Local & Munl. (189) Department.

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for 1898-99

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

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G.O., No. 428 M., 22nd February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Palghat — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. P. I. CHINNASWAMI PILLAI Avargal, Chairman, Municipal Council, Palghat, to the Secretary to Government, Local and Municipal Department (through the Collector of Malabar and the Head Assistant Collector of Malabar), dated 31st December 1897, No. 4139.

I have the honour to submit herewith the budget estimates of the receipts and charges of this municipality for the ensuing year 1898–99 as also the revised estimates for the current year. All the entries have been fully considered and passed by the council at meetings held for the purpose.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The year 1896–97 closed with a balance of Rs. 3,820, which was adopted as the opening balance for 1897–98, against Rs. 770 anticipated in the current year's estimate. The receipts in the revised estimate, exclusive of the opening balance, amount to Rs. 65,460 against Rs. 65,850 in the estimate. Notwithstanding the fact that the arrears of the previous year were slightly large, the demand under "Tax on Arts" has fallen short of the amount anticipated in the current year's budget by Rs. 550, which is due to the changes in the rates specified in schedule A of the District Municipalities Act IV of 1884, as amended by Act III of 1897, which came into force since 4th May 1897. The other variations are explained in column 7 of statement VI.

Charges.

3. *Grant 1, Public Works.*—The total charges under Grant 1 are estimated at Rs. 14,330 against the budget grant of Rs. 11,340, the increase being chiefly due to provision having been made for (1) completing the construction of the Kumárapuram road (Rs. 117–2–0), (2) constructing new culverts (Rs. 72–8–11), (3) making improvements to the Dance market building (Rs. 1,575) as reported to Government in this office letter, No. 2220, dated 5th July 1897, (4) acquiring the improvements within the municipal office compound at a cost of Rs. 200, and (5) raising the allotment made for the construction of the latrine at Kalpatty to Rs. 600, the provision made in the current year's budget, viz., Rs. 300 being found inadequate, and also to steps taken for the adjustment of the amount of Rs. 980 advanced on account of compensation for the site, &c., taken up for the cart-stand under the Land Acquisition Act. Mr. Jones, Sanitary Engineer to Government, inspected the Dance market in September last. Estimates for the necessary additional works to the Dance market have been approved by the Sanitary Board very recently and I trust that the works will soon be completed, and that the Dance market will be opened in the current year.

4. *Grant 2, Education.*—The only item that needs any remarks is "(2) municipal schools—(i) on salary system—(*a*) establishment", under which Rs. 16,070 is provided in the revised estimate against Rs. 16,800 in the current year's budget. The decrease is due to savings effected by reorganising the staff of the Victoria College, as sanctioned in G.O., Mis. No. 1928 M., dated 3rd September 1897. The other variations are explained in the remarks column of statement VI. The total charges under Grant 2 amount to Rs. 23,480 against Rs. 24,070 in the current year's budget.

5. *Grant 3, Sanitation and Medical Services.*—Under this grant, the figures in the current year's estimate have been repeated, except under "Private scavenging establishment," on account of which a sum of Rs. 10 is shown in excess of the budget provision for the current year, which is due to the arrears of the previous year having had to be paid during the current year. The revised estimate under Grant 3 amounts to Rs. 17,250 against the budget estimate of Rs. 17,240 for the current year.

6. *Grant 4.*—Under this grant, a sum of Rs. 3,990 is provided against Rs. 3,460, the current year's estimate, the increase being due to an amount of Rs. 430 being provided for compensation to be awarded on account of lands proposed to be acquired for a burial-ground for the use of the Basel Mission Congregation, and for the opening of a passage for the extension of private scavenging system in Kalpatty. An increase of Rs. 100 over the budget figure under "other items" has also been provided. The explanation of variation is given in column 7 of statement VI.

7. *Grant 5.*—The only items under which increased provisions are made are "(v) (*b*) (i) Collection establishment," and "(v) (*e*) Contributions for central office and audit establishments." Under the former an increase of Rs. 70 is provided, which is due to the fact that the arrears of pay of the collection establishment, which was withheld during 1896–97, had to be paid during the current year, and the increase under the latter (viz., Rs. 60) is due to the increased amount that had to be paid on account of contribution to the audit establishment. The decrease in the revised estimate below the budget grant under the head of "office establishment" is due to the place of the head clerk, who was on other duty, having been left vacant for about eight months. Thus the total expenditure as estimated under Grant 5 is Rs. 3,990 against Rs. 4,120 in the current year's budget.

8. *Repayment of Debt, &c.*—The fifth instalment together with interest on Rupees 13,000 is due on the 1st February 1898, and the sum of Rs. 1,780 provided in the budget is repeated in the revised estimate.

9. The total expenditure under all the grants as shown in the revised estimate amounted to Rs. 64,870 against the budget grant of Rs. 62,060 and the revised estimate therefore closed with a balance of Rs. 4,410 against Rs. 4,560 anticipated in the budget for 1897–98. This amount has been shown as the opening balance of the budget for 1898–99.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

10. The revised estimate for the current year closes with a balance of Rs. 4,410. Including this sum, which has been adopted as the opening balance for 1898–99, the total receipts under the several heads are estimated at Rs. 70,030.

11. *Tax on Arts.*—The proposed receipts under this head amount to Rs. 3,300, which include Rs. 250 brought forward on account of arrears of the current year.

12. *Tax on Buildings and Lands.*—As in the current year, this tax is to be levied at 7½ per cent. on the annual rental. The income estimated under-house-tax is Rs. 14,490, which consists of Rs. 13,130, the receipts of the year and Rs. 1,360, the amount brought forward on account of the arrears, against Rs. 13,990, revised estimate, and Rs. 12,731–13–1, the actuals of 1896–97. A sum of Rs. 4,190 is estimated under land-tax which includes Rs. 460, arrears of 1897–98.

13. *Tax on Vehicles with Springs and Carts.*—The income under this head is estimated at Rs. 1,970 (including the arrears of Rs. 50 under tax on vehicles with springs of the current year) against Rs. 2,130 in the revised estimate and Rupees 2,056-9-0, actuals of 1896-97. At the end of the current year, I hope that the arrears will be small, hence the decrease below the revised estimate.

14. *Tolls.*—The council propose to continue the levy of tolls at three-fourths of the maximum rates, and a sum of Rs. 10,400 is anticipated under this head. The decrease in the revised estimate below the figure in the current year's estimate is due to low bids owing to combination of bidders at the auction sale.

15. *Fees from Educational Institutions.*—The income from this source is expected to aggregate to Rs. 15,620 against Rs. 15,620, the revised estimate, and Rupees 15,663-8-3, the actuals of 1896-97. The decrease in the proposed estimate is due to the fee receipts of the Victoria College having been estimated at Rs. 15,000 (the actuals of 1896-97 being about Rs. 15,050) instead of Rs. 16,000 anticipated in the current year's budget. The Principal, Victoria College, has also accepted this figure in the revised budget estimate of receipts and expenditure which he has since submitted. A sum of Rs. 620 is anticipated under salary result schools.

16. *Grants and Contributions from Government.*—The educational authorities recommended the Principal's original proposal for the construction of a latrine at a cost of Rs. 1,500, porch to the main college building at Rs. 300, and a drain round the gymnasium at Rs. 120, and anticipated Rs. 640 under "Grants from Government" on account of "Buildings"; but in view of the decrease in the estimated receipts of school-fees, the Principal proposes in his revised budget estimate that the construction of the latrine be taken in hand in the next year and that the construction of the porch and the drain be postponed and the council have adopted this proposal and have consequently taken credit for the sum of Rs. 500 as contribution from Government. The details of Rs. 4,680 exhibited against "Municipal schools" are shown below:—

	Rs.
Salary grants on behalf of the masters of the Victoria College ..	4,200
Do. do. gymnastic instructor and drawingmaster ..	210
Furniture to Victoria College	100
Library books	100
Maps	20
Result grants to salary-result schools	50
Total ..	4,680

17. *Grants and Contributions from Local Boards.*—The income from this source is estimated at Rs. 4,120 against Rs. 2,920 in the revised estimate. The above includes Rs. 550 usually received from the Malabar District Board towards the upkeep of the Local Fund roads situated within the municipal limits. The increase in the proposed estimate over that in the revised estimate is due to credit having been taken for a grant towards the construction of a lying-in-ward at a cost of Rs. 2,000 and increased expenditure provided on account of "Medicines and supplies," "Sundries and Contingencies" and "thorough repairs to the hospital buildings."

18. The receipts expected under other heads are either those shown in the revised estimate or in the current year's budget and therefore call for no remarks.

EXPENDITURE.

19. The estimated expenditure for 1898-99 is Rs. 67,530 against Rs. 64,870, the revised estimate, and Rs. 62,060, the current year's budget.

20. *Grant* 1, *New Works—Communications.*—Under this head a sum of Rs. 700 has been provided. Details of this provision will be found in statement I-A.

21. *Buildings.*—A sum of Rs. 5,160 is provided for new works. This amount includes the provision of Rs. 1,500 for constructing a latrine for the Victoria College, Rs. 2,000 for a lying-in-ward, Rs. 600 for putting up new pipes for the cart-stand,

Rs. 500 for erecting a wall for the Hindu cremation ground at Mattumontai, Rs. 500 for improvements to the municipal office building and Rs. 60 for a vaccination depôt at Vadakkumtara. The council have not made any provision for the construction of the branch dispensary and the hospital assistant's quarters as recommended by the Surgeon-General with the Government of Madras for want of funds. Nor could they make any provision for the porch to the college building and the drain round the college gymnasium as proposed by the educational authorities for reasons given in paragraph 16 *supra*.

22. *Drainage.*—As reported in paragraph 35 of my report embodied in G.O., No. 539 M., dated 26th March 1895, the consideration of the drainage scheme for this town has been postponed indefinitely under G.O., No. 1668 M., dated 8th November 1894. The Mappilla mosque drain could not be constructed as the pipes required for the same as recommended by the Sanitary Board could not be had from the Basel Mission Tile Works at Mangalore, and the provision of Rs. 500 for remodelling this drain has been carried forward to the ensuing year.

23. *Water-supply.*—A sum of Rs. 350 is provided under this head against the current year's estimate of Rs. 150. The details of this are shown in statement II-A.

24. *Repairs*—(*a*) *Communications.*—The current year's provision of Rs. 6,040 has been allotted under this head.

25. *Buildings.*—The amount provided under this head is Rs. 1,150 against Rs. 1,570 in the current year. The above amount includes Rs. 300 allotted for the thorough repairs of the hospital buildings, &c. The increase in the current year's estimate is due to provision having been made for the thorough repairs of the latrines during the current year.

26. *Water-supply.*—Rs. 600 are provided under this head against the current year's figure of Rs. 100. The increased provision is due to the proposal to repair the tank within the municipal office compound at a cost of Rs. 500 during the ensuing year and to reserve it for drinking purposes. The tank is situated in a very important portion of the town, and in close proximity to important buildings, such as the Municipal office, the Sub. and the Munsif's Court buildings, the hospital, &c., and it is desirable that it should be kept in a sanitary condition.

27. *Establishment.*—The cost of the public works establishment is estimated at Rs. 1,190. The increase of Rs. 110 over the current year's estimate is due to the proposal of the council to give the sub-overseer an allowance of Rs. 10 per mensem. The town is divided for the purpose of public works into two divisions, and the northern division is under the acting overseer to whom an allowance of Rs. 15 is granted. The southern portion of the town is under the supervision of the sub-overseer, and he has to traverse a large area, and it is desirable that he should also be given an allowance to enable him to do his out-door work efficiently. I strongly recommend that the allowance may be sanctioned by Government.

28. The total expenditure under Grant 1 amounts to Rs. 15,790 against Rs. 14,330 in the revised estimate and Rs. 13,547-10-9, actuals of 1896-97.

29. *Grant 2, Education—Municipal School—Salary System.*—In his budget report submitted through the Inspector of Schools and the Director of Public Instruction, the Principal, Victoria College, proposed that "the pay of the First Assistant should be Rs. 150 per mensem and an increase of Rs. 10 per mensem, to which M.R.Ry. R. Satakopa Aiyangar is fairly entitled, is included in the budget." "The Sanskrit Pandit is constantly falling ill from overwork, and the appointment of a junior Sanskrit Pandit to take the work in the lower forms is found to be absolutely necessary. Provision is made for a man on Rs. 15 per mensem," and the Director of Public Instruction recommended that the Principal's proposals be adopted in their entirety. The council disallowed the increment recommended on behalf of M.R.Ry. Satakopa Aiyangar, but resolved to appoint an Assistant Sanskrit Pandit for the Victoria College on Rs. 15 per mensem. The scale of pay for the First Assistant is Rs. 120—10—150 as sanctioned by Government in G.O., Mis. No. 783 M., dated 6th May 1892, M.R.Ry. Satakopa Aiyangar was appointed as First Assistant on the 10th March 1896 on the understanding that he would be given the usual annual increment of Rs. 10 when he

passed his L. T. Examination. M.R.Ry. Satakopa Aiyangar has already passed the L. T. Examination and is entitled to his increment, and it is also recommended by the Educational authorities. I request that the increment proposed for Satakopa Aiyangar may be sanctioned by Government.

30. *Contingencies.* — Under this head, a sum of Rs. 1,380 has been provided against Rs. 1,280 in the revised estimate. The details are (1) ordinary contingencies Rs. 120, (2) stationery and printing Rs. 600, (3) Furniture Rs. 200, (4) library books Rs. 200, (5) maps Rs. 40, (6) class books Rs. 20, (7) prize books Rs. 100 and (8) sports—lawn tennis court ground, Rs. 100.

31. *Municipal Schools—On Salary-result System.*—The Assistant Inspector of Schools in his budget report for 1898–99 proposed that some of the salary-result schools be abolished, and the reasons assigned for the abolition are (1) the schools are costly, (2) that the schools are going down in every respect and (3) that the Sub-Assistant Inspector thinks their places can easily and with advantage be taken up by result schools. There are now ten salary-result schools in this municipality, five of them are for backward classes, one for Tamilians, and four for all clsses, of which the Assistant Inspector recommends that three of the last class be abolished. In his letter, C. No. 623, dated 23rd September 1896, the same officer wrote with respect to the two schools now proposed to be abolished as follows:—

"Tirunillai is in a corner of the town far away from schools elsewhere; in Koppam, the majority of the boys are poor, and into the Kammalatara school, boys of the lower classes find easy admission which they will not get in the Brahmin schools, though the managers of these schools say they will admit them. I ascertained when on tour at Palghat last year that no sooner the school at Kammalatara is closed, the Izhuvar and other lower class boys will have to relapse into ignorance. I would therefore leave the schools untouched."

The third one is the Patinnathirpuram, which is a well-conducted one, having a pucka building constructed at a cost of Rs. 1,404–8–4, for which a grant of Rupees 303–5–4, was received from the Provincial funds. This school is situated in the big bazaar, the most thickly-populated portion of the town, and it should, I think, be maintained there at any cost. The Tirunillai school has already been closed as the strength had much fallen down. It is to be regretted that the Assistant Inspector, who recommended the retention of certain schools in the last year, should recommend their closure in the current year. The members of the municipal council are personally aware of the usefulness of these schools, and they are strongly of opinion that they should be continued, and all efforts should be made to increase their strength and efficiency. The council have therefore resolved to allot for the salary-result schools the same allotments as in the current year.

32. Under "Result Grants" and "Contingencies," Rs. 600 and Rs. 410, respectively, have been allotted against Rs. 650 and Rs. 450 in the revised and budget estimates. The above amounts do not provide for the Tirunillai school which has been closed. Result grants to salary-result schools will be paid at 50 per cent. of the maximum rates.

33. *Inspection—Establishment.*—The council have resolved, on the recommendation of the Educational authorities, to increase the pay of the inspecting schoolmaster from Rs. 25 to Rs. 30 by an annual increment of Re. 1. A sum of Rs. 310 is provided against Rs. 300 in the revised and current year's estimates. The recommendation of the Inspector of Schools to allot a sum of Rs. 150 for building grant to result primary schools is also adopted.

34. The total expenditure under Grant 2 is thus estimated at Rs. 23,810 against Rs. 23,480 in the revised estimate and Rs. 24,070 in the current year's sanctioned estimate. The actuals of 1896–97 amounted to Rs. 25,864–9–0.

35. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries—Establishment.*—The amount provided under this head is Rs. 3,330 against Rs. 3,290, the estimate for the current year. The variation is due to an increase of Rs. 3 on behalf of the compounder in the branch dispensary and of Rs. 2 on behalf of the surgery attendant in the same institution having been provided for from 1st November 1898 and 1st April 1898, respectively, as recommended by the medical authorities.

36. *Medicines and Supplies.*—The estimate under this head is Rs. 1,300 against Rs. 900 in the current year. The increased provision has been made as the annual supply of medicines has been found practically insufficient every year owing to increased attendance of patients.

37. *Conservancy—Road Cleaning, &c.—Other Charges, such as Purchase or Hire of Carts, &c.*—A sum of Rs. 300 is provided under this head against Rs. 300 in the revised estimate, the increase being due to provision having been made for the purchase of at least twelve new rubbish carts.

