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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 319 Press Mis.

174-178

174-178

Dated 13-2-1875.

39/40

Not to be folded or roughly handled

Municipal Report.

No. 174. Read the following letter from A. MACGREGOR, Esq., President of the Municipal Commission, Calicut, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Calicut, 14th January 1875, No. 21 :—

I have the honor to forward the accompanying report and statements, received from the Vice-President of the Calicut Municipality, on the working of the Towns Improvement Act during the year 1873-74.

2. The total amount collected during the year from all sources prescribed by the Act was Rupees 30,939-12-2. The opening balance of the year has raised the total to Rupees 39,000-14-11. The expenditure was Rupees 34,872-2-5, leaving an unexpended balance of Rupees 5,064-11-1 at the close of the year.

3. It will be seen from the Demand, Collection and Balance Statement that the outstanding balance on the 1st April 1874 was Rupees 8,108-3-0, of which Rupees 1,586-11-0 were on account of House and Paramba tax, and Rupees 6,521-8-0 on account of Tax on Arts, Trades, and Professions; of the former it appears from the Vice-President's report that a sum of Rupees 1,412-10-9 has been since collected, Rupees 149-6-3 were written off the account, and the balance will be realized; of the latter (Profession-tax) Rupees 1,080 appears to have been since collected, Rupees 173-8-3 were written off as irrecoverable arrears, and the collection of the balance depends upon the result of the prosecutions which are now being conducted.

4. The Vice-President attributes this large outstanding balance to the slow mode of recovery prescribed by the present Act.

5. EXPENDITURE—*Public Works.*—Under this head a sum of Rupees 8,805-2-3 were spent against the Budget provision of Rupees 13,950. The falling off is chiefly under New Works, owing to some of the new roads proposed not having been carried out. The only works undertaken during the year were the construction of a market and the revetting of Ballard road. The repairs to roads and lanes were attended to as usual.

6. *Grant* II.—The total cost for Education amounted to Rupees 2,422-14-8, or double the amount spent in 1872-73. The Commissioners have maintained two Elementary Schools at a cost of Rupees 862-2-8. The balance was spent in Results Grants to eighteen indigenous Schools, contribution paid on account of Inspection Charges, and charges in connection with the Calicut Normal School, and Salary Grants to Moplah and Hindustani Schools.

7. *Grant* III., *Civil Dispensary.*—The total receipts of this institution including the opening balance was Rs. 4,902-11-2, its expenditure was Rupees 5,838-9-9, leaving a deficit balance of Rupees 935-14-7 to be met from Municipal Funds. Of the two suits filed for the recovery of the Funded Capital, decrees were passed in favour of the Commissioners, and the amount has been recovered in the case of one, and steps are being taken for the execution of the other decree.

8. *Leper and Small-pox Hospitals.*—The total cost for these institutions during the year under review was Rupees 3,616-1-9, and the amount has been equally shared by Local and Municipal Boards, respectively. The reports of the Civil Surgeon on the working of these institutions are enclosed.

9. *Vaccination.*—Rupees 247-12-0 were spent under this head including the pay of temporary Vaccinators entertained at the commencement of the year when small-pox prevailed epidemically. The number of cases successfully vaccinated during the year was 1,382.

10. *Registration.*—The work of registration was performed by the divisional Menons as usual, and a portion of their pay which had been debited to this head amounted to Rupees 744-9-9.

11. *Conservancy.*—The total cost under this head amounted to Rs. 6,966-11-6; of this, Rupees 4,862 were for maintaining an establishment consisting of an Inspector, Maistry, Peon, fifty-two Sweepers, and nine Toties. Rupees 1,512 were spent for the hire of conservancy carts engaged for the removal of sweepings to a distant place, Rupees 146 were spent in cleaning a tank which was in a filthy condition, and the balance was spent in sundry other works in connection with the conservancy of the town. Particular attention was paid by the Commissioners for keeping the roads, lanes, &c., clean.

12. *Grant* IV.—Rupees 1,334 were spent in lighting the town, a want much felt; a good deal more remains to be done under this head; Rupees 666-10-3 were spent in maintaining a Survey Establishment.

13. *Grant* V.—Rupees 3,265-0-3 were spent under Establishment including Miscellaneous charges.

From P. A. COLE, Esq., Vice-President of the Municipal Commission, Calicut, to A. MACGREGOR, Esq., President of the Municipal Commission, Calicut, dated Calicut, 9th January 1875, No. 121.

