Bill clerks @ Rs7 each for 4 months	14	X			the pay of the
Revision of House and					Shroff has been made
Land taxes				Average 20	to suit funds
					for the other addi
4 Clerks @ Rs 15 one month	60	Estb Entertained in 97-98 Provision made for pay for such			tional Establish
4 Peons at Rs6 (one month)	24.				ment proposed viz
					bill clerks on extra tril
					to enable the timely
					preparation and
					issue of demand

quiring the records which are in a great confusion. Appointment sanctioned by Council on 24.1.98
mitting application for allotment of funds.
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Chairman.

…tter No. 1965

MUNICIPALITY.

…ion of Establishment.

…GE. Proposed Scale. Designation	Pay. Minimum.	Pay. Maximum.	Proposition. Increase per month.	Proposition. Decrease per month.	Grounds of proposition.
	Rs.	Rs.	Rs	Rs.	
1 Manager	50			5	The present Establishment has been quite insufficient for efficiently discharging the increasing and onerous duties of the Office:— The reduction in the pay of the Shroff has been made to suit funds for the other additional Establishment proposed. The bill clerks are essential to enable the timely preparation and issue of warrants.
1 Clerk	20				
1 Accountant	15		15		
1 Attender	8		Average 8		
1 Peon	6		7		
1 Massalchy	2		2		
1 Clerk Shroff	15			10	
2 Bill Collectors Rs12 & Rs10	22				
2 Peons at Rs7 and Rs6	13				
2 Bill clerks @ Rs7 each for 4 months	14	X			
Revision of House and Land taxes				Average 20	
4 Clerks @ Rs15 one month	60		Estt entertained in 97-98 Provision made for pay for such		
4 Peons at Rs6 (one month)	24.				

…quiring the records which are in a great confusion. Appointment sanctioned by Council on 24.1.98
…mitting application for allotment of funds.
…te

Chairman.

MUNICIPALITY.

Enclosure No. 3 to letter No. 1965

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Nature of charge. Proposed Scale. Number	Designation	Min
					Rs.	Rs.			Rs.
1677 Mo.	24th March 1897	Grant II. Municipal Schools.							
		Salary System.	1	Sanscrit Pandit.	15.		1	Sanscrit Pandit.	17½
			1	Gymnastic Instructor	12		1	Gymnastic Instructor	15
			10	Remaining Establishment.	320		10	Remaining Establishment	320.
		Salary Results System		Hindu Schools.				Hindu Schools	
			1	Cherumah School Headmaster	5		1	Cherumah School headmaster	6
			1	Do. Monitor	(a) 4		1	Do. Monitor	3
			23	Remaining Establishment	130		23	Remaining Establishment	130
				Moplah Schools.				Moplah Schools.	
			3	Puthiapitika School.	18.		3	Puthiapitika School.	18
							1	Jonath Palli School Ad master	6
								Do. 2nd Master	5
								Mussalman School	
							1	Headmaster	8
							1	Hindustanee Munshee	7
		Inspection	1	Superintendent	20.		1	Superintendent	25

500—21-4-97.

Municipal Office

Cannanore, February 1898.

Enclosure No. 3 to Let. No. 1965

Est[a]

MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	NATURE OF CHARGE. Present Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed Scale. Number	Designation	Pay. Minimum.	Pay. Maximum.	PROPOSITION. Increase per month. Amount.	PROPOSITION. Decrease per month. Amount.	Grounds of proposition.
					RS.	RS.			RS.	RS.	RS	RS.	
1217 Mo. Mdls:	24th May 1897	Grant II. Municipal Schools.											
		Salary System	1	Sanscrit Pundit.	15.		1.	Sanscrit Pandit.	17½		2½		The Pundit has now to discharge increased work
			1	Gymnastic Instructor	12		1	Gymnastic Instructor	15		3.		Qualified for a first class certificate and entitled to half grant.
			10	Remaining Establishment.	320		10	Remaining Establishment	320.				
		Salary Results System		Hindu Schools.				Hindu Schools					
			1	Cherumah School Head master	5		1	Cherumah Schl. headmaster	6		1		According to the proposals of the Assistant Inspector approved by the Director.
			1	Do Monitor	(a) 4		1	Do Monitor	3			1	(a) Pay of 2nd master as sanctioned in the Budget But the pay was reduced to Rs3 as per resolution of the Council dated 22nd July 97
			23	Remaining Establishment	130		23	Remaining Establishment	130				
				Moplah Schools.				Moplah Schools.					
			3	Puthiaputika School.	18.		3	Puthiapitika School.	18		"	"	
676 Mo.	24th March 1897.						1	Jomath Palli School Hd master	6		6		To admit the School under the Salary results System as recommended by the Sub Assistant and Head Inspector of Schools
								Do 2nd Master	5		5		
								Mussalman School					
							1	Headmaster	8		8		To establish a School for the Mussalman Community who had sent a Memorial to His Excellency the Governor.
							1	Hindustanee Munshee	7		7		
		Inspection	1	Superintendent	20.		1	Superintendent	25		5		The present incumbent has done good work and has long service. The proposed increase is therefore deserved.

500—21-4-97.

Municipal Office

Cannanore, February 1898.