38. Under all other items the current year's figures have been repeated.

39. The total charges under Grant 3 are thus estimated at Rs. 17,980 against Rs. 17,250 in the revised estimate and Rs. 17,240 in the budget estimate for the current year.

40. *Grant 4, Lighting.*—The total charges under this grant are estimated at Rs. 3,770 against Rs. 3,990, the revised estimate, and Rs. 3,460, the budget estimate for the current year. The only item under which an increase occurs is "Lighting—Contingencies." This is due to the proposal of the council to have 25 additional lights in the next year.

41. *Grant 5, Supervision and Management—Office Establishment.*—Under this head the current year's provision has been raised by Rs. 20 per mensem as shown in the accompanying proposition statement with a view to give increases to the head clerk, the accountant, the correspondence clerk, and the assistant correspondence clerk in consideration of their hard work. The sanctioned scale of salary of the head clerk, the accountant and the correspondence clerk of this office was Rs. 60, Rs. 35 and Rs. 30, respectively, till the beginning of the year 1894–95, when it was reduced in view of the financial difficulties. By the increments now proposed, the head clerk, accountant, the correspondence clerk and the assistant correspondence clerk will get Rs. 50, Rs. 33, Rs. 27 and Rs. 20 against Rs. 45, Rs. 28, Rs. 22 and Rs. 15 now drawn. Palghat is one of the most important municipalities in the Presidency, and I may also mention that the work in the office has increased enormously in recent years. I beg also to state that, in no municipality in Malabar—even the smallest—, the salary of the head clerk is less than Rs. 50. Comparing the scale of salary now proposed for the four clerks (Rs. 50 + Rs. + 33 + Rs. 27 + Rs. 20) with the scale that was continued till 1894–95 (Rs. 60 + Rs. 35 + Rs. 30 + Rs. 15) it will be found that there is a saving of Rs. 10 per mensem. The clerks for whom the increase is now proposed have been doing their work most satisfactorily, and I strongly recommend that the increments now proposed by the council may be sanctioned by Government.

42. *Collection of Municipal Taxes—Establishment.*—Under this head, Rs. 1,130 are provided against the current year's estimate of Rs. 1,070. The variation is due to provision having been made for the entertainment of two temporary clerks as bill writers on a salary of Rs. 8 each for four months. This provision is considered absolutely necessary in order to expedite the issue of bills very early in the year, and thereby facilitate the collection of all taxes before the close of the financial year. If the existing staff of bill-collectors were to write out the bills, it would certainly retard their collection work. Under these circumstances, I request that the Government will be pleased to sanction this temporary establishment for four months.

43. Under the remaining items, the figures in the current year's budget estimate have been repeated. Thus the total charges under Grant 5 are estimated at Rupees 4,410 against Rs. 4,120, the current year's budget estimate, and Rs. 3,815–9–6, actuals of 1896–97.

44. *Repayment of Debt.*—The sixth instalment of Rs. 1,000 is due on 1st February 1899 with interest on Rs. 12,000, and a sum of Rs. 1,720 has therefore been provided in the proposed estimate.

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

Forwarded to the Collector of Malabar.

2. The horse allowance of Rs. 10 to the sub-overseer alluded to in paragraph 27 is, in my opinion, useless for the purpose. I believe the overseer has for some time past not drawn his allowance of Rs. 15 alleging that he cannot keep a horse upon it.

3. I support the recommendation in paragraph 29 of an increase of Rs. 10 to the salary of Mr. Satagopa Aiyangar. He is strictly entitled to this by the terms of his engagement, and the increment was only disallowed by Government from the last municipal budget on the ground of want of funds. As the Victoria College will be more than self-supporting in 1898–99, this objection does not now apply.

PALGHAT,
9th January 1898.

(Signed) R. F. AUSTIN,
Ag. Head Assistant Collector.

Endt. on C. No. 23 M.

Forwarded.

CALICUT.
13th January 1898.

(Signed) G. W. DANCE,
Collector.

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, 17th January 1898, No. 325.

Referring to the budget estimate of the Palghat Municipality for 1898–99, I have the honour to offer the following remarks.

2. I agree with the Chairman in thinking that the first assistant is entitled to the increment of Rs. 10 and the allotment for the college should be raised by Rs. 120.

3. The inspecting officers expect that two Mappila schools in the municipality will be brought under inspection during the next year. An additional sum of Rs. 200 should be provided under "result grants."

4. Government having remarked on the large number of untrained and unpassed teachers in the municipality in its order reviewing the administration report of the municipal council for the past year, some provision should be made for the improvement of the qualifications of teachers. I would accordingly recommend that a sum of Rs. 320 be allotted under "Training schools"—Rs. 60 for the working of a sessional school or two, and Rs. 260 for payment of stipends to two lower secondary and two primary grade teachers to be sent for training. Under receipts, credit may be taken for a grant of Rs. 170 from Provincial funds on the latter account.

5. With the above modifications, the net expenditure on education will be Rs. 3,980 (24,450—20,470), excluding building grants, or about 11 per cent. of the estimated income of the municipality from taxation, markets and rents.

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 Deparment, dated Madras, 18th January 1898, No. 46.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Palghat Municipality for the year 1898–99 is sufficient.

2. All the recommendations of the District Medical and Sanitary Officer have been carried out, with the exception of the construction of the branch dispensary, together with quarters for the hospital assistant. It would be advisable for the municipality to raise a loan to meet this demand.

ORDER—No. 428 M., dated 22nd February 1898.

The estimated receipts and charges of the Palghat 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	5,602	770	3,820	4,410
Tax on Arts	3,287	3,900	3,350	3,300
,, on Buildings and Lands	16,621	17,390	18,080	18,680
,, on Vehicles and Animals	340	450	450	370
,, on Carts	1,716	1,750	1,680	1,600
Tolls	16,865	10,800	10,460	10,400
Realizations under Special Acts	112	30	100	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	667	550	570	570
Conservancy Receipts	546	500	500	500
Fees and Revenue from Educational Institutions	15,663	16,870	15,620	15,620
,, ,, from Medical Institutions	16	40	20	10
Income from Markets and Slaughter-houses	1,492	1,640	1,420	1,640
License Fees	707	550	600	600
Other Fees	478	630	1,040	890
Fines under Municipal and other Acts	385	500	350	400
Grants and Contributions from Government	4,328	5,110	5,110	5,350
,, ,, from Local Boards	2,840	2,950	2,920	4,120
,, ,, from other Bodies	..	500	500	..
Recoveries for Services to Private Individuals	840	1,600	1,600	1,600
Miscellaneous	117	90	110	90
Advances Recovered	1	..	980	..
Total ..	66,623	66,620	69,280	70,200
Charges.				
GRANT 1—				
New Works—				
Communications	346	..	190	700
Buildings	5,260	2,100	5,050	5,160
Drainage	..	..	10	500
Water-supply	..	150	150	350
Repairs—				
Communications	6,041	6,040	6,040	6,040
Buildings	756	1,570	1,570	1,150
Water-supply	33	100	40	600
Establishment	1,043	1,080	980	1,080
Tools and Plant and other Stores	69	300	300	100
Total ..	13,548	11,340	14,330	15,680
GRANT 2—	..	..	..	320
Training Schools	20,152	17,830	17,350	17,780
Municipal Schools—	3,351	3,890	3,780	3,230
On the Salary System				
On the Salary-result System	2,036	2,000	2,000	2,200
Grants-in-aid—	..	..	..	150
Result Grants	325	350	350	340
Building, Furniture, &c., Grants	..	..	..	420
Inspection				
Miscellaneous				
Total ..	25,864	24,070	23,480	24,440
GRANT 3—				
Hospitals and Dispensaries	5,579	5,710	5,710	6,150
Contributions	474	630	630	630
Vaccination	497	550	550	550
Registration of Births and Deaths	282	300	250	300
Conservancy, Road-cleaning and Road-watering	7,897	10,050	10,110	10,350
Total ..	14,729	17,240	17,250	17,980
GRANT 4—				
Lighting	1,289	1,850	1,850	2,160
Travellers' Bungalows	189	240	240	240
Avenues	22	100	100	100
Public Garden, Survey of Land, Fire and other Charges	971	1,270	1,800	1,270
Total ..	2,471	3,460	3,990	3,770
GRANT 5—				
Supervision and Management	3,816	4,120	3,990	4,080
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	840	780	780	720
Advances Recoverable	499	..	..	..
Refunds	40	50	50	50
Grand Total ..	62,807	62,060	64,870	67,720
Balance	3,816	4,560	4,410	2,480

3

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 65,460 and Rs. 64,870, respectively, against Rs. 65,850 and Rs. 62,060 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts, tolls and school-fees, is nearly made good by an increase under the tax on buildings, cart-stand fees and advances recovered, while the increase in the charges appearing mainly under Grants 1 and 4 is partly counterbalanced by a decrease under Grant 2. The expenditure on buildings during the first eight months of the year was unsatisfactory. The allotments of Rs. 1,575 and Rs. 950, respectively, for the construction of the Dance market and the acquisition of a site for the cart-stand, referred to in paragraph 3 of the Chairman's letter, are sanctioned. The abolition of the municipal primary school at Tirunillai, referred to in paragraph 31, is approved; but this should have been shown in the proposition statement. The circumstances under which a contribution of Rs. 640 was paid on account of the central office establishments, instead of Rs. 580, as required in paragraph 4 (5) of G.O., No. 716 M., dated 27th March 1897, should be explained.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 65,620 against Rs. 65,460 in the revised estimate, the increase which occurs mainly under the tax on buildings and contributions from local boards being nearly met by a decrease under contributions from other bodies and advances recovered. With reference to paragraph 4 of the letter from the Director of Public Instruction read above, the provincial grant for education will be raised by Rs. 170.

4. *Charges.*—(1) The probable charges are put down at Rs. 67,530 against the revised estimate of Rs. 64,870, the increase appearing under all the Grants except Grant 4.

(2) *Grant 1.*—None of the new works provided for in the budget should be undertaken until the plans and estimates for them have been approved by competent authority. The suggestion of the Surgeon-General in paragraph 2 of his letter read above will be commended to the municipal council for careful consideration. For want of funds the grant of an allowance of Rs. 10 to the sub-overseer, proposed in paragraph 27, cannot be approved.

(3) *Grant 2.*—The increase of Rs. 10 in the salary of the first assistant of the Victoria College and the entertainment of an assistant Sanskrit pandit on Rs. 15 for the same college, proposed in paragraph 29, are sanctioned, the allotment provided for the college being raised by Rs. 120; but the increase in the pay of the Inspecting schoolmaster, proposed in paragraph 33, will be disallowed as the necessity for it has not been established. As recommended by the Director in paragraphs 3 and 4 of his letter, a sum of Rs. 320 will be provided under training schools and the allotment for result grants will be raised by Rs. 200.

(4) *Grant 3.*—The increase from Rs. 3 to Rs. 5 in the pay of the surgery attendant in the branch dispensary, proposed in paragraph 35, is approved. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited.

(5) *Grant 5.*—The increase in the salaries of the municipal office clerks proposed in paragraph 41 cannot be sanctioned in the present state of the municipal finances. The entertainment of two temporary bill-collectors on Rs. 8 each, proposed in paragraph 42, cannot be approved, as the Government is not satisfied of its necessity. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 580 to Rs. 530.

5. As revised by Government, the budget closes with a balance of Rs. 2,480 or only 3·8 per cent. of the estimated receipts. This should be increased in the course of the year by effecting savings wherever practicable.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Ed. W. D'Moss.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. Enclosures

Regd. Spare copies

G.O., No. 428 M., 22nd February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Palghat — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. P. I. CHINNASWAMI PILLAI Avargal, Chairman, Municipal Council, Palghat, to the Secretary to Government, Local and Municipal Department (through the Collector of Malabar and the Head Assistant Collector of Malabar), dated 31st December 1897, No. 4139.

I have the honour to submit herewith the budget estimates of the receipts and charges of this municipality for the ensuing year 1898–99 as also the revised estimates for the current year. All the entries have been fully considered and passed by the council at meetings held for the purpose.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The year 1896–97 closed with a balance of Rs. 3,820, which was adopted as the opening balance for 1897–98, against Rs. 770 anticipated in the current year's estimate. The receipts in the revised estimate, exclusive of the opening balance, amount to Rs. 65,460 against Rs. 65,850 in the estimate. Notwithstanding the fact that the arrears of the previous year were slightly large, the demand under "Tax on Arts" has fallen short of the amount anticipated in the current year's budget by Rs. 550, which is due to the changes in the rates specified in schedule A of the District Municipalities Act IV of 1884, as amended by Act III of 1897, which came into force since 4th May 1897. The other variations are explained in column 7 of statement VI.

Charges.

3. *Grant 1, Public Works.*—The total charges under Grant 1 are estimated at Rs. 14,330 against the budget grant of Rs. 11,340, the increase being chiefly due to provision having been made for (1) completing the construction of the Kumárapuram road (Rs. 117–2–0), (2) constructing new culverts (Rs. 72–8–11), (3) making improvements to the Dance market building (Rs. 1,575) as reported to Government in this office letter, No. 2220, dated 5th July 1897, (4) acquiring the improvements within the municipal office compound at a cost of Rs. 200, and (5) raising the allotment made for the construction of the latrine at Kalpatty to Rs. 600, the provision made in the current year's budget, viz., Rs. 300 being found inadequate, and also to steps taken for the adjustment of the amount of Rs. 980 advanced on account of compensation for the site, &c., taken up for the cart-stand under the Land Acquisition Act. Mr. Jones, Sanitary Engineer to Government, inspected the Dance market in September last. Estimates for the necessary additional works to the Dance market have been approved by the Sanitary Board very recently and I trust that the works will soon be completed, and that the Dance market will be opened in the current year.

4. *Grant 2, Education.*—The only item that needs any remarks is "(2) municipal schools—(i) on salary system—(*a*) establishment", under which Rs. 16,070 is provided in the revised estimate against Rs. 16,800 in the current year's budget. The decrease is due to savings effected by reorganising the staff of the Victoria College, as sanctioned in G.O., Mis. No. 1928 M., dated 3rd September 1897. The other variations are explained in the remarks column of statement VI. The total charges under Grant 2 amount to Rs. 23,480 against Rs. 24,070 in the current year's budget.

5. *Grant 3, Sanitation and Medical Services.*—Under this grant, the figures in the current year's estimate have been repeated, except under "Private scavenging establishment," on account of which a sum of Rs. 10 is shown in excess of the budget provision for the current year, which is due to the arrears of the previous year having had to be paid during the current year. The revised estimate under Grant 3 amounts to Rs. 17,250 against the budget estimate of Rs. 17,240 for the current year.

6. *Grant 4.—Under this grant, a sum of Rs. 3,990 is provided against Rs. 3,460, the current year's estimate, the increase being due to an amount of Rs. 430 being provided for compensation to be awarded on account of lands proposed to be acquired* for a burial-ground *for the use of the Basel Mission Congregation, and for the* opening of a passage for the extension of private scavenging system *in Kalpatty. An* increase of Rs. 100 over the budget figure under "other items" has also been provided. The explanation of variation is given in column 7 of statement VI.

7. *Grant 5.*—The only items under which increased provisions are made are "(v) (*b*) (i) Collection establishment," and "(v) (*e*) Contributions for central office and audit establishments." Under the former an increase of Rs. 70 is provided, which is due to the fact that the arrears of pay of the collection establishment, which was withheld during 1896–97, had to be paid during the current year, and the increase under the latter (viz., Rs. 60) is due to the increased amount that had to be paid on account of contribution to the audit establishment. The decrease in the revised estimate below the budget grant under the head of "office establishment" is due to the place of the head clerk, who was on other duty, having been left vacant for about eight months. Thus the total expenditure as estimated under Grant 5 is Rs. 3,990 against Rs. 4,120 in the current year's budget.

8. *Repayment of Debt, &c.*—The fifth instalment together with interest on Rupees 13,000 is due on the 1st February 1898, and the sum of Rs. 1,780 provided in the budget is repeated in the revised estimate.

9. The total expenditure under all the grants as shown in the revised estimate amounted to Rs. 64,870 against the budget grant of Rs. 62,060 and the revised estimate therefore closed with a balance of Rs. 4,410 against Rs. 4,560 anticipated in the budget for 1897–98. This amount has been shown as the opening balance of the budget for 1898–99.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

10. The revised estimate for the current year closes with a balance of Rs. 4,410. Including this sum, which has been adopted as the opening balance for 1898–99, the total receipts under the several heads are estimated at Rs. 70,030.

11. *Tax on Arts.*—The proposed receipts under this head amount to Rs. 3,300, which include Rs. 250 brought forward on account of arrears of the current year.

12. *Tax on Buildings and Lands.*—As in the current year, this tax is to be levied at 7½ per cent. on the annual rental. The income estimated under-house-tax is Rs. 14,490, which consists of Rs. 13,130, the receipts of the year and Rs. 1,360, the amount brought forward on account of the arrears, against Rs. 13,990, revised estimate, and Rs. 12,731–13–1, the actuals of 1896–97. A sum of Rs. 4,190 is estimated under land-tax which includes Rs. 460, arrears of 1897–98.