I have the honor to report on the working of the Towns Improvement Act No. III. of 1871 in the Municipality of Calicut during the year 1873-74.

2. Taxes were levied during the year from all sources prescribed by the Act.

3. The total amount collected during the year was Rupees 30,939-12-2, and with the opening balances of the Municipal and Dispensary Funds at the close of the year aggregated Rupees 39,000-14-11. This sum will, when compared with the sum of the credits and opening balances in Statements A and B, appear less by Rupees 706-14-0, which was a contribution paid by the Municipality to the Dispensary on account of European medicines supplied by Government in 1872-73, and which was debited in the Municipal books, and agreeably to paragraph 5 of G.O., dated 27th December 1873, No. 1896, was excluded from the amalgamated credits of the Municipality and Dispensary.

4. It will be seen from the Demand, Collection and Balance Statement C that a sum of Rupees 1,493-9-0 of the House and Paramba tax, and Rupees 4,265 of Profession-tax of the current demand, remained uncollected at the close of the year, but the collections made up to 31st October 1874, with the sum struck off, have reduced the former to Rupees 22-12-0 and the latter to Rupees 3,193, as shown in the margin. The greater part if not the whole of the balance under the first head will be realized by sale of property now under distress, and the balance, if any, will have to be struck off the accounts, but I doubt much whether the whole balance under the last head will be recovered, owing to the very slow mode of recovery pre-

House and Paramba Tax, 1873-74.

	Rs.	A.	P.	Rs.	A.	P.
Balance on 1st April 1874				1,493	9	0
Actually collected up to 31st October 1874	1,335	6	0			
Written off the account as irrecoverable	135	7	0			
				1,470	13	0
Balance				22	12	0

Profession Tax, 1873-74.

Balance on 1st April 1874				4,265	0	0
Actually collected up to 31st October 1874	1,072	0	0			
Written off	...	...	...			
				1,072	0	0
Balance				3,193	0	0

Proceedings of the Madras Government, Financial Department,
13th February 1875.

scribed by the present Act. The adjustment of these arrears can only be effected after the disposal of the prosecutions now pending before the Town Second-Class Magistrate, which will not end for some months more.

5. It will also be seen from the same statement that a sum of Rupees 93-2-0 of House and Paramba, and Rupees 2,256-8-0 of Profession taxes were outstanding at the close of the year as arrears of previous years; of the former Rupees 77-4-9 have since been collected and Rs. 13-15-3 struck off the account, and the remainder Rupees 1-14-0 with the exception of a few annas will be recovered; and of the latter balance the sum since collected and that struck off the accounts amounted to Rupees 181-8-0, leaving a balance still of Rupees 2,075, of which about Rupees 1,500 have been already decided to be struck off after scrutinizing the account, and the remainder will also I fear suffer the same fate after disposal of the prosecutions now pending.

6. EXPENDITURE.—*Grant* I., *New Works.*—Though a sum of Rupees 5,500 was allotted for this purpose, Rupees 1,020-9-7 only were spent, Rupees 469-5-1 for building a masonry revetment and parapet on the Ballard or beach road, of which a portion only was executed in the year, and Rupees 551-4-6 for the erection of a new market at the head of the Big Bazaar Canal.

7. *Repairs.*—A sum of Rupees 7,784-8-8 was spent for maintaining in order the different roads, lanes, streets, culverts, and drains within the Municipality. Exclusive of the sum spent for procuring road metal, Rupees 3,576-6-3 were spent in maintaining an establishment, composed of an Overseer, a Maistry, a Peon and two gangs of coolies, each consisting of twenty-five men and a Duffadar; Rupees 1,034-14-5 were for constructing a wooden revetment for the protection of a road from being washed away by the sea and repairing thoroughly two important nullahs and two bridges; Rupees 211-8-4 were for rebuilding the market shown under New Works, built at a cost of Rupees 551-4-6 and thrown down by strong winds during the heavy monsoon in June of this year; Rupees 229-6-0 were for repairing the Western Coast Hotel (Travellers' Bungalow), Musaferkhana and several other Municipal buildings; and Rupees 311-1-7 were spent in executing repairs for sanitary purposes, of which Rupees 108 were for ordinary repairs of the dispensary and the remainder was applied to repairs of bridges over the Conolly Canal and for sundry other items. Rupees 239-10-9 were spent in purchasing tools, and Rupees 103 was the contribution paid by the Municipality to the Local Fund Board for repairs done by them to a bridge.