Chairman

Order sanctioning present establishment.		Office to which the proposition refers.	N	Proposition.		Grounds of proposition.
Number	Date.		n.	Increase per month. Amount.	Decrease per month. Amount.	
				Rs.	Rs.	
		Grant III. Sanitation and Medical services.		"	"	Government having vi GO. No. 2380/27 10. 9bre commented on the insufficiency of the Sat attached.
				25		
				1.		Considering his Long and good Service and the heavy work he has to
		Dr. 5a Conservancy	(a)	10		not in the Covering letter.
				14		To carry out
			(b)			improvement
676 M.	24th March 1897			42		vi Sanitarians as required in Govt. 2380 m. dated
				9.		29th October 1897 receiving the administration
				12		report of this Municipality
		Private Scavenging	(c)	9.		Additional hands required for introducing the System.

580—21-6-97. Municipal Office Vide my letter No. 1468 28.11.97
Cannanore dated 3rd: 1898. do - rised Estimate.

Chairman

Encloswre N.4 to

Statement of Proposition for

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
Number	Date.		Number	Designation.	Pay. Minimum.	Maximum
					Rs.	Rs.
		Grant III. Sanitation and Medical services.	1	Hospital Assistant.	35.	
			1	Ward booly	7	
			10	Remaining Establishment	88.	
		Dº 5a Conservancy	(a) 13	coolies at Rs 6 each	78	
			2.	Dº at Rs 5 each	10	
			(b) 18	Sweepers at Rs 3 "	54	
			12	Scavengers @ Rs 7 "	84	
			6	Dº @ Rs 6 "	36	
			5	Remaining Establishment	67.	
		Private Scavenging	1	Inspector	8	
			(c) 13	Scavengers at Rs 6 each	78	

676 M. 24th March 1897

500—21-4-97.

Municipal Office
Cannanore dated 2cb: 1898.

(a) The Budget allotment is only for 10 coolies but o
(b) Dº 12 Sweepers
(c) Dº 8 Scavenger

Enclosure No 4 to

Statement of Proposition for

Letter no. 1965

evision of Establishment.

MUNICIPALITY.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	NATURE OF CHARGE. Present Scale. Number	Designation.	Pay. Minimum. Rs.	Pay. Maximum Rs.	Proposed Scale. Number	Designation	Pay. Minimum. Rs.	Pay. Maximum. Rs.	PROPOSITION. Increase per month. Amount. Rs.	PROPOSITION. Decrease per month. Amount. Rs.	Grounds of proposition.
676 M.	24th March 1897	Grant III. Sanitation and medical services.	1	Hospital Assistant.	35.		1	Hospital Assistant	35		"	"	Government having vide GO. No 2880/27 10. 97 commented on the insufficiency of the Establishment.
			1	Ward Cooly	7		1	Do	25		25		
			10	Remaining Establishment	88.		1	Ward Cooly.	8		1.		Considering his long and good service but the heavy work he has to
		Do 5a Conservancy	(a) 13	Coolies at Rs 6 each	78		10	Remaining Establishment	88.				
			2.	Do at Rs 5 each	10		1	Maistry	10		10		not in the covering letter.
			(b) 18	Sweepers at Rs 3. "	54		2	D. at Rs 7 each	14		14		To carry out
			12	Scavengers @ Rs 7 "	84		14	Coolies at Rs 6 "	84.				improvement
			6	Do @ Rs 6 "	36		6	Do @ Rs 5 "	30		42		in Sanitation as
			5	Remaining Establishment	67.		4	Do @ Rs 4 "	16				required in Govt
							12	Sweepers @ Rs 3.	36				2880 m. dated
							6	Do @ Rs 2½	15		9.		29th October 1897
							6	Do @ Rs 2	12				reviewing the
							12	Scavengers @ Rs 7	84				administration
							8	Do @ Rs 6	48.		12		report of this Muni
							5	Remaining Establishment	67.				cipality
		Private Scavenging	1	Inspector	8		1	Inspector	8				
			(c) 13	Scavengers at Rs 6 each	78		12	Scavengers at Rs 6 each	72				Additional hands
							3	Do @ Rs 5 "	15		9.		required for extension of the system.

500—21-4-97. Municipal Office Cannanore dated 26th 1898.

(a) The Budget allotment is only for 10 Coolies but on account of the insufficiency of the Establishment 3 more have been appointed vide my letter No. 1468 dated 23.11.97

(b) Do. 12 Sweepers

(c) Do. 8 Scavengers

Budget provision made for 5 additional men in the revised Estimate.

Chairman

Chairman

Enclosure No. 5

Statement of Proposition fo

Order sanctioning present establishment.		Office to which the proposition refers.	Natu			
			Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximu
					Rs.	Rs.
646 M	24th March 1897	Grant Vn/ General Estt.	1	Manager	50	
		i Office.	1	Clerk	25	
			1	Peon	6	
		Not in the Cover my letter	(a) 1	Record. Keeper temporarily for 3 months	12	
646. M.	24th March 1897	(b) Collection	1	Clerk (Shroff)	25	
			2	Bill Clerks at Rs 12 + Rs 10	22	
			2	Peons at Rs 7 and Rs 6	13	
			(b) 1	Temporary Clerk for 4 months	10	
			(b) 2	Do clerks @ Rs 15 + Rs 8 for 6 months	23	
			(c) 4	Do clerks for revision of House and land taxes one month at Rs 15 each	60	
			(c) 4	Peons at Rs 6 each one month	24	

500—21-4-97, Municipal Office
Examined. Feb: 1898.

(a) Record Keeper temporarily appointed for arran
(b) Vide my letter No 1468 dated 23rd November '97 ins
(c) Allotment made in the revised Estima

Sent to Press. 22-3-98

Ret'd for signature. 31-3-98

Despatched in print. 2-4-98

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ENCLOSURES TO C. No.

OF GOVERNMENT

L OF GOVERNMENT.

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Sept. 1624 22/3/98

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3/894 Mar 1898