13. *Tax on Vehicles with Springs and Carts.*—The income under this head is estimated at Rs. 1,970 (including the arrears of Rs. 50 under tax on vehicles with springs of the current year) against Rs. 2,130 in the revised estimate and Rupees 2,056-9-0, actuals of 1896-97. At the end of the current year, I hope that the arrears will be small, hence the decrease below the revised estimate.

14. *Tolls.*—The council propose to continue the levy of tolls at three-fourths of the maximum rates, and a sum of Rs. 10,400 is anticipated under this head. The decrease in the revised estimate below the figure in the current year's estimate is due to low bids owing to combination of bidders at the auction sale.

15. *Fees from Educational Institutions.*—The income from this source is expected to aggregate to Rs. 15,620 the revised estimate, and Rupees 15,663-8-3, the actuals of 1896-97. The decrease in the proposed estimate is due to the fee receipts of the Victoria College having been estimated at Rs. 15,000 (the actuals of 1896-97 being about Rs. 15,050) instead of Rs. 16,000 anticipated in the current year's budget. The Principal, Victoria College, has also accepted this figure in the revised budget estimate of receipts and expenditure which he has since submitted. A sum of Rs. 620 is anticipated under salary result schools.

16. *Grants and Contributions from Government.*—The educational authorities recommended the Principal's original proposal for the construction of a latrine at a cost of Rs. 1,500, porch to the main college building at Rs. 300, and a drain round the gymnasium at Rs. 120, and anticipated Rs. 640 under "Grants from Government" on account of "Buildings"; but in view of the decrease in the estimated receipts of school-fees, the Principal proposes in his revised budget estimate that the construction of the latrine be taken in hand in the next year and that the construction of the porch and the drain be postponed and the council have adopted this proposal and have consequently taken credit for the sum of Rs. 500 as contribution from Government. The details of Rs. 4,680 exhibited against "Municipal schools" are shown below :—

	Rs.
Salary grants on behalf of the masters of the Victoria College ..	4,200
Do. do. gymnastic instructor and drawingmaster ..	210
Furniture to Victoria College	100
Library books	100
Maps	20
Result grants to salary-result schools	50
Total ..	4,680

17. *Grants and Contributions from Local Boards.*—The income from this source is estimated at Rs. 4,120 against Rs. 2,920 in the revised estimate. The above includes Rs. 550 usually received from the Malabar District Board towards the upkeep of the Local Fund roads situated within the municipal limits. The increase in the proposed estimate over that in the revised estimate is due to credit having been taken for a grant towards the construction of a lying-in-ward at a cost of Rs. 2,000 and increased expenditure provided on account of "Medicines and supplies," "Sundries and Contingencies" and "thorough repairs to the hospital buildings."

18. The receipts expected under other heads are either those shown in the revised estimate or in the current year's budget and therefore call for no remarks.

EXPENDITURE.

19. The estimated expenditure for 1898-99 is Rs. 67,530 against Rs. 64,870, the revised estimate, and Rs. 62,060, the current year's budget.

20. *Grant* 1, *New Works—Communications.*—Under this head a sum of Rs. 700 has been provided. Details of this provision will be found in statement I-A.

21. *Buildings.*—A sum of Rs. 5,160 is provided for new works. This amount includes the provision of Rs. 1,500 for constructing a latrine for the Victoria College, Rs. 2,000 for a lying-in-ward, Rs. 600 for putting up new pipes for the cart-stand,

Rs. 500 for erecting a wall for the Hindu cremation ground at Mattumontai, Rs. 500 for improvements to the municipal office building and Rs. 60 for a vaccination depôt at Vadakkumtara. The council have not made any provision for the construction of the branch dispensary and the hospital assistant's quarters as recommended by the Surgeon-General with the Government of Madras for want of funds. Nor could they make any provision for the porch to the college building and the drain round the college gymnasium as proposed by the educational authorities for reasons given in paragraph 16 *supra*.

22. *Drainage.*—As reported in paragraph 35 of my report embodied in G.O., No. 539 M., dated 26th March 1895, the consideration of the drainage scheme for this town has been postponed indefinitely under G.O., No. 1668 M., dated 8th November 1894. The Mappilla mosque drain could not be constructed as the pipes required for the same as recommended by the Sanitary Board could not be had from the Basel Mission Tile Works at Mangalore, and the provision of Rs. 500 for remodelling this drain has been carried forward to the ensuing year.

23. *Water-supply.*—A sum of Rs. 350 is provided under this head against the current year's estimate of Rs. 150. The details of this are shown in statement II-A.

24. *Repairs*—(*a*) *Communications.*—The current year's provision of Rs. 6,040 has been allotted under this head.

25. *Buildings.*—The amount provided under this head is Rs. 1,150 against Rs. 1,570 in the current year. The above amount includes Rs. 300 allotted for the thorough repairs of the hospital buildings, &c. The increase in the current year's estimate is due to provision having been made for the thorough repairs of the latrines during the current year.

26. *Water-supply.*—Rs. 600 are provided under this head against the current year's figure of Rs. 100. The increased provision is due to the proposal to repair the tank within the municipal office compound at a cost of Rs. 500 during the ensuing year and to reserve it for drinking purposes. The tank is situated in a very important portion of the town, and in close proximity to important buildings, such as the Municipal office, the Sub. and the Munsif's Court buildings, the hospital, &c., and it is desirable that it should be kept in a sanitary condition.

27. *Establishment.*—The cost of the public works establishment is estimated at Rs. 1,190. The increase of Rs. 110 over the current year's estimate is due to the proposal of the council to give the sub-overseer an allowance of Rs. 10 per mensem. The town is divided for the purpose of public works into two divisions, and the northern division is under the acting overseer to whom an allowance of Rs. 15 is granted. The southern portion of the town is under the supervision of the sub-overseer, and he has to traverse a large area, and it is desirable that he should also be given an allowance to enable him to do his out-door work efficiently. I strongly recommend that the allowance may be sanctioned by Government.

28. The total expenditure under Grant 1 amounts to Rs. 15,790 against Rs. 14,330 in the revised estimate and Rs. 13,547-10-9, actuals of 1896-97.

29. *Grant 2, Education—Municipal School—Salary System.*—In his budget report submitted through the Inspector of Schools and the Director of Public Instruction, the Principal, Victoria College, proposed that "the pay of the First Assistant should be Rs. 150 per mensem and an increase of Rs. 10 per mensem, to which M.R Ry. R. Satakopa Aiyangar is fairly entitled, is included in the budget." "The Sanskrit Pandit is constantly falling ill from overwork, and the appointment of a junior Sanskrit Pandit to take the work in the lower forms is found to be absolutely necessary. Provision is made for a man on Rs. 15 per mensem," and the Director of Public Instruction recommended that the Principal's proposals be adopted in their entirety. The council disallowed the increment recommended on behalf of M.R.Ry. Satakopa Aiyangar, but resolved to appoint an Assistant Sanskrit Pandit for the Victoria College on Rs. 15 per mensem. The scale of pay for the First Assistant is Rs. 120—10—150 as sanctioned by Government in G.O., Mis. No. 783 M., dated 6th May 1892, M.R.Ry. Satakopa Aiyangar was appointed as First Assistant on the 10th March 1896 on the understanding that he would be given the usual annual increment of Rs. 10 when he

passed his L. T. Examination. M.R.Ry. Satakopa Aiyangar has already passed the L. T. Examination and is entitled to his increment, and it is also recommended by the Educational authorities. I request that the increment proposed for Satakopa Aiyangar may be sanctioned by Government.

30. *Contingencies.*—Under this head, a sum of Rs. 1,380 has been provided against Rs. 1,280 in the revised estimate. The details are (1) ordinary contingencies Rs. 120, (2) stationery and printing Rs. 600, (3) Furniture Rs. 200, (4) library books Rs. 200, (5) maps Rs. 40, (6) class books Rs. 20, (7) prize books Rs. 100 and (8) sports—lawn tennis court ground, Rs. 100.

31. *Municipal Schools—On Salary-result System.*—The Assistant Inspector of Schools in his budget report for 1898–99 proposed that some of the salary-result schools be abolished, and the reasons assigned for the abolition are (1) the schools are costly, (2) that the schools are going down in every respect and (3) that the Sub-Assistant Inspector thinks their places can easily and with advantage be taken up by result schools. There are now ten salary-result schools in this municipality, five of them are for backward classes, one for Tamilians, and four for all clsses, of which the Assistant Inspector recommends that three of the last class be abolished. In his letter, C. No. 623, dated 23rd September 1896, the same officer wrote with respect to the two schools now proposed to be abolished as follows:—

"Tirunillai is in a corner of the town far away from schools elsewhere; in Koppam, the majority of the boys are poor, and into the Kammalatara school, boys of the lower classes find easy admission which they will not get in the Brahmin schools, though the managers of these schools say they will admit them. I ascertained when on tour at Palghat last year that no sooner the school at Kammalatara is closed, the Izhuvar and other lower class boys will have to relapse into ignorance. I would therefore leave the schools untouched."

The third one is the Patinnathirpuram, which is a well-conducted one, having a pucka building constructed at a cost of Rs. 1,404–8–4, for which a grant of Rupees 303–5–4, was received from the Provincial funds. This school is situated in the big bazaar, the most thickly-populated portion of the town, and it should, I think, be maintained there at any cost. The Tirunillai school has already been closed as the strength had much fallen down. It is to be regretted that the Assistant Inspector, who recommended the retention of certain schools in the last year, should recommend their closure in the current year. The members of the municipal council are personally aware of the usefulness of these schools, and they are strongly of opinion that they should be continued, and all efforts should be made to increase their strength and efficiency. The council have therefore resolved to allot for the salary-result schools the same allotments as in the current year.

32. Under "Result Grants" and "Contingencies," Rs. 600 and Rs. 410, respectively, have been allotted against Rs. 650 and Rs. 450 in the revised and budget estimates. The above amounts do not provide for the Tirunillai school which has been closed. Result grants to salary-result schools will be paid at 50 per cent. of the maximum rates.

33. *Inspection—Establishment.*—The council have resolved, on the recommendation of the Educational authorities, to increase the pay of the inspecting schoolmaster from Rs. 25 to Rs. 30 by an annual increment of Re. 1. A sum of Rs. 310 is provided against Rs. 300 in the revised and current year's estimates. The recommendation of the Inspector of Schools to allot a sum of Rs. 150 for building grant to result primary schools is also adopted.

34. The total expenditure under Grant 2 is thus estimated at Rs. 23,810 against Rs. 23,480 in the revised estimate and Rs. 24,070 in the current year's sanctioned estimate. The actuals of 1896–97 amounted to Rs. 25,864–9–0.

35. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries—Establishment.*—The amount provided under this head is Rs. 3,330 against Rs. 3,290, the estimate for the current year. The variation is due to an increase of Rs. 3 on behalf of the compounder in the branch dispensary and of Rs. 2 on behalf of the surgery attendant in the same institution having been provided for from 1st November 1898 and 1st April 1898, respectively, as recommended by the medical authorities.

36. *Medicines and Supplies.*—The estimate under this head is Rs. 1,300 against Rs. 900 in the current year. The increased provision has been made as the annual supply of medicines has been found practically insufficient every year owing to increased attendance of patients.

37. *Conservancy—Road Cleaning, &c.—Other Charges, such as Purchase or Hire of Carts, &c.*—A sum of Rs. 600 is provided under this head against Rs. 300 in the revised estimate, the increase being due to provision having been made for the purchase of at least twelve new rubbish carts.

38. Under all other items the current year's figures have been repeated.

39. The total charges under Grant 3 are thus estimated at Rs. 17,980 against Rs. 17,250 in the revised estimate and Rs. 17,240 in the budget estimate for the current year.

40. *Grant 4, Lighting.*—The total charges under this grant are estimated at Rs. 3,770 against Rs. 3,990, the revised estimate, and Rs. 3,460, the budget estimate for the current year. The only item under which an increase occurs is "Lighting—Contingencies." This is due to the proposal of the council to have 25 additional lights in the next year.

41. *Grant 5, Supervision and Management—Office Establishment.*—Under this head the current year's provision has been raised by Rs. 20 per mensem as shown in the accompanying proposition statement with a view to give increases to the head clerk, the accountant, the correspondence clerk, and the assistant correspondence clerk in consideration of their hard work. The sanctioned scale of salary of the head clerk, the accountant and the correspondence clerk of this office was Rs. 60, Rs. 35 and Rs. 30, respectively, till the beginning of the year 1894–95, when it was reduced in view of the financial difficulties. By the increments now proposed, the head clerk, accountant, the correspondence clerk and the assistant correspondence clerk will get Rs. 50, Rs. 33, Rs. 27 and Rs. 20 against Rs. 45, Rs. 28, Rs. 22 and Rs. 15 now drawn. Palghat is one of the most important municipalities in the Presidency, and I may also mention that the work in the office has increased enormously in recent years. I beg also to state that, in no municipality in Malabar—even the smallest—, the salary of the head clerk is less than Rs. 50. Comparing the scale of salary now proposed for the four clerks (Rs. 50 + Rs. + 33 + Rs. 27 + Rs. 20) with the scale that was continued till 1894–95 (Rs. 60 + Rs. 35 + Rs. 30 + Rs. 15) it will be found that there is a saving of Rs. 10 per mensem. The clerks for whom the increase is now proposed have been doing their work most satisfactorily, and I strongly recommend that the increments now proposed by the council may be sanctioned by Government.

42. *Collection of Municipal Taxes—Establishment.*—Under this head, Rs. 1,130 are provided against the current year's estimate of Rs. 1,070. The variation is due to provision having been made for the entertainment of two temporary clerks as bill writers on a salary of Rs. 8 each for four months. This provision is considered absolutely necessary in order to expedite the issue of bills very early in the year, and thereby facilitate the collection of all taxes before the close of the financial year. If the existing staff of bill-collectors were to write out the bills, it would certainly retard their collection work. Under these circumstances, I request that the Government will be pleased to sanction this temporary establishment for four months.

43. Under the remaining items, the figures in the current year's budget estimate have been repeated. Thus the total charges under Grant 5 are estimated at Rupees 4,410 against Rs. 4,120, the current year's budget estimate, and Rs. 3,815–9–6, actuals of 1896–97.

44. *Repayment of Debt.*—The sixth instalment of Rs. 1,000 is due on 1st February 1899 with interest on Rs. 12,000, and a sum of Rs. 1,720 has therefore been provided in the proposed estimate.

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

Forwarded to the Collector of Malabar.

2. The horse allowance of Rs. 10 to the sub-overseer alluded to in paragraph 27 is, in my opinion, useless for the purpose. I believe the overseer has for some time past not drawn his allowance of Rs. 15 alleging that he cannot keep a horse upon it.

3. I support the recommendation in paragraph 29 of an increase of Rs. 10 to the salary of Mr. Satagopa Aiyangar. He is strictly entitled to this by the terms of his engagement, and the increment was only disallowed by Government from the last municipal budget on the ground of want of funds. As the Victoria College will be more than self-supporting in 1898–99, this objection does not now apply.

Palghat,
9th January 1898.

(Signed) R. F. AUSTIN,
Ag. Head Assistant Collector.

Endt. on C. No. 23 M.

Forwarded.

Calicut.
13th January 1898.

(Signed) G. W. DANCE,
Collector.

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, 17th January 1898, No. 325.

Referring to the budget estimate of the Palghat Municipality for 1898–99, I have the honour to offer the following remarks.

2. I agree with the Chairman in thinking that the first assistant is entitled to the increment of Rs. 10 and the allotment for the college should be raised by Rs. 120.

3. The inspecting officers expect that two Mappilla schools in the municipality will be brought under inspection during the next year. An additional sum of Rs. 200 should be provided under "Result grants."

4. Government having remarked on the large number of untrained and unpassed teachers in the municipality in its order reviewing the administration report of the municipal council for the past year, some provision should be made for the improvement of the qualifications of teachers. I would accordingly recommend that a sum of Rs. 320 be allotted under "Training schools"—Rs. 60 for the working of a sessional school or two, and Rs. 260 for payment of stipends to two lower secondary and two primary grade teachers to be sent for training. Under receipts, credit may be taken for a grant of Rs. 170 from Provincial funds on the latter account.

5. With the above modifications, the net expenditure on education will be Rs. 3,980 (24,450—20,470), excluding building grants, or about 11 per cent. of the estimated income of the municipality from taxation, markets and rents.

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 Deparment, dated Madras, 18th January 1898, No. 46.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Palghat Municipality for the year 1898–99 is sufficient.

2. All the recommendations of the District Medical and Sanitary Officer have been carried out, with the exception of the construction of the branch dispensary, together with quarters for the hospital assistant. It would be advisable for the municipality to raise a loan to meet this demand.

Order—No. 428 M., dated 22nd February 1898.

The estimated receipts and charges of the Palghat 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	5,602	770	3,820	4,410
Tax on Arts	3,287	3,900	3,350	3,300
,, on Buildings and Lands	16,621	17,390	18,080	18,680
,, on Vehicles and Animals	340	450	450	370
,, on Carts	1,716	1,750	1,680	1,600
Tolls	10,865	10,800	10,460	10,400
Realizations under Special Acts	112	20	100	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	667	550	570	570
Conservancy Receipts	546	500	500	500
Fees and Revenue from Educational Institutions	15,663	16,870	15,620	15,620
,, ,, from Medical Institutions	16	40	20	10
Income from Markets and Slaughter-houses	1,492	1,640	1,420	1,640
License Fees	707	550	600	600
Other Fees	478	630	1,040	890
Fines under Municipal and other Acts	385	500	350	400
Grants and Contributions from Government	4,328	5,110	5,110	5,350
,, ,, from Local Boards	2,840	2,950	2,920	4,120
,, ,, from other Bodies	..	500	500	..
Recoveries for Services to Private Individuals	840	1,600	1,600	1,600
Miscellaneous	117	90	110	90
Advances Recovered	1	..	980	..
Total	66,623	66,620	69,280	70,200
Charges.				
Grant 1—				
New Works—				
Communications	346	..	190	700
Buildings	5,260	2,100	5,050	5,160
Drainage	..	..	10	500
Water-supply	..	150	150	350
Repairs—				
Communications	6,041	6,040	6,040	6,040
Buildings	756	1,570	1,570	1,150
Water-supply	33	100	40	600
Establishment	1,043	1,080	980	1,080
Tools and Plant and other Stores	69	300	300	100
Total	13,548	11,340	14,330	15,680
Grant 2—				
Training Schools	..	..	..	320
Municipal Schools—				
On the Salary System	20,152	17,830	17,350	17,780
On the Salary-result System	3,351	3,890	3,780	3,230
Grants-in-aid—				
Result Grants	2,036	2,000	2,000	2,200
Building, Furniture, &c., Grants	..	..	..	150
Inspection	325	350	350	340
Miscellaneous	..	..	..	420
Total	25,864	24,070	23,480	24,440
Grant 3—				
Hospitals and Dispensaries	5,579	5,710	5,710	6,150
Contributions	474	630	630	630
Vaccination	497	550	550	550
Registration of Births and Deaths	282	300	250	300
Conservancy, Road-cleaning and Road-watering	7,897	10,050	10,110	10,350
Total	14,729	17,240	17,250	17,980
Grant 4—				
Lighting	1,289	1,850	1,850	2,160
Travellers' Bungalows	189	240	240	240
Avenues	22	100	100	100
Public Garden, Survey of Land, Fire and other Charges	971	1,270	1,800	1,270
Total	2,471	3,460	3,990	3,770
Grant 5—				
Supervision and Management	3,816	4,120	3,990	4,080
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	840	780	780	720
Advances Recoverable	499	..	..	..
Refunds	40	50	50	50
Grand Total	62,807	62,060	64,870	67,720
Balance	3,816	4,560	4,410	2,480

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 65,460 and Rs. 64,870, respectively, against Rs. 65,850 and Rs. 62,060 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts, tolls and school-fees, is nearly made good by an increase under the tax on buildings, cart-stand fees and advances recovered, while the increase in the charges appearing mainly under grants 1 and 4 is partly counterbalanced by a decrease under grant 2. The expenditure on buildings during the first eight months of the year was unsatisfactory. The allotments of Rs. 1,515 and Rs. 950, respectively, for the construction of the Dance Market and the acquisition of a site for the cart-stand, referred to in paragraph 3 of the Chairman's letter, are sanctioned. The abolition of the Municipal Primary school at Tirunillai, referred to in paragraph 31, is approved; but this should have been shown in the proposition statement. The circumstances under which a contribution of Rs. 640 was paid on account of the central office establishments, instead of Rs. 580, as required in paragraph 4 (5) of G.O., No. 716 M., dated 27th March 1897, should be explained.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 65,620 against Rs. 65,460 in the revised estimate, the increase, which occurs mainly under the tax on buildings and contributions from local boards, being nearly met by a decrease under contributions from other bodies and advances recovered. With reference to paragraph 4 of the letter from the Director of Public Instruction read above, the provincial grant for education will be raised by Rs. 170.

4. *Charges.*—(1) The probable charges are put down at Rs. 67,530 against the revised estimate of Rs. 64,870, the increase appearing under all the grants except grant 4.

(2) *Grant 1.*—None of the new works provided for in the budget should be undertaken until the plans and estimates for them have been approved by competent authority. The suggestion of the Surgeon-General in paragraph 2 of his letter read above will be commended to the municipal council for careful consideration. For want of funds the grant of an allowance of Rs. 10 to the sub-overseer, proposed in paragraph 27, cannot be approved.

(3) *Grant 2.*—The increase of Rs. 10 in the salary of the first assistant of the Victoria College and the entertainment of an assistant Sanskrit pandit on Rs. 15 for the same college, proposed in paragraph 29, are sanctioned, the allotment provided for the college being raised by Rs. 120; but the increase in the pay of the inspecting schoolmaster, proposed in paragraph 33, will be disallowed as the necessity for it has not been established. As recommended by the Director in paragraphs 3 and 4 of his letter, a sum of Rs. 320 will be provided under training schools and the allotment for result grants will be raised by Rs. 200.

(4) *Grant 3.*—The increase from Rs. 3 to Rs. 5 in the pay of the surgery attendant in the branch dispensary, proposed in paragraph 35, is approved. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited.

(5) *Grant 5.*—The increase in the salaries of the municipal office clerks proposed in paragraph 41 cannot be sanctioned in the present state of the municipal finances. The entertainment of two temporary bill-collectors on Rs. 8 each, proposed in paragraph 42, cannot be approved, as the Government is not satisfied of its necessity. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 580 to Rs. 530.

5. As revised by Government, the budget closes with a balance of Rs. 2,480 or only 3·8 per cent. of the estimated receipts. This should be increased in the course of the year by effecting savings wherever practicable.

(True Extract.)

Ag. Secretary to Government.

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

Exd. W. D'Moss.

CN 86

Patent

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. P. I. CHINNASAWMY PILLAY Avargal, Chairman, Municipal Council, Palghat, to the Secretary to Government, Local and Municipal Department (through the Collector of Malabar and the Head Assistant Collector of Malabar), dated 31st December 1897, No. 4139.

I have the honour to submit herewith the budget estimates of the receipts and charges of this municipality for the ensuing year 1898–99 as also the revised estimates for the current year. All the entries have been fully considered and passed by the council at meetings held for the purpose.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The year 1896–97 closed with a balance of Rs. 3,820, which was adopted as the opening balance for 1897–98, against Rs. 770 anticipated in the current year's estimate. The receipts in the revised estimate, exclusive of the opening balance, amount to Rs. 65,460 against Rs. 65,850 in the estimate. Notwithstanding the fact that the arrears of the previous year were slightly large, the demand under "Tax on Arts" has fallen short of the amount anticipated in the current year's budget by Rs. 550, which is due to the changes in the rates specified in schedule A of the District Municipalities Act IV of 1884, as amended by Act III of 1897, which came into force since 4th May 1897. The other variations are explained in column 7 of statement VI.

Charges.

3. *Grant 1, Public Works.*—The total charges under Grant 1 are estimated at Rs. 14,330 against the budget grant of Rs. 11,340, the increase being chiefly due to provision having been made for (1) completing the construction of the Kumárapuram road (Rs. 117–2–0), (2) constructing new culverts (Rs. 72–8–11), (3) making improvements to the Dance market building (Rs. 1,575) as reported to Government in this office letter, No. 2220, dated 5th July 1897, (4) acquiring the improvements within the municipal office compound, at a cost of Rs. 200, and (5) raising the allotment made for the construction of the latrine at Kalpatty to Rs. 600, the provision made in the current year's budget, viz., Rs. 300 being found inadequate, and also to steps taken for the adjustment of the amount of Rs. 980 advanced on account of compensation for the site, &c., taken up for the cart-stand under the Land Acquisition Act. Mr. Jones, Sanitary Engineer to Government, inspected the Dance market in September last. Estimates for the necessary additional works to the Dance market have been approved by the Sanitary Board very recently and I trust that the works will soon be completed, and that the Dance market will be opened in the current year.

4. *Grant 2, Education.*—The only item that needs any remarks is "(2) municipal schools—(i) on salary system—(*a*) establishment", under which Rs. 16,070 is provided in the revised estimate against Rs. 16,800 in the current year's budget. The decrease is due to savings effected by reorganising the staff of the Victoria College, as sanctioned in G.O., Mis. No. 1928 M., dated 3rd September 1897. The other variations are explained in the remarks column of statement VI. The total charges under Grant 2 amount to Rs. 23,480 against Rs. 24,070 in the current year's budget.

5. *Grant 3, Sanitation and Medical Services.*—Under this grant, the figures in the current year's estimate have been repeated except under "Private scavenging establishment", on account of which a sum of Rs. 10 is shown in excess of the budget provision for the current year, which is due to the arrears of the previous year having had to be paid during the current year. The revised estimate under Grant 3 amounts to Rs. 17,250 against the budget estimate of Rs. 17,240 for the current year.

6. *Grant 4.*—Under this grant, a sum of Rs. 3,990 is provided against Rs. 3,460, the current year's estimate, the increase being due to an amount of Rs. 430 being provided for compensation to be awarded on account of lands proposed to be acquired for a burial-ground for the use of the Basel Mission Congregation, and for the opening of a passage for the extension of private scavenging system in Kalpatty. An increase of Rs. 100 over the budget figure under "other items" has also been provided. The explanation of variation is given in column 7 of statement VI.

7. *Grant 5.*—The only items under which increased provisions are made are "(v) (*b*) (i) Collection establishment," and "(v) (*e*) Contributions for central office and audit establishments." Under the former an increase of Rs. 70 is provided, which is due to the fact that the arrears of pay of the collection establishment, which was withheld during 1896–97, had to be paid during the current year, and the increase under the latter (viz., Rs. 60) is due to the increased amount that had to be paid on account of contribution to the audit establishment. The decrease in the revised estimate below the budget grant under the head of "office establishment" is due to the place of the head clerk, who was on other duty, having been left vacant for about eight months. Thus the total expenditure as estimated under Grant 5 is Rs. 3,990 against Rs. 4,120 in the current year's budget.

8. *Repayment of Debt, &c.*—The fifth instalment together with interest on Rupees 13,000 is due on the 1st February 1898, and the sum of Rs. 1,780 provided in the budget is repeated in the revised estimate.

9. The total expenditure under all the grants as shown in the revised estimate amounted to Rs. 64,870 against the budget grant of Rs. 62,060 and the revised estimate therefore closed with a balance of Rs. 4,410 against Rs. 4,560 as anticipated in the budget for 1897–98. This amount has been shown as the opening balance of the budget for 1898–99.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

10. The revised estimate for the current year closes with a balance of Rs. 4,410. Including this sum, which has been adopted as the opening balance for 1898–99, the total receipts under the several heads are estimated at Rs. 70,030.

11. *Tax on Arts.*—The proposed receipts under this head amount to Rs. 3,300, which includes Rs. 250 brought forward on account of arrears of the current year.

12. *Tax on Buildings and Lands.*—As in the current year this tax is to be levied at $7\frac{1}{2}$ per cent. on the annual rental. The income estimated under-house-tax is Rs. 14,490, which consists of Rs. 13,130, the receipts of the year and Rs. 1,360, the amount brought forward on account of the arrears, against Rs. 13,990, revised estimate, and Rs. 12,731–13–1, the actuals of 1896–97. A sum of Rs. 4,190 is estimated under land-tax which includes Rs. 460, arrears of 1897–98.

13. *Tax on Vehicles with Springs and Carts.*—The income under this head is estimated at Rs. 1,970 (including the arrears of Rs. 50 under tax on vehicles with

springs of the current year) against Rs. 2,130 in the revised estimate and Rupees 2,056–9–0, actuals of 1896–97. At the end of the current year, I hope that the arrears will be small, hence the decrease below the revised estimate.

14. Tolls.—The council propose to continue the levy of tolls at three-fourths of the maximum rates, and a sum of Rs. 10,400 is anticipated under this head. The decrease in the revised estimate below the figure in the current year's estimate is due to low bids owing to combination of bidders at the auction sale.

15. *Fees from Educational Institutions.*—The income from this source is expected to aggregate to Rs. 15,620 against Rs. 15,620, the revised estimate, and Rupees 15,663–8–3, the actuals of 1896–97. The decrease in the proposed estimate is due to the fee receipts of the Victoria College having been estimated at Rs. 15,000 (the actuals of 1896–97 being about Rs. 15,050) instead of Rs. 16,000 anticipated in the current year's budget. The Principal, Victoria College, has also accepted this figure in the revised budget estimate of receipts and expenditure which he has since submitted. A sum of Rs. 620 is anticipated under salary results schools.

16. *Grants and Contributions from Government.*—The educational authorities recommended the Principal's original proposal for the construction of a latrine at a cost of Rs. 1,500, porch to the main college building at Rs. 300, and a drain round the gymnasium at Rs. 120, and anticipated Rs. 640 under "Grants from Government" on account of "Buildings"; but in view of the decrease in the estimated receipts of school-fees, the Principal proposes in his revised budget estimate that the construction of the latrine be taken in hand in the next year and that the construction of the porch and the drain be postponed and the council have adopted this proposal and have consequently taken credit for the sum of Rs. 500 as contribution from Government. The details of Rs. 4,680 exhibited against "Municipal schools" are shown below:—

	Rs.
Salary grants on behalf of the masters of the Victoria College ..	4,200
Do. do. gymnastic instructor and drawingmaster ..	210
Furniture to Victoria College	100
Library books	100
Maps	20
Results grants to salary-result schools	50
Total ..	4,680

17. *Grants and Contributions from Local Boards.*—The income from this source is estimated at Rs. 4,120 against Rs. 2,920 in the revised estimate. The above includes Rs. 550 usually received from the Malabar District Board towards the upkeep of the Local Fund roads situated within the municipal limits. The increase in the proposed estimate over that in the revised estimate is due to credit having been taken for grant towards the construction of a lying-in-ward at a cost of Rs. 2,000 and increased expenditure provided on account of "Medicines and supplies," "Sundries and Contingencies" and "thorough repairs to the hospital buildings."

18. The receipts expected under other heads are either those shown in the revised estimate or in the current year's budget and therefore call for no remarks.

Expenditure.

19. The estimated expenditure for 1898–99 is Rs. 67,530 against Rs. 64,870, the revised estimate, and Rs. 62,060, the current year's budget.

20. *Grant* 1, *New Works—Communications.*—Under this head a sum of Rs. 700 has been provided. Details of this provision will be found in statement I-A.

21. *Buildings.*—A sum of Rs. 5,160 is provided for new works. This amount includes the provision of Rs. 1,500 for constructing a latrine for the Victoria College, Rs. 2,000 for a lying-in-ward, Rs. 600 for putting up new pipes for the cart-stand, Rs. 500 for erecting a wall for the Hindu cremation ground at Mattumontai, Rs. 500 for improvements to the municipal office building and Rs. 60 for a vaccination depôt at Vadakkumtara. The council have not made any provision for the construction of

the branch dispensary and the hospital assistant's quarters as recommended by the Surgeon-General with the Government of Madras for want of funds. Nor could they make any provision for the porch to the college building and the drain round the college gymnasium as proposed by the educational authorities for reasons given in paragraph 16 supra.

22. Drainage.—As reported in paragraph 35 of my report embodied in G.O., No. 539 M., dated 26th March 1895, the consideration of the drainage scheme for this town has been postponed indefinitely under G.O., No. 1668 M., dated 8th November 1894. The Mappilla mosque drain could not be constructed as the pipes required for the same as recommended by the Sanitary Board could not be had from the Basel Mission Tile Works at Mangalore, and the provision of Rs. 500 for remodelling this drain has been carried forward to the ensuing year.

23. *Water-supply.*—A sum of Rs. 350 is provided under this head against the current year's estimate of Rs. 150. The details of which are shown in statement II-A.

24. *Repairs*—(*a*) *Communications.*—The current year's provision of Rs. 6,040 has been allotted under this head.

25. *Buildings.*—The amount provided under this head is Rs. 1,150 against Rs. 1,570 in the current year. The above amount includes Rs. 300 allotted for the thorough repairs of the hospital buildings, &c. The increase in the current year's estimate is due to provision having been made for the thorough repairs of the latrines during the current year.

26. *Water-supply.*—Rs. 600 are provided under this head against the current year's figure of Rs. 100. The increased provision is due to the proposal to repair the tank within the municipal office compound at a cost of Rs. 500 during the ensuing year and to reserve it for drinking purposes. The tank is situated in a very important portion of the town, and in close proximity to important buildings, such as the Municipal office, the Sub. and the Munsif's Court buildings, the hospital, &c., and it is desirable that it should be kept in a sanitary condition.

27. *Establishment.*—The cost of the public works establishment is estimated at Rs. 1,190. The increase of Rs. 110 over the current year's estimate is due to the proposal of the council to give the sub-overseer an allowance of Rs. 10 per mensem. The town is divided for the purpose of public works into two divisions, and the northern division is under the acting overseer to whom an allowance of Rs. 15 is granted. The southern portion of the town is under the supervision of the sub-overseer, and he has to traverse a large area, and it is desirable that he should also be given an allowance to enable him to do his out-door work efficiently. I strongly recommend that the allowance may be sanctioned by Government.

28. The total expenditure under Grant 1 amounts to Rs. 15,790 against Rs. 14,330 in the revised estimate and Rs. 13,547–10–9, actuals of 1896–97.

29. *Grant 2, Education—Municipal School—Salary System.*—In his budget report submitted through the Inspector of Schools and the Director of Public Instruction, the Principal, Victoria College, proposed that "the pay of the First Assistant should be Rs. 150 per mensem and an increase of Rs. 10 per mensem, to which M.R.Ry. R. Satakopa Aiyangar is fairly entitled, is included in the budget." "The Sanskrit Pandit is constantly falling ill from overwork, and the appointment of a junior Sanskrit Pandit to take the work in the lower forms is found to be absolutely necessary. Provision is made for a man on Rs. 15 per mensem," and the Director of Public Instruction recommended that the Principal's proposals be adopted in their entirety. The council disallowed the increment recommended on behalf of M.R.Ry. Satakopa Aiyangar, but resolved to appoint an Assistant Sanskrit Pandit for the Victoria College on Rs. 15 per mensem. The scale of pay for the First Assistant is Rs. 120—10—150 as sanctioned by Government in G.O., Mis. No. 783 M., dated 6th May 1892, M.R.Ry. Satakopa Aiyangar was appointed as First Assistant on the 10th March 1896 on the understanding that he would be given the usual annual increment of Rs. 10 when he passed his L. T. Examination. M.R.Ry. Satakopa Aiyangar has already passed the L. T. Examination and is entitled to his increment, and it is also recommended by the Educational authorities. I request that the increment proposed for Satakopa Aiyangar may be sanctioned by Government.

30. *Contingencies.* — Under this head, a sum of Rs. 1,380 has been provided against Rs. 1,280 in the revised estimate. The details are (1) ordinary contingencies Rs. 120, (2) stationery and printing Rs. 600, (3) Furniture Rs. 200, (4) library books Rs. 200, (5) maps Rs. 40, (6) class books Rs. 20, (7) prize books Rs. 100 and (8) sports—lawn tennis court ground, Rs. 100.

31. *Municipal Schools—On Salary-results System.*—The Assistant Inspector of Schools in his budget report for 1898–99 proposed that some of the salary-results schools be abolished, and the reasons assigned for the abolition are (1) the schools are costly, (2) that the schools are going down in every respect and (3) that the Sub-Assistant Inspector thinks their places can easily and with advantage be taken up by results schools. There are now ten salary-results schools in this municipality, five of them are for backward classes, one for Tamilians, and four for all clsses, of which the Assistant Inspector recommends that three of the last class be abolished. In his letter, C. No. 623, dated 23rd September 1896, the same officer wrote with respect to the two schools now proposed to be abolished as follows :—

"Tirunillai is in a corner of the town far away from schools elsewhere; in Koppam, the majority of the boys are poor, and into the Kammalatara school, boys of the lower classes find easy admission which they will not get in the Brahmin schools, though the managers of these schools say they will admit them. I ascertained when on tour at Palghat last year that no sooner the school at Kammalatara is closed, the Izhuvar and other lower class boys will have to relapse into ignorance. I would therefore leave the schools untouched."

The third one is the Patinnathirpuram, which is a well-conducted one, having a pucka building constructed at a cost of Rs. 1,404–8–4, for which a grant of Rupees 303–5–4, was received from the Provincial funds. This school is situated in the big bazaar, the most thickly-populated portion of the town, and it should, I think, be maintained there at any cost. The Tirunillai school has already been closed as the strength had much fallen down. It is to be regretted that the Assistant Inspector, who recommended the retention of certain schools in the last year, should recommend their closure in the current year. The members of the municipal council are personally aware of the usefulness of these schools, and they are strongly of opinion that they should be continued, and all efforts should be made to increase their strength and efficiency. The council have therefore resolved to allot for the salary-result schools the same allotments as in the current year.

32. Under "Results Grants" and "Contingencies," Rs. 600 and Rs. 410, respectively, have been allotted against Rs. 650 and Rs. 450 in the revised and budget estimates. The above amounts do not provide for the Tirunillai school which has been closed. Results grants to salary-result schools will be paid at 50 per cent. of the maximum rates.

33. *Inspection—Establishment.*—The council have resolved, on the recommendation of the Educational authorities, to increase the pay of the inspecting schoolmaster from Rs. 25 to Rs. 30 by an annual increment of Re. 1. A sum of Rs. 310 is provided against Rs. 300 in the revised and current year's estimates. The recommendation of the Inspector of Schools to allot a sum of Rs. 150 for building grant to result primary schools is also adopted.

34. The total expenditure under Grant 2 is thus estimated at Rs. 23,810 against Rs. 23,480 in the revised estimate and Rs. 24,070 in the current year's sanctioned estimate. The actuals of 1896–97 amounted to Rs. 25,864–9–0.

35. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries—Establishment.*—The amount provided under this head is Rs. 3,330 against Rs. 3,290, the estimate for the current year. The variation is due to an increase of Rs. 3 on behalf of the compounder in the branch dispensary and of Rs. 2 on behalf of the surgery attendant in the same institution having been provided for from 1st November 1898 and 1st April 1898, respectively, as recommended by the medical authorities.

36. *Medicines and Supplies.*—The estimate under this head is Rs. 1,300 against Rs. 900 in the current year. The increased provision has been made as the annual supply of medicines has been found practically insufficient every year owing to increased attendance of patients.

37. *Conservancy—Road Cleaning, &c.—Other Charges, such as Purchase or Hire of Carts, &c.*—A sum of Rs. 600 is provided under this head against Rs. 300 in the revised estimate, the increase being due to provision having been made for the purchase of at least twelve new rubbish carts.

38. Under all other items the current year's figures have been repeated.

39. The total charges under Grant 3 are thus estimated at Rs. 17,980 against Rs. 17,250 in the revised estimate and Rs. 17,240 in the budget estimate for the current year.

40. *Grant 4, Lighting.*—The total charges under this grant are estimated at Rs. 3,770, against Rs. 3,990, the revised estimate, and Rs. 3,460, the budget estimate for the current year. The only item under which an increase occurs is "Lighting—Contingencies." This is due to the proposal of the council to have 25 additional lights in the next year.

41. *Grant 5, Supervision and Management—Office Establishment.*—Under this head the current year's provision has been raised by Rs. 20 per mensem as shown in the accompanying proposition statement with a view to give increases to the head clerk, the accountant, the correspondence clerk, and the assistant correspondence clerk in consideration of their hard work. The sanctioned scale of salary of the head clerk, the accountant and the correspondence clerk of this office was Rs. 60, Rs. 35 and Rs. 30, respectively, till the beginning of the year 1894–95, when it was reduced in view of the financial difficulties. By the increments now proposed, the head clerk, accountant, the correspondence clerk and the assistant correspondence clerk will get Rs. 50, Rs. 33, Rs 27 and Rs. 20 against Rs. 45, Rs. 28, Rs. 22 and Rs. 15 now drawn. Palghat is one of the most important municipalities in the Presidency, and I may also mention that the work in the office has increased enormously in recent years. I beg also to state that, in no municipality in Malabar—even the smallest—, the salary of the head clerk is less than Rs. 50. Comparing the scale of salary now proposed for the four clerks (Rs. 50 + Rs. + 33 + Rs. 27 + Rs. 20) with the scale that was continued till 1894–95 (Rs. 60 + Rs. 35 + Rs. 30 + Rs. 15) it will be found that there is a saving of Rs. 10 per mensem. The clerks for whom the increase is now proposed have been doing their work most satisfactorily, and I strongly recommend that the increments now proposed by the council may be sanctioned by Government.

42. *Collection of Municipal Taxes—Establishment.*—Under this head, Rs. 1,130 are provided against the current year's estimate of Rs. 1,070. The variation is due to provision having been made for the entertainment of two temporary clerks as bill writers on a salary of Rs. 8 each for four months. This provision is considered absolutely necessary in order to expedite the issue of bills very early in the year, and thereby facilitate the collection of all taxes before the close of the financial year. If the existing staff of bill-collectors were to write out the bills, it would certainly retard their collection work. Under these circumstances, I request that the Government will be pleased to sanction this temporary establishment for four months.

43. Under the remaining items, the figures in the current year's budget estimate have been repeated. Thus, the total charges under Grant 5 are estimated at Rupees 4,410 against Rs. 4,120, the current year's budget estimate, and Rs. 3,815–9–6, actuals of 1896–97.

44. *Repayment of Debt.*—The sixth instalment of Rs. 1,000 is due on 1st February 1899 with interest on Rs. 12,000, and a sum of Rs. 1,720 has therefore been provided in the proposed estimate.

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

Forwarded to the Collector of Malabar.

2. The horse allowance of Rs. 10 to the sub-overseer alluded to in paragraph 27 is, in my opinion, useless for the purpose. I believe the overseer has for some time past not drawn his allowance of Rs. 15 alleging that he cannot keep a horse upon it.

3. I support the recommendation in paragraph 29 of an increase of Rs. 10 to the salary of Mr. Satagopa Aiyangar. He is strictly entitled to this by the terms of his engagement, and the increment was only disallowed by Government from the last municipal budget on the ground of want of funds. As the Victoria College will be more than self-supporting in 1898–99, this objection does not now apply.

PALGHAT,
9th January 1898.

(Signed) R. F. AUSTIN,
Ag. Head Assistant Collector.

Endt. on C. No. 23 M.

Forwarded.

CALICUT.
13th January 1898.

(Signed) G. W. DANCE,
Collector.

Review of the Palghat Municipal Budget for 1898-99

LOCAL AND MUNICIPAL DEPARTMENT. 48

Papers to be read in Proceedings:—

Current No. 218m of 1898, dated 31-12-97 from the Chairman, Sub-Palgh

Current No 284m of 1898, dated 17-1-1898 from the Director of Pub. Ins

Current No. 287m of 1898, dated 18-1-98 from the Surgn.-General

Current No. of 189 , dated from the

Order. No. 428 M dy 22/2/98

The estimated receipts and charges of the Palghat 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	5.602	770	3820	4.410
Tax on Arts	3287	3.900	3.350	3.300
Tax on Buildings and Lands	16.621	17.390	18.080	18680
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	340	450	450	370
Tax on Carts	1.716	1.750	1660	1600
Tolls	10.865	10.800	10.460	10.400
Realizations under Special Acts	112	30	100	50
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	667	550	570	570
Conservancy Receipts	546	500	500	500
Fees and Revenue from Educational Institutions ..	15.663	16.870	15.620	15.620
Fees and Revenue from Medical Institutions	16	40	20	10
Income from Markets and Slaughter-houses	1.492	1.640	1420	1640
License fees	707	550	600	600
Other fees	478	630	1040	890
Fines under Municipal and other Acts	385	500	350	400
Interest on Investments and premium on Loans ..	"	"	"	5350 6180
Grants and Contributions from Government	4328	5.110	5.110	
Do. from Local Boards	2840	2950	2920	4.120
Do. from other bodies	"	500	500	"
Recoveries for services to private individuals	840	1600	1600	1.600
Miscellaneous	117	90	110	90
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	/	"	980	"
Total ..	66623	66.620	69.280	70.030

61021 65850 65460 65620

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	346	"	190	700	
Buildings	5260	2100	5050	5160	
Drainage	"	"	10	500	
Water-supply	"	150	150	350	
Repairs—					
Communications	6041	6040	6040	6040	
Buildings	756	1570	1570	1150	
Drainage	"	"	"	"	
Water-supply	33	100	40	600	
Establishment	1043	1080	980	~~1190~~	1080
Tools and Plant and other Stores	69	300	300	100	
Contributions for Public Works	"	"	"	"	
Total	13548	11340	14330	~~16790~~	15680
Grant 2.					
Training Schools	"	"	"	320	
Municipal Schools—					
(a) On the Salary System	20152	17830	17350	17660	17780
(b) On the Salary Result System	3351	3890	3780	~~3650~~	3230
Grants-in-aid—					
(a) Salary grants	"	"	"	"	
(b) Result grants	2036	2000	2000	~~2000~~	2200
(c) Building, Furniture, &c., grants	"	"	"	150	
Inspection	325	350	350	~~350~~	340
Miscellaneous	"	"	"	420	
Total	25867	24070	23480	~~23810~~	24440
Grant 3.					
Hospitals and Dispensaries	5579	5710	5710	6150	
Contributions	474	630	630	630	
Vaccination	497	550	550	550	
Registration of Births and Deaths	282	300	250	300	
Conservancy, Road-cleaning and Road-watering	7897	10050	10110	10350	
Total	14729	17240	17250	17980	
Grant 4.					
Lighting	1289	1850	1850	2160	
Markets and Slaughter-houses	"	"	"	"	
Choultries	"	"	"	"	
Travellers' Bungalows	189	240	240	240	
Avenues	22	100	100	100	
Public Garden, Survey of Land, Fire and other charges	971	1270	1800	1270	
Total	2471	3460	3990	3770	
Grant 5.					
Supervision and management	3816	4120	3990	~~4410~~	4080
Repayment of Debt	1000	1000	1000	1000	
Interest on loan	840	780	780	720	
Advances Recoverable	499	"	"	"	
Refunds	40	50	50	50	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	"	
Grand Total	62807	62060	64870	67530	67720
Balance	3816	4560	4410	~~2500~~	2480

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 65,460 and Rs. 64870, respectively, against Rs. 65850 and Rs. 62060 anticipated in the sanctioned budget. The decrease in the receipts, which occur chiefly under the tax on arts, tolls and school fees, is nearly made good by an increase under the tax on buildings, cart-stand fees and advances recovered, while the increase in the charges appearing mainly under Grants 1 and 4 is partly counterbalanced by a decrease under Grant 2. — The expenditure on buildings during the first eight months of the year was not satisfactory. The allotments of Rs. 1,575 and Rs. 980, respectively, for the construction of the Dance market and the acquisition of a site for the cart-stand, referred to in para 3 of the Chairman's letter, are sanctioned. The abolition of the Municipal primary school at Tirunillai, referred to in para 31 ~~of the Chairman's letter~~, is approved; but this should have been shown in the proposition statement. The circumstances under which a contribution of Rs. 640 was paid on account of the central office establishments, instead of Rs. 580, as required in para 4 (5) of G.O.No. 716 M, dated 27th March 1897, should be explained.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are placed at Rs. 65620 against

decrease under contributions from other bodies and advances recovered. With reference to para-4 of the letter from the Director of Public Instruction read above, the Provincial grant for education will be raised by Rs.170.

4. Charges. (1) The probable charges are put down at Rs.67,530 against the revised estimate of Rs.64,870, the increase appearing under all the Grants except Grant 4.

(2) Grant 1. None of the New works provided for in the budget should be undertaken until the plans and estimates for them have been approved by competent authority. The suggestion of the Surgeon-General in para-2 of his letter read above will be commended to the Municipal Council for careful consideration. For want of funds, the grant of an allowance of Rs.10 to the subverseer, proposed in para 37, cannot be approved.

(3) Grant 2 The increase of Rs.10 in the salary of the First Assistant of the Victoria College proposed in para 29, are sanctioned, the allotment provided for the College being raised by Rs.120; but the increase in the pay of the Inspecting Schoolmaster proposed in para 33 will be disallowed, as the necessity for it has not been established. As recommended by the Director in paras 4 &3 of his letter, read above a sum of Rs.320 will be provided under Training schools and the allotment for result grants will be raised by Rs.200.

and the entertainment of an Assistant Sanskrit Pandit on Rs 15 for the same college

(4) Grant 3 The increase from Rs.3 to Rs.5 [illegible] surgery attendant in the [illegible]

4560 4410 2500 2480

24,440

sanitation are awaited.

(5) Grant 5. The increase in the salaries of the Municipal office clerks proposed in para 41 cannot be sanctioned in the present state of the Municipal finances. The entertainment of two temporary bill collectors on Rs.8 each, proposed in para 42, cannot be approved, as the Govt. is not satisfied of its necessity. With reference to G.O.No.3473 L, dated 22nd. December 1897, the contribution for the central office establishments will be reduced from Rs.580 to Rs.530.

5. As revised by Government, the budget closes with a balance of Rs.2,480 or only 3.8 per cent of the estimated receipts. This should be increased in the course of the year by effecting savings wherever practicable.

V.R
7/12/98

To

The Chairman, Municipal Council, Palghat.
" Collector of Malabar.
" President, District Board, Malabar.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.

Palghat
COLLECTOR
13 JAN 1898
MALABAR

Enclosure No. I
to
Letter No. 4139
31-12-97.
—"—

Budget Statement
for
1898-99
Palghaut Municipality

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

	Estimate 1898-99.				Revised Estimate for 1897-98.			Budget Estimate for 1897-98. Exclusive of subsequent allotments.			Actuals, 1896-97 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.									
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	4410	"	"	4410	"	"	3820	"	"	770	"	"	5602	"	3
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	3300	"	"				3350	"	"	3900	"	"	3287	8	"
b. Tax on buildings (section 63) ..	14490						13990	"	"	13300	"	"	12731	13	1
c. Tax on lands (section 63) ..	4190	"	"				4090	"	"	4090	"	"	3888	13	11
d. Water-tax on buildings and lands (section 75)	1868						1868			1739			1642	11	
e. Tax on vehicles with springs and palanquins (section 77) ..	370	"	"				450	"	"	450	"	"	340	8	"
f. Tax on animals (section 77) ..															
g. Tax on carts and other vehicles without springs (section 85) ..	1600	"	"				1680	"	"	1750	"	"	1716	1	"
h. Tolls (section 91)—															
Gross receipts .. 15600															
Less Local Fund share .. 5200	10400			34350	"	"	10460	"	"	10800	"	"	10864	12	11
i. Penalties on account of—															
i. Tax on arts															
ii. Tax on buildings ..															
iii. Tax on lands															
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..															
vi. Tax on animals															
vii. Tax on carts, &c. ..															
vii. Evasion of tolls															
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds	50	"	"				50	"	"	30	"	"	11	9	"
b. Ferry rents													100	"	"
c. Fees under Act II of 1888 ..				50	"	"	50	"	"						
Carried forward ..				34400	"	"	34120						29041	1	11

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. (exclusive of subsequent adjustments).	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 ..		34,400	34120	34320	32941 1 11
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	20		20	20	18 1 9
ii. Rent of buildings					
iii. Avenue receipts	150		150	150	267 12 3
iv. Fees from Travellers' Bungalows	280	450	280	280	292
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	80	80	60	53 14 1	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40	120	40	40	34 14 3
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	500	500	500	500	546 8
d. i. Fees from educational institutions	15,620	15,620	15,620	16850	15663 8 3
ii Other revenue from educational institutions				20	
e. i. Sale-proceeds and composition fees of medicines ..	10	10	20	10	15 12 9
ii. Other Hospital receipts ..				30	
f. i. Income from markets ..	1000		820	1000	848 11 4
ii. ,, slaughter-houses.	640	1640	600	640	643 4 11
g. Other fees					
i. Distraint fees	20		20	20	11 11 6
ii. License fees	150 Warrant fees. 600		150 600	550	706 10
iii. Cartstand fees	720		860	610	4648 9
iv. Other fees		1490	10		1 12
h. Fines under Municipal and other Acts.	400	400	350	500	384 9
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
		54630	54240	55600	52894 12 9

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. (exclusive of subsequent adjustments).	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 ..		54630	54240	55600	52894 12 9
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..			550	540	
Buildings	500				
Municipal Schools ..	4680	5180	4560	4570	4328 8 2
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education	3570		2370	2400	2290 6 7
ii. Medical	550	4120	550	550	550
iii. Other purposes					
c. Other grants and contributions—					
i. Education			500	500	
ii. Medical					
iii. Other purposes					
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1580		1580	1580	827 7
ii. Other purposes	20	1600	20	20	12 2
b. Other items—					
i. Fishery rents			10		
ii. Refunds of Expenditure of previous year			10		
iii. Fee for numbering carts, &c.	60	60	60	60	54 9
iv. Other items	30	30	30	30	62 6 5
		65620	64		

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. Exclusive of Subsequent alterations.	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 ..		65620 " "	64480 " "	65850 " "	61020 3 11
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			980 " "		1 "
Total Receipts ..		65620 " "	65460 " "	65850 " "	61021 3 11
Grand Total ..		70030 " "	69280 " "	66620 " "	66623 4 2

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at Half annas 7½ per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at Nil per cent.
4. Tax on vehicles ~~and animals~~ is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. no 154 dated 22-1-1884, 4136 dated 20-8-1885 223 dated 10-3-1887 and 1204 M. 9 Mis dated 5-9-1894.
8. The house-tax registers were last revised in the official year 1888-89 and the land tax registers in the official year. the assessment recalculated in 1891-92
9. Total extent of land assessed is 316 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

(1) Houses which fetch no rent are assessed at annas 6 per Rs 100 of the valuation with reference to the nature of the building and its locality and surroundings. In other cases at 7½ per cent on the rental.

(2) Lands have been assessed on the rent at 7½ per cent of paddy collected from lessees and Commuted at 3½ paras a rupee.

(3) Varamba tax. Houses like ~~which fetch no rent~~ at 6 pie per 80 sq yards and assessed at 7½ per cent on the rental.

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

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. (Exclusive of subsequent allotments.)	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	700 - -		190 - -		345 13 8
b. Buildings	5160 - -		5050 - -	2100 - -	5260 5 5
c. Drainage	500 - -		10 - -	- - -	- - -
d. Water-supply	350 - -	6710 - -	150 - -	150 - -	- - -
2. Repairs—					
a. Communications	6040 - -		6040 - -	6040 - -	6041 4 4
b. Buildings	1150 - -	7190 - -	1570 - -	1570 - -	756 - 1
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	600 - -	600 - -	40 - -	100 - -	33 2 2
ii. Establishment					
iii. Contingencies					
3. Establishment	1190 - -	1190 - -	980 - -	1080 - -	1042 11 1
4. Tools and Plant and other stores.	100 - -	100 - -	300 - -	300 - -	68 6 -
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 ..		15,790 - -	14,330 - -	11,340 - -	13,547 10 9
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. Municipal Schools—					
i. On Salary System—			16,070 - -	16,800 - -	19,433 14 1
a. Establishment	16280 - -	17660 - -	1280 - -	1030 - -	718 8 10
b. Contingencies	1380 - -				

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. (Exclusive of subsequent allotments.)	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 ..	17660 - -	17,350 - -	17,830 - -	20,152 6 11	
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2640 - -		2680 - -	2790 - -	2481 8 5
b. Result Grants	600 - -		650 - -	650 - -	586 2 9
c. Contingencies	410 - -	3650 - -	450 - -	450 - -	283 9 11
3. Salary Grants	2000 - -	2000 - -	2000 - -	2000 - -	2036 5 -
4. Results Grants					
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	310 - -		300 - -	300 - -	300 - -
ii. Contingencies	40 - -	350 - -	50 - -	50 - -	24 8 -
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	150 - -	150 - -			
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant II ..		23,810 - -	23,480 - -	24,070 - -	25,864 9 -
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	3330 - -		3290 - -	3290 - -	3288 8 5
b. Medicines and Supplies	1300 - -		900 - -	900 - -	836 5 5
c. Diet of Patients	800 - -		800 - -	800 - -	655 15 4
d. Sundries and Contingencies ..	720 - -	6150 - -	720 - -	720 - -	798 5 7
e. Contributions to Local Boards ..					
&c., &c., &c.					

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Total of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98 Exclusive of subsequent allotments	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 ..		6150 " "	5710 " "	5710 " "	5579 2 9
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	300 " "		300 " "	300 " "	234 " "
ii. Sanitary Inspection ..	300 " "		300 " "	300 " "	187 " "
iii. Medical Reserve staff ..	30 " "	630 " "	30 " "	30 " "	53 " "
iv. Cutlers' Establishment ..			630	630	474
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	300 " "		300 " "	300 " "	286 9 "
b. Contingencies	250 " "	550 " "	250 " "	250 " "	210 2 3
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	180 " "		180 " "	180 " "	180 " "
b. Contingencies	120 " "	300 " "	70 " "	120 " "	101 8 10
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	6090 " "		6090 " "	6090 " "	5785 13 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	600 " "	6690 " "	300 " "	300 " "	43 8 2
b. Private scavenging—					
i. Establishment	1580 " "		1590 " "	1580 " "	1530 9 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	300 " "	1880 " "	300 " "	300 " "	25 " "
c. Cholera charges ..	1680 " "	1680 " "	1680 " "	1680 " "	396 2 4
d. Contingencies ..	100 " "	100 " "	150 " "	100 " "	116 1 6
..					

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. Exclusive of subsequent allotments.	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	2160 " "	2160 " "	1850 " "	1850 " "	1289 2 1
b. Contingencies					
2. i. MARKETS—					
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	160 " "		160 " "	160 " "	156 " "
b. Contingencies	80 " "	240 " "	80 " "	80 " "	32 14 6
5. AVENUES—					
a. Establishment	40 " "		40 " "	40 " "	22 11 4
b. Contingencies	60 " "	100 " "	60 " "	60 " "	
6. PUBLIC GARDEN—					
a. Establishment	70 " "		70 " "	70 " "	69 8 "
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	100 " "	170 " "	100 " "	100 " "	15 6 "
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	100 " "	100 " "	100 " "	100 " "	
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging					

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. Exclusive of subsequent allotments.	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 ..		2770 " "	2460 " "	2460 " "	1585 9 11
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*	270		270	270	82 12
ii. Rewards for destruction of wild animals and snakes ..	50 " "		50 " "	50 " "	43 5 "
iii. Printing	900 " "		900 " "	900 " "	712 13 9
iv. Compensation for lands ..	" " "		430 " "	" " "	" " "
v. Other items	50 " "	1000	150 " "	50 " "	129 10 8
		1270	1800	1270	970 11 5
Total, Grant IV ..		3770 " "	3990 " "	3460 " "	2471 7 4
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1900 " "	1900 " "	1410 " "	1670 " "	1531 14 4
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	1130		1140 " "	1070 " "	1034 5 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	400 " "	1530 " "	400 " "	400 " "	384 1 3
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	400 " "	400 " "	400 " "	400 " "	331 4 3
e. Contributions for Central office and Audit establishments ..	580 " "	580 " "	640 " "	580 " "	534 " "
Total, Grant V ..		4410 " "	3990 " "	4120 " "	3815 9 6
Repayment of Debt—					
a. Instalments paid during the year.	1000 " "	1000 " "	1000 " "	1000 " "	1000 " "
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. " " of current years.	720 " "	720 " "	780 " "	780 " "	840 " "

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. Exclusive of subsequent allotments.	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					498 13 4
b. Others	50 " "	50 " "	50 " "	50 " "	39 15 6
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		67530 " "	64870 " "	62060 " "	62806 11 3
Balances—					
a. Municipal Fund		2500 " "	4410 " "	4560 " "	3816 8 11
b. Endowments					
c. Water-tax Fund					
Grand Total ..		70030 " "	69280 " "	66620 " "	66623 4 2

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Road from Sangupara thodu to								
2	the Burial ground	100				100	"	"	
3	New Culverts.	600				600	"	"	
	Total ..	700				700	"	"	
(b)	Buildings								
1	Latrine for the Victoria College	1500				1500	"	"	
2	Laying Claypipes in the Cartstand	600				600	"	"	
3	Vaccination depôt at Vadacautra	60				60	"	"	
4	Wall for the Burial ground at Mattumontai	500				500	"	"	
5	Lying-in-Ward for the Hospital	2000				2000	"	"	
6	Improvements to the Municipal Office building	500				500	"	"	
	Total ..	5160				5160			

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Drain near the Mopla								
2	Mosque at Big Bazaar.	500				500	"	"	
3									
	Total ..	500				500	"	"	
(d)	Water-supply								
1	Well at Kuppamkunnu	150				150	"	"	
2	Well in the Cartstand	200				200	"	"	
3									

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							
	I Class road.							
1	Great Western road	1120	"	"				Total mileage of roads streets, lanes, &c., in the town. 59½ miles ✓
2	Road from Olvakode to Big Bazaar	420	"	"				
3	Kongad road.	105	"	"				Metalled or Gravelled 22 / 15½ } Unmetalled. 22
4	Sanguparathodu road	85	"	"				
5	Road from Olvakode to Kalpathy river	110	"	"				
	II Class road.							
1	Road from Kalpathy river to fort	510	"	"				Total mileage under maintenance. 59½ ✓
2	Praceemanam road	65	"	"				
3	Pattikkara road	110	"	"				
4	Mannanchira and fort roads	130	"	"				Metalled or Gravelled 22 / 15½ } Unmetalled. 22 ✓
5	Vythilaeulam road	50	"	"				
6	Alathur road	130	"	"				
7	Kollengode road	230	"	"				
8	Nakkara road	190	"	"				
9	Chittur road	45	"	"				
	III Class roads.							
1	Pathur and Kallappully road	150	"	"				
2	Kottaghat road	60	"	"				
3	Puthukkavu road	20	"	"				
4	Kunnathur road	80	"	"				
5	Road around fort	100	"	"				
6	Nakkara branch road	30	"	"				
7	Kannadi river road	75	"	"				
8	Kallicad road	100	"	"				
9	Vithoony road	70	"	"				
10	Kobinson Bazaar road	32	"	"				
11	Mangara road	70	"	"				
12	Sallvans road	33	"	"				
13	Kadukkankunam road	50	"	"				
14	Road from Govindarajapuram to Kottaghat.	35	"	"				
15	Jonpalayam road	20	"	"				
16	Road from Vadacautra to Pallipuram	55	"	"				
17	Kasunalakara road	25	"	"				
18	Tzunelai framom road	10	"	"				
19	Racket Court road	20	"	"				
20	Kunnathur branch road	45	"	"				
21	Palayapet road	26	"	"				
22	Road from Segaripuram to Kalpathy	200	"	"				
23	Cheracad road	2	"	"				
24	Komarapuram road	85	"	"				
25	Road to Mission Compound	35	"	"				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Latrines	150	"	"				
2	Pounds	20	"	"				
3	Hospital and outhouses	300	"	"				
4	Municipal Office.	180	"	"				
5	Victoria College, Middle School &c.	300	"	"				
6	Temporary latrines for Car festival.	50	"	"				
7	Travellers' Bungalow and fence	70	"	"				
8	Salary-results schools at Vara-kunam, Pattinhatinpuram & Kalmandapam.	80	"	"				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	Repairs to Municipal wells.	100	"	"				
2	Tank within the Municipal Office Compound	500						
3								
	Total							

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers with a horse allowance of Rs 15	1	60	"	"	720	"	"
Sub Maistries Overseer with an allowance of Rs 10	1	25 X 35	"	"	410	"	"
Peon	1	5	"	"	60	"	"
Total ..	3.	100	"	"	1190	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Bal ..							

(1 of the Rs 25 only for 1 month.)

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

——	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
~~Head Master~~ Principal	1	500	"	"	6000	"	"
1st Assistant Master	1	120	"	"	1440	"	"
2nd " "	1	90	"	"	1080	"	"
3rd " "	1	80	"	"	960	"	"
4th " "	1	70	"	"	840	"	"
5th " "	1	60	"	"	720	"	"
6th " "	1	60	"	"	720	"	"
7th " "	1	50	"	"	600	"	"
8th " "	1	40	"	"	480	"	"
9th " "	1	47	"	"	564	"	"
10th " "	1	20	"	"	240	"	"
11th " "	1	20	"	"	240	"	"
Malayalam Master	1	25	"	"	300	"	"
Sanskrit Master	1	25	"	"	300	"	"
Assistant Sanskrit Master	1	15	"	"	180	"	"
Writing Master	1	25	"	"	300	"	"
Drawing Master.	1	25	"	"	300	"	"
Clerk and Librarian.	1	25	"	"	300	"	"
Senior Gymnastic Instructor	1	18	"	"	216	"	"
Junior Do. Do.	1	12	"	"	144	"	"
Head peon.	1	7	"	"	84	"	"
2nd Do.	1	6	"	"	72	"	"
3rd Do	1	5	8	"	66	"	"
4th Do	1	5	8	"	66	"	"
Scavenger.	1	6	"	"	72	"	"
Total ..	25	1357	"	"	16,284	"	"
Deduct Fines and Stoppages ..					4	"	"
Add arrears for last year paid this year ..							
Balance (Statement II)					16280	"	"

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

——		Number.	Salary per mensem.			Salary per annum.		
1		2	3			4		
			Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*								
b. On the Salary Result System—								
Anglo-Vernacular School.	Head master	1	18	"	"	216	"	"
	2nd Do.	1	15	"	"	180	"	"
	3rd Do.	1	10	"	"	120	"	"
	4th Do.	1	8	"	"	96	"	"
		4	51	"	"	612	"	"
Athihatripuram School.	Head master	1	12	"	"	144	"	"
	2nd Do	1	9	"	"	108	"	"
	3rd Do	1	6	"	"	72	"	"
	4th Do	1	5	"	"	60	"	"
		4	32	"	"	384	"	"
Koppam School.	Head master.	1	7	"	"	84	"	"
	2nd Do.	1	5	"	"	60	"	"
		2	12	"	"	144	"	"
Kalmandapam School	Head master	1	9	"	"	108	"	"
	2nd Do.	1	6	"	"	72	"	"
		2	15	"	"	180	"	"
Kammalatara School	Head master	1	10	"	"	120	"	"
	2nd Do.	1	8	"	"	96	"	"
	3rd Do.	1	5	"	"	60	"	"
		3	23	"	"	276	"	"
Madrasa Mithila Mirath	Head master.	1	9	"	"	108	"	"
	2nd Do.	1	6	"	"	72	"	"
	3rd Do	1	4	"	"	48	"	"
		3	19	"	"	228	"	"
Mekrpalagam School.	Head master	1	7	"	"	84	"	"
	2nd Do	1	5	"	"	60	"	"
		2	12	"	"	144	"	"
Paraccunnam Cherumers' School.	Teacher.	1	7	"	"	84	"	"
Nurani Cherumers' School	Teacher	1	7	"	"	84	"	"
Kunnathur-med Chucklers' School.	Teacher.	1	7	"	"	84	"	"
Circle Gymnastic Instructor.		1	15	"	"	180	"	"
Drawing master.		1	20	"	"	240	"	"
Total ..		25	220	"	"	2640	"	"
Deduct Fines and Stoppages ..							"	"
Add arrears for last year paid this year ..								
Balance (Statement II)							5	"

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 .. .. .. (for 1 month @ Rs 25)	1	26	..	..	311		
Total ..	1	26	..	..	311		
Deduct Fines and Stoppages ..					1		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					310		
7. *b.* GYMNASTIC INSTRUCTORS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
8. DRAWING MASTERS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
Total ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	131	4	..	1575	..	..
„ Hospital Assistant	1	25	..	..	300	..	..
Midwife	1	10	..	..	120	..	..
Clerk & Compounder	1	15	..	..	180	..	..
~~Compounder~~ Ward attendant	1	7	..	..	84	..	..
Servants .. Waterman	1	5	..	..	60	..	..
„ .. Cook	1	5	..	..	60	..	..
„ .. Gardener	1	5	..	..	60	..	..
Washerman	1	3	..	..	36	..	..
Total { Male	1	6	..	..	72	..	..
Total { Female	1	5	..	..	60	..	..
Peon	1	5	..	..	60	..	..
~~Female~~ Ward attendant	1	5	..	..	60	..	..
Total	13	227	4	..	2727	..	..
Branch Dispensary							
Hospital Assistant	1	35	..	..	420	..	..
Compounder	1	9×12	..	..	(1) 120	..	..
Surgery attendant	1	3×5	..	..	(2) 58	..	..
Total	3	52	..	..	598	..	..
Total ..	1	279	4	..	3325	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..						5	..

(1) For 8 months at the rate of Rs 9 and for 4 months at the rate of Rs 12.
(2) For 1 month at the rate of Rs 3 only.

see (State

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators 1st Class	1	15	"	"	180		
Peons Do .. 2nd .. Class.	1	10	"	"	120		
Total ..	2	25	"	"	300		
Deduct Fines and Stoppages ..					"		
Add arrears for last year paid this year ..					"		
Balance (Statement II) ..					300		
4. Registration—							
Registrars	1	15	"	"	180		
Peons							
Total ..					180		
Deduct Fines and Stoppages ..					"		
Add arrears for last year paid this year ..					"		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	30	"	"	360	"	"
Peons at Rs 4	2	12	"	"	144	"	"
"							
Maistries 4 @ Rs 9 and 3 @ Rs 8 ..	7	60	"	"	720	"	"
Scavengers @ Rs 6	14	84	"	"	1008	"	"
Sweepers @ Rs 6	48	288	"	"	3456	"	"
Road Sirdars @ Rs 6	3	18	"	"	216	"	"
Coly to attend Kalpathy river bed	1	6	"	"	72	"	"
Total	76	498	"	"	5976	"	"
Extra Establishment for fairs and festivals					50	"	"
Road watering Coolies 2 @ Rs 5 and 2 @ Rs 3	4	16	"	"	64	"	" for 4 months only
Total ..	80				6090		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries	1	12			144		
Scavengers @ Rs 6	20	120			1440		
Total ..	21	132			1584		
Deduct Fines and Stoppages ..					4		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1580		
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Total ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	6	"	"	72		
Servants	1	5	"	"	60		
Scavenger	1	2	"	"	24		
Total ..	3	13	"	"	156		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4		
Balance (Statement II) ..					160		
5. Avenues—							
Servants .. @ Rs 3.	4	12	"	"	48		
For 4 months only							
Total ..	4	12	"	"	48		
Deduct Fines and Stoppages ..					8		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					40		
6. Public Garden—							
Gardeners	1	6	"	"	72		
Total ..	1	6	"	"	72		
Deduct Fines and Stoppages ..					2		
Add arrears for last year paid this year ..					7		
[illegible] Statement II)					70		

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

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

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	45 50	"	"	(1) 595		
Correspondent Clerks	1	22 27	"	"	(2) 319		
Assistant „ Correspondence clerk	1	15 20	"	"	(3) 235		
„ Accountant	1	28 33	"	"	(4) 391		
Accountants Municipal Prosecutor ..	1	10	"	"	120		
Head Peons	1	8	"	"	96		
Peon	1	6	"	"	72		
Masalchi	1	6	"	"	72		
(1) (2) (3) & (4) To draw at the rate of Rs 45, 22, 15 & 28 only for 1 month.							
Total ..	8	160	"	"	1900		
Deduct Fines and Stoppages ..					"		
Add arrears for last year paid this year ..					"		
Balance (Statement II) ..					1900.		
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks Shroff	1	15	"	"	180	"	"
Bill Collectors 2 @ Rs. 12 and 3 @ Rs. 8. ..	5	48.	"	"	576	"	"
Peons Process clerk.	1	8	"	"	96	"	"
Peons at Rs 6.	3	18	"	"	216	"	"
Temporary bill writers @ Rs 8.	2	16	"	"	64	"	" for 4 months only
Total ..	12	105	"	"	1132	"	"
Deduct Fines and Stoppages ..					2	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1130	"	"
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Palghat. Demand, Collection and Balance 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.
on arts, &c.	3250	" "			3250	" "	3050	" "					200	" "
n buildings	13630	" "			13630	" "	13130	" "					500	" "
n lands	3980	" "			3980	" "	3730	" "					250	" "
r-tax on buildings and lands ..														
(gross receipts)	15600	" "			15600	" "	15600	" "						
let rents	1000				1000	" "	1000	" "						
ghter-house fees	640	" "			640	" "	640	" "						
of cart-stands	720				720	" "	720	" "						
ivate scavenging fees	1400	" "			1400	" "	1330	" "					70	" "
u on vehicles with Springs	400	" "			400		320	" "					80	" "
ax on Carts and other vehicles without Springs	1600	" "			1600	" "	1600	" "						
Total ..	42220				42220	" "	41120						1100	" "

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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.
ax on arts, &c.				300	"	"	300	"	"	250	"	"							50	"	"				
ax on buildings				1500	"	"	1500	"	"	1360	"	"				40	"	"	100	"	"				
ax on lands				550	"	"	550	"	"	460	"	"							90	"	"				
er-tax on buildings and lands ..																									
.. ..																									
t rents																									
ter-house fees																									
f cart-stands																									
e scavenging fees																									
on vehicles with Springs				250	"	"	250	"	"	250	"	"													
				50	"	"	50	"	"	50	"	"													
Total ..				2650	"	"	2650	"	"	2370	"	"				40	"	"	240	"	"				

Statement VI.—Revised Estimate for 189 7-98.

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 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.	
BALANCE BROUGHT FORWARD—																
a. Municipal Fund	3820	"	"							3820	"	"	770	"	"	
b. Endowments																
c. Water-tax Fund																
MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53) ..	2835	8	"	1308	"	"	514	8	"	3350	"	"	3900	"	"	Due to the decrease in demand on account of the introduction of the new municipal act.
b. Tax on buildings (section 63) ..	9879	7	"	10009	3	4	4110	9	"	13990	"	"	13300	"	"	
c. Tax on lands (section 63) ..	3033	13	6	1979	9	10	1056	2	6	4090	"	"	4090	"	"	Due to increase in the arrears of the previous year.
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with spirings and palanquins (section 77) ..	255	8	"	132	"	"	194	8	"	450			450	"	"	
f. Tax on animals (section 77) ..																
g. Tax on carts and other vehicles without springs (section 85) ..	1418	"	"	324	10	"	262	"	"	1680	"	"	1750	"	"	The actuals of 1896-97 having been taken as the basis.
h. Tolls (section 91)—																
Gross receipts .. 15690 ..																
Less Local Fund share 5230 ..	6440	4	5	4597	10	11	4019	11	7	10460	"	"	10800	"	"	Due to Combination in the auction Sale.
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings ..																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c ..																
vi. Tax on animals																
vii. Tax on arts, &c. ..																
viii. Evasion of tolls																
REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds	36	3	"	1	"	"	13	13	"	50	"	"	30	"	"	Due to the fines Collections made by the Pound keepers including feeding charges being credited to this head under the instructions from the Audit department.
b. Ferry rents																
c. Fees under Act II of 1888 ..	45	"	"	25	"	"	5	"	"	50	"	"	"	"	"	Due to a license issued under the "Poses of Public Record Act"
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands	9	3	5	13	5	11	10	12	7	20	"	"	20	"	"	
ii. Rent of buildings																
iii. Avenue receipts	86	11	9	151	6	3	63	4	3	150	"	"	150	"	"	
iv. Fees from Travellers' Bungalows	226	8	"	131	12	"	53	8	"	280	"	"	280	"	"	
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.	33	8	4	11	13	"	46	7	8	80	"	"	60	"	"	Due to the transfer of the Sale proceeds of grass in the Hospital Compound which was hitherto being shown under "Other Hospital Receipts."
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	2	8	3	20	13	"	37	7	9	40	"	"	40	"	"	
Carried forward ..	24,302	3	8	18,706	4	3	10,387	12	4	34,690	"	"	34,870	"	"	

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 ..	24,302	3	8	18,706	4	3	10,387	12	4	34,690	"	"	34,870	"	"	
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.				506	8	"	500	"	"	500	"	"	500	"	"	
d. i. Fees from educational institutions	8355	9	9	8000	1	1	7264	6	3	15,620	"	"	16850	"	"	Due to the decrease in the number of students attending the College in the early part of the year.
ii. Other revenue from educational institutions ..													20	"	"	
e. i. Sale-proceeds and composition fees of medicines ..	10	13	6	13	7	9	9	2	6	20	"	"	10	"	"	Due to the increase in the Sale of medicines in the Hospital.
ii. Other Hospital receipts ..													30	"	"	vide explanations against 4 (b) ii
f. i. Income from markets ..	426	4	5	336	10	"	393	11	7	820	"	"	1000	"	"	Due to Combination in the Sale.
ii. „ slaughter-houses.	201	11	"	268	13	8	398	5	"	600	"	"	640	"	"	
g. Other fees																
i. Distraint fees .. .. Warrant fees.	16	12	"	9	6	"	3	4	"	20	"	"	20	"	"	
ii. License fees	475 33	7 4	"	253	"	"	124	9	"	600	"	"	550	"	"	Due to the amendment of Section 104 of the District Municipalities Act. Due to the stricter supervision exercised for the Collection of License fees.
iii. Cartstand fees	476	11	8	154	8	7	383	4	4	860	"	"	610	"	"	
iv. Other fees	1	"	"	1	12	"	9	"	"	10	"	"	"	"	"	Due to the arrears of the previous year and to the increase in the actual bids.
h. Fines under Municipal and other Acts	206	6	"	115	"	"	143	10	"	350	"	"	500	"	"	Due to the decrease in the actuals of the 1st 8 months of 1897-98.
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings							550	"	"	550	"	"	540	"	"	Due to the postponement of the Construction of the drain around the Victoria College Gymnasium and to the grant promised by the Director for the Construction of Excavation below
Municipal Schools ..	2224	15	5	1428	5	5	2335	"	7	4560	"	"	4570	"	"	
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																Due to Savings effected under "Sundries & Contingencies" of the main Hospital.
ii. Medical				2290	6	7	2370	"	"	2370	"	"	2400	"	"	
iii. Other purposes				550	"	"	550	"	"	550	"	"	550	"	"	
Carried forward ..	36731	2	5	32,634	3	4	25,538	13	7	62,270	"	"	63660	"	"	

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.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	36731	2	5	32634	3	4	25538	13	7	62270	"	"	63660	"	"	
GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	"	"	"	"	"	"	500			500	"	"	500	"	"	
ii. Medical																
iii. Other purposes																
MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	886	9	"	418	"	"	693	7	"	1580	"	"	1580	"	"	
ii. Other purposes	13	"	"	3	14	"	7	"	"	20	"	"	20	"	"	
b. Other items—																
i. Fishery rents	5	"	"	"	"	"	5	"	"	10	"	"	"	"	"	
ii. Refunds of Expenditure of previous year	2	1	8				7	14	4	10	"	"	"	"	"	
iii. Fee for numbering carts, &c.	46	3	"	9	15	"	13	13	"	60	"	"	60	"	"	
iv. Other items ..				39	7	5	30	"	"	30	"	"	30	"	"	
EXTRAORDINARY AND DEBT—																
Sale-proceeds of Government securities and withdrawals from Savings Bank.																
Loans—																
i. From Government ..																
ii. In the market from private individuals																
Realizations of Sinking fund for repayment of loans.																
Advances—																
i. Permanent																
ii. Others	37	9	5				942	6	7	980	"	"	"	"	"	X Due to steps taken for the adjustment of the amount paid in advance on account of the Cart Stand Scheme.
Total Receipts ..	37,721	9	6	33,105	7	9	27,738	6	6	65,460	"	"	65,850	"	"	
Grand Total ..	41,541	9	6	33,105	7	9	27,738	6	6	69,280	"	"	66,620	"	"	

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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	159	10	11	345	13	8	30	5	1	(a) 190	"	"	"	"	"	(a) Due to the allotment of funds for the Construction of the Komarapuram road as per list of allotment of funds for the quarter ending 30th September 1897 and to the payment of Vakils fees to in the Land Acquisition Case for the Acquiring the like for the above road and to the payment of Cost of Contracting certain new Culverts.
b. Buildings	60	5	7	5179	11	5	4989	10	5	(b) 5050	"	"	2100	"	"	(b) Due to provision having been made for the following works and to the postponement of the Construction of the drain around the Victoria College Gymnasium and the Recreation depôt at Vadaeattra.
c. Drainage	5	12	"	"	"	"	4	4	"	(c) 10	"	"	"	"	"	Elsworthy Reading Room in excess of the provision already made in the budget for 1897-98. Rs 75.
d. Water-supply							150	"	"	150	"	"	150	"	"	Cartstand Rs 980
2. REPAIRS—																Additional provision for the Kalpathylatrine Rs 300
a. Communications	5316	11	7	749	15	8	723	4	5	6040	"	"	6040	"	"	Additional works to the Dance market. Rs 1575
b. Buildings	552	12	6	127	8	1	1017	3	6	1570	"	"	1570	"	"	Purchase of improvements on the land taken up for the new municipal office building . . Rs 200
c. Drainage—																(c) Due to Compensation paid for the land taken up for the Chathapuram Drain vide G. O. No 1813. M. mis dated 19th August 1897.
i. Repairs to works ..																
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	28	15	4	"	"	"	11	"	8	40	"	"	100	"	"	Due to Savings effected
ii. Establishment																
iii. Contingencies																
3. ESTABLISHMENT	644	12	7	370	9	9	335	3	5	980	"	"	1080	"	"	Due to the non payment of horse allowance to the mt Overseer for 6 months.
4. TOOLS AND PLANT AND OTHER STORES.	173	15	11	21	4	3	126	"	1	300	"	"	300	"	"	
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 .	6943	"	5	6794	14	10	7386	15	7	14330	"	"	11340	"	"	
NT II—(*Education*)—																
TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	10698	7	11	6354	5	5	5371	8	1	16070	"	"	16800	"	"	Due to Savings effected
b. Contingencies	839	6	2	144	11	3	440	9	10	1280	"	"	1030	"	"	Due to the transfer of funds sanctioned in G. O. No 1726 M. mis dated 5th August 1897 and to the transfer of funds from "Grant II (2) i (a) Establishment" sanctioned by the mt Council on the 7th October 1897 and to the increased expenditure for Examinations under the 12th October 1897 and to the Cheruma School at Nuraai not having been opened.
ii. On Salary-Results System—																
a. Fixed Payments	1627	13	9	868	2	2	1052	2	3	2680	"	"	(d) 2790	"	"	(d) Due to the discontinuance of the Tirumalai S. K. School since
b. Results Grants				586	2	9	650	"	"	650	"	"	650	"	"	
c. Contingencies	229	8	11	85	14	"	220	7	1	450	"	"	450	"	"	
3. SALARY GRANTS																
4. RESULTS GRANTS				2036	5	"	2000	"	"	2000	"	"	2000	"	"	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	13395	4	9	10075	8	7	9734	11	3	23130	"	"	23720	"	"	

tatement 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 ..	13,395	4	9	10075	8	7	9734	11	3	23,130	"	"	23720	"	"	
ANT II—(*Education*)—cont.																
Municipal Inspectors—																
i. Establishment	200	"	"	100	"	"	100	"	"	300	"	"	300	"	"	
ii. Contingencies	12	3	8	3	2	"	37	12	4	50	"	"	50	"	"	
MISCELLANEOUS—																
Building, furniture, &c., grants ..																
Common gymnasium—																
i. Establishment																
ii. Contingencies																
Other items																
Total, Grant II ..	13607	8	5	10178	10	7	9872	7	7	23,480	"	"	24,070	"	"	
ANT III—(*Sanitation and Medical Services.*)																
HOSPITALS AND DISPENSARIES—																
a. Establishment	2187	7	10	1095	4	5	1102	8	2	3290	"	"	3290	"	"	
b. Medicines and Supplies	2	8	"	776	13	5	897	8	"	900	"	"	900	"	"	
c. Diet of Patients	413	5	4	234	"	11	386	10	8	800	"	"	800	"	"	
d. Sundries and Contingencies ..	322	"	1	411	12	9	397	15	11	720	"	"	720	"	"	
Contributions to Local Boards ..																
ii CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..				234	"	"	300	"	"	300	"	"	300	"	"	
ii. Sanitary Inspection ..				184	"	"	300	"	"	300	"	"	300	"	"	
iii. Medical Reserve staff ..				53	"	"	30	"	"	30	"	"	30	"	"	
iv. Cutlers' Establishment ..																
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATIONS—																
a. Establishment	186	"	"	97	13	"	114	"	"	300	"	"	300	"	"	
b. Contingencies	~~156~~	"	~~9~~	~~106~~	~~13~~	~~6~~	~~93~~	~~15~~	~~3~~	~~250~~	"	"	~~250~~	"	"	
c. Contributions to Local Boards ..																
Carried forward ..	3267	6	"	3196	10	"	3622	10	"	6890	"	"	6890	"	"	

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 ..	3267	6	u	3196	10	u	3622	10	u	6890	u	u	6890	u	u	
ANT III—*Sanitation and Medical Services*—cont.																
REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	120	u	u	60	u	u	60	u	u	180	u	u	180	u	u	
b. Contingencies	22	2	9	.	.	.	47	13	3	70	u	u	120	u	u	Due to retrenchment of expenditure.
CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	3850	5	u	1922	12	8	2239	11	u	6090	u	u	6090	u	u	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	207	11	6	43	8	2	92	4	6	300	u	u	300	u	u	
b. Private scavenging—																
i. Establishment	1049	11	5	527	1	1	540	4	7	1590	u	u	1580	u	u	Due to arrears of the previous year having had to be paid during the Current year.
ii. Contingencies, such as cost of scavenging carts, &c.	231	12	10	u	u	u	68	3	2	300	u	u	300	u	u	
c. Cholera charges	110	13	2	274	u	4	1569	2	10	1680	u	u	1680	u	u	
d. Contingencies	50	12	u	17	7	u	99	4	u	150	u	u	100	u	u	Due to the allotment of funds sanctioned by the municipal Council for filling up the well at Mootabtara.
Total, Grant III ..	8910	10	8	6041	7	3	8339	5	4	17,250	u	u	17240	u	u	

ANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
LIGHTING—																
a. Establishment																
b. Contingencies	882	9	5	410	5	2	967	6	7	1850	u	u	1850	u	u	
i. MARKETS—																
a. Establishment																
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment																
b. Contingencies																
CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment	104	u	u	52	u	u	56	u	u	160	u	u	160	u	u	
b. Contingencies				15	6	6	80	u	u	80	u	u	80	u	u	
5. AVENUES—																
a. Establishment	17	6	8	5	10	10	22	9	4	40	u	u	40	u	u	
b. Contingencies	1	14	u	.			58	2	u	60	u	u	60	u	u	
6. PUBLIC GARDEN—																
a. Establishment	48	u	u	22	12	u	22	u	u	70	u	u	70	u	u	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	u	u	u	3	6	u	100	u	u	100	u	u	100	u	u	
Carried forward ..	1053	14	1	509	8	6	1306	1	11	2360	u	u	2360	u	u	

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 ..	1053	14	1	509	8	6	1306	1	11	2360	"	"	2360	"	"	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.							100	"	"	100	"	"	100	"	"	
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes							50	"	"	50	"	"	50	"	"	
iii. Printing	491	13	5	313	15	3	408	2	7	900	"	"	900	"	"	
iv. Compensation for lands ..							430	"	"	(a) 430	"	"				(a) Due to arrangements made for the acquisition of a site for the Burial Ground for the Basel German Mission Congregation and a path for the passage of Boats in Kalpathy.
v. Other items	99	3	8	105	"	8	50	12	4	(b) 150	"	"	50	"	"	(b) Due to the payment of Commissions to the Pound Keepers Out of the allotment under Pleiades under instructions from the Audit Department and to the Charges incurred for Operating the Obakode Station at which His Excellency the Governor alighted during His Excellency's recent tour to the Cochin State and also to the allotment of funds sanctioned as per return for the quarter ending 30 June 1897.
Total, Grant IV ..	1644	15	2	928	8	5	2345	"	10	3990	"	"	3460	"	"	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	882	10	4	525	5	9	527	5	8	1410	"	"	1670	"	"	Due to the place of the Head Clerk having been left vacant in Consequence of his absence on other duty.
ii. Inspection																
b. Collection of Municipal Taxes—																
i. Establishment	739	12	5	276	"	"	400	3	7	1140	"	"	1070	"	"	Due to the arrears of 1896-97 having had to be paid during the current year.
ii. Purchase of account books, paper, mon[illegible]-boxes, repair to out-posts, [illegible] ..	"	1	"	375	"	9	399	15	"	400	"	"	400	"	"	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (b) (ii)	162	15	5	117	10	3	237	7		400	"	"	400	"	"	
e. Contributions for Central office and Audit establishments ..				494	"	"	600	"	"	640	"	"	580	"	"	Due to the increased amount that has to be paid on account of Contribution to Audit Establishments.
Total, Grant V ..	1825	7	2	1788	"	9	2164	8	10	3990	"	"	4120	"	"	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.				1000	"	"	1000	"	"	1000	"	"	1000	"	"	
b. Invested on account of Sinking Fund (value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. ,, of current year ..				840	"	"	780	"	"	780	"	"	780	"	"	

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																
b. Others				498	13	4										
Refunds of other than current collections..	1	8	"	"	"	"	48	8	"	50	"	"	50	"	"	
Interest																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Totsal Expenditure ..	32933	1	10	28070	7	2	31936	14	2	64870	"	"	62060	"	"	
Less—																
a. Municipal Fund										4410	"	"	4560	"	"	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										69280	"	"	66620	"	"	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of 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.	
Salaries as per Statement II wherever there is alteration ..													
I. 1 new works (a) Communications.	"	"	"	109	6	8	"	"	"	109	6	8	List of allotment of funds for the quarter ending 30th Sept 1897
(b) Buildings	2100			50	"	"	95	12	"	2054	4	"	Do Do 30th June 1897
													G.Os. nos 1726 M mis & 1813 M. mis 5.8.97 19.8.97
(c) Drainage.	"	"	"	5	12	"	"	"	"	5	12	"	G.O no 1813 M. mis dated 19th August 1897
II 2 mcl Schools. i on S. System (a) Establishment.	16800	"	"	"	"	"	104	-	1	16695	15	11	Municipal Council's resolution no 12 dated 7th October 1897
													G.O no 1726 M. mis dated 5th August 1897.
(b) Contingencies	1030	"	"	90	"	"				1224	"	1	Municipal Council's resolution no 12 dated 7th October 97
				104	-	1							
III 5 Conservancy Road Cleaning & Road watering													
(d) Contingencies	100	"	"	50	"	"	"	"	"	150	"	"	Municipal Council's resolution no 2 dated 3rd Nov. 1897
IV 9 Other Charges. i Other items.	50	"	"	15	"	"				90	12	"	List of allotment of funds for the quarter ending 30th June 97
				25	12	"							Municipal Council's resolution no 48 dated 7th Oct 1897 and 20 dated 17th November 1897.
Total.	20080			449	14	9	199	12	1	20330	2	8	

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

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

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

STATEMENT VII.—Tolls.

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

STATEMENT V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 1898. Number of years.	Amount re-paid. Up to 31st March 1898. Amount.	Amount re-paid. In 1898-99.	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 -9 .	Invested out of the total amount transferred up to end of 189 -9 . In Government Securities.	Invested out of the total amount transferred up to end of 189 -9 . In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Nil for all the items.										
6%	For a municipal Office No 160 M. mis dated 25-1-1892		4	4000 " "						
6%	Dance Market		1	*1000 " "	1000 " "					
6%	Slaughter house	No 1005 M. mis dated 13 June 1892								
6%	Site for the Cart-stand									
6%	Pabnihatinpur am School									

* To be paid on the 1st February 1898.

Municipal Office
Palghat 31st December 1897

Chairman

Secretary to Government
Local & Municipal Department
17 JAN 1898

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Enclosure No II
to
Letter No 4139
31-12-97

Proposition Statement
and
Application for allotment
of Funds
Palghat Municipality

28 Dec 1898

STATEMENT V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 1898. Number of years.	Amount re-paid. Up to 31st March 1898. Amount.	Amount re-paid. In 1898-99.	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 -9 .	Invested out of the total amount transferred up to end of 189 -9 . In Government Securities.	Invested out of the total amount transferred up to end of 189 -9 . In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	All the items.									
	For a municipal Office No 160 M mis dated 25-1-1892		4	4000 " "						
	Dance market.		1	*1000 " "	1000 " "					
	Slaughter house.	No 1005 M. mis dated 13 June 1892								
	Site for the Cart-stand									
	Patuliatirpuram School									

* To be paid on the 1st February 1898.

Municipal Office
Palghat 31st December 1897

Chairman

SECRETARY TO GOVERNMENT * LOCAL & MUNICIPAL DEPARTMENT * 17 JAN 1898

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Enclosure No 11
to
Letter No 4139
31-12-97

Proposition Statement and Application for allotment of Funds
Palghaut Municipality

2/18 Nov 1898.

I.

Application for allotment of Funds required by the Municipal Council of Palghaut.

Particular work or purpose.	Major and minor heads in the budget.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount now required, and the source from which it is to be met.	Necessity for the allotment.	Reference to previous correspondence.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
Additional works for the Dance Market	Grant I (1) New works (6) Buildings	"	"	Rs 1575 (provided in the revised estimate).		Chairman's letter No 2220 5-7-97 and GO No 1735 M. Mis 7-8-97 thereon
Purchase of site for the Cartstand.	Do	"	"	Rs 980 (provided in the revised estimate)	Due to steps taken for the adjustment of the amount paid for this purpose as advance during the year 1895-96	GO No 908 M. Mis 30-May 1895

Municipal Office,
Palghat 31st December 1897

Jno A.

M. [illegible] Council.
Chair[illegible]

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Nat			
			Present Scale.			
Number	Date.		Number	Designation.	Pay. Minimum.	Maxi
					Rs.	Rs
G.O. No 116 Mo.		Grant V— a General Establishment.	1.	Manager	45	4
G.O. No 269 Mo.			1	Correspondence clerk.	22	2
			1	Assistant — do —	15	1
28th February 1893.	27th March 1893.		1	Accountant	28	2
			1	Head Peon	8	8
			1	Masalchi	6	6
			1	Mul Prosecutor	10	1
			1	Peon	6	6
			8	Total per mensem.	140	12
				Total per annum.	1680	16
Grant V— 6. Collection of Municipal Taxes 1. Establishment.			1	Shroff	15	1
			2	Bill Collectors @ Rs 12	24	2
			3	D. @ Rs 8	24	2
			1	Process clerk	8	8
			3	Peons @ Rs 6.	18	1
			10	Total per mensem.	89	8
				Total per annum	1068	1

Municipal Office,
Paighaut 31st December 1894

Statement of Proposition

NAT

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maxim
					RS.	RS.
					Bpan	
G.O. No. 887. M. & Mis	27th May 1895	Spanish Hospitals Establishment (a) — Establishment III — 1 Hospitals and Dispensaries	1	Hospital Assistant	35	35
			1	Compounder	9	9
			1	Surgery attendant	3	3
			3	Total per mensem	47	4
				Total per annum	564	56

Municipal Office —

Statement of Proposition f

Order sanctioning present establishment.		Office to which the proposition refers.	Natu			
			Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximu
					Rs.	Rs.
G.O. No 1928 M. Mis			1	Principal, U. College	500	500
			1	1st Asst. Master	120	150
			1	2nd - do -	90	90
			1	3rd — do —	80	80
			1	4th — do —	70	70
			1	5th — do —	60	60
			1	6th — do —	60	60
			1	7th — do —	50	50
			1	8th — do —	40	40
			1	9th — do —	47	47
			1	10th — do —	20	20
			1	11th — do —	20	20
			1	Malayalam Master	25	25
			1	Sanskrit Master	25	25
			1	Writing Master	25	25
			1	Drawing Master	25	25
			1	Clerk & Librarian	25	25
			1	Senior Gym. Instr.	18	18
			1	Junior — do —	12	12
			1	Head Peon.	7	7
			1	2nd Peon.	6	6
			1	3rd Peon.	5-8-	5-8-
			1	4th Peon.	5-8-	5-8-
			1	Scavenger	6	6
			24	Total per mensem	1342	134
				Total per annum	16104	1610
G.O. No 154 Financial	22nd January 1884	Grant II — 6 Inspection 6 Mil. Inspectors 1 Establishment	1	Inspecting School Master	25	25
			1	Total per Mensem.	25	25
				Total per annum.	300.	300

Grant II — 2 Mil. Schools 1 on Salary Sepoys.
(a) Establishment.
Check

Municipal Office, ——
Calicut 31st December 1897

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.						PROPOSITION.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
Number	Date.		Number	Designation.	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
G.O. No 413 Municipal		Public Works.	1	Municipal Overseer with a horse allowance of Rs 15	60	60	1	Municipal Overseer with a horse allowance of Rs 15	60	60	-	-	
13th March 1896		3. Establishment	1	Mul Sub Overseer	25	25	1	Mul Sub Overseer with an allowance of Rs 10	35	35	10	-	
Grant I-			1	Peon	5	5	1	Peon	5	5	-	-	
			3	Total per mensem	90	90	3		100	100	10	"	
				Total per annum	1080	1080			1200	1200	120	"	

Under Letter No 4139 dated 31st Decmbr 1894

n for revision of Establishment.

t.

Nature of charge.					Proposition.		
	Proposed Scale.						
aximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
Rs.			Rs.	Rs.	Rs.	Rs.	
00	1	Principal, U. College	500	500	-	-	Vide Letter No. 4139 dated 31st December 1897
50	1	1st Asstt Master	120	150			
90	1	2nd —do—	90	90			
80	1	3rd —do—	80	80			
70	1	4th —do—	70	70			
60	1	5th —do—	60	60			
50	1	6th —do—	50	50			
50	1	7th —do—	40	40			
0	1	8th —do—	47	47			
7	1	9th —do—	20	20			
0	1	10th —do—	20	20			
0	1	11th —do—	25	25			
25	1	Malayalam Master	25	25			
25	1	Sanskrit Master	15	15	15	-	
	1	Asstt —do—	25	25	-	-	
25	1	Writing Master	25	25			
25	1	Drawing Master	25	25			
25	1	Clerk & Librarian	18	18			
8	1	Senior Gym. Instr	12	12			
12	1	Junior —do—	76	76			
76	1	Head Peon	5-8-	5-8-			
8-	1	2nd Peon	5-8-	5-8-			
8-	1	3rd Peon	6	6			
8-	1	4th Peon					
	1	Scavenger					
			1357	1357	15		
12	25		16284	16284	180	-	
24							
5	1	Inspecting School Master	26	30	1		
5	1		26	30	1		
			312	360	12		
0							

Illegible

for revision of Establishment.

URE OF CHARGE.					PROPOSITION.		
Proposed Scale.							
num.	Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
			Minimum.	Maximum.	Amount.	Amount.	
			RS.	RS.	RS.	RS.	
eh		Dispensary					
	1	Hospital Assistant	35	35	"	"	
	1	Compounder	12	12	3	"	
	1	Surgery attendant	5	5	2	"	
			52	52	5	"	
7	3						
			624	624	60	"	
4							

No. 4139 dated 31st December 1897

Vide Letter No.

for revision of Establishment.

URE OF CHARGE.					PROPOSITION.		
	Proposed Scale.						
um.	Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
			Minimum.	Maximum.	Amount.	Amount.	
			RS.	RS.	RS.	RS.	
5	1	Manager	50	50	5	"	Vide Letter No 4139 dated 31st December 1897
2	1	Correspondence clerk	27	27	5	"	
	1	Assistant - do -	20	20	5	"	
	1	Accountant	33	33	5	"	
2	1	Head Peon	8	8	"	"	
	1	Masalchi	6	6	"	"	
8	4	Mul Prosecutor	10	10	"	"	
	1	Peon	6	6	"	"	
0	8		160	160	20	"	
80			1920	1920	240	"	
5	1	Shroff	15	15			
	2	Bill Collector @ Rs 12	24	24			
	3	Do @ Rs 8	24	24			
	1	Process clerk	8	8			
8	3	Peons @ Rs 6	18	18			
	2	Temporary Bill Writers @ Rs 8	16	× 16	16		× for 4 months only.
	12		105	105	"		
8			1132	1132	64	"	

Chairman