8. *Grant* II.—The expenditure of the sum of Rupees 2,422-14-8 under this grant did not exceed the allotment under the major head, though it did under Results Grants by Rupees 328-4-0. This excess is attributable to the increase of the number of schools started under this system during the year. There were eight schools for which grants were paid in 1872-73, but in 1873-74 there were seventeen. The application of the total sum aforesaid was as under—

	Rs.	A.	P.
Calicut Normal School Charges for 1872-73	65	6	6
Salary Grants to two Schools, one a Moplah and the other a Mahomedan School	93	8	0
Results Grants to seventeen Schools	1,228	4	0
Contribution to Local Fund Board on account of Inspection Charges for 1872-73	173	9	6
Cost for maintaining two Elementary Schools established by the Municipality	862	2	8
Total ...	2,422	14	8

Finding at the close of the year that the attendance in one of the Municipal Schools was falling off, it was proposed to be abolished and a Girls' School established in lieu thereof. The abolition has been effected, but the establishment of the Girls' School is still under consideration.

9. *Grant* III., *Dispensary and Hospitals.*—For the recovery of the Funded Capital of the Civil Dispensary, as remarked in my last report, a suit was filed at about the close of the year, and another at the beginning of the current year, against two of the individuals who had loans

from the Dispensary Fund. Decrees in both cases were in favour of the Commission, and execution taken in the first of these and satisfaction obtained. Measures are being adopted for the execution of the second decree and the recovery of the other remaining loans.

10. The balance at the credit of the Dispensary at the commencement of the year was Rupees 2,086-8-8 instead of as it ought to have been Rupees 811-10-3—*vide* paragraph 5 of G.O., dated 27th December 1873, No 1896. The correction has, however, been made by the Local Fund Board paying to the Dispensary the contribution less paid by it, and the Dispensary refunding the excess contribution paid by the Municipality. Taking the balance as it was Rupees 2,086-8-8 with the receipts during the year as marginally noted, the total credits aggregated Rs. 5,609-9-2. The expenditure amounted also to Rs. 5,609-9-2, leaving no balance at the close of the year.

	Rs.	A.	P.
Proceeds of a Lecture given by Mr. Barrow	15	6	0
Interest on loans from the Capital	1,692	9	3
Sale of Medicines	127	9	0
Subscription and Donation	35	0	0
Diet of Patients recovered	5	7	0
Contribution from Local Fund Board	940	3	3
,, from the Municipality	706	14	0
Total ...	3,523	0	6

11. The only items under receipts that require explanation are the contributions of Rupees 940-3-3 and Rupees 706-14-0 which were paid by the Local Fund Board of Calicut Circle and the Municipality, respectively, on account of European medicines supplied by Government and the pay of medical subordinates for 1872-73.

12. The contribution payable to the institution by the above two Boards on account of European medicines and the medical subordinates' pay for the year under report have not yet been paid, the Commissioners not having been informed of the same until lately. The particulars of the expenditure are given below :—

	Rs.	A.	P.
Medical Subordinates' pay for 1872-73	1,269	9	10
Servants' Wages for 1873-74	579	14	0
Cost of Medicines supplied by Government for the year 1872-73	1,095	10	6
Diets of Patients for 1873-74	1,031	15	6
Perishable articles, including Medicines, Country and European, purchased at the station	655	0	2
Clothing and Furniture	327	15	2
Repairs to the Building	108	0	0
Miscellaneous	770	8	7
Total ...	5,838	9	9

This sum will appear to exceed the debits in the Statement B by Rupees 229-0-7, which are debits in the Municipal books for different purposes on account of the institution, and not brought as such on the Dispensary books; hence the excess.

13. *Leper and Small-pox Hospitals.*—Both these institutions are maintained by the Local Fund Board of Calicut Circle and the Municipality jointly, but their charges for the year under review were paid from the Government Treasury and apportioned between the Boards on adjustment of the account soon after the close of the year. The charges borne by the Boards for the year 1873-74 are as under :—

	Rs.	A.	P.
Establishment Charges for 1872-73	889	7	11
Diet of Patients ,, ...	1,892	13	4
Clothing and Furniture 1872-73 and 1873-74	673	0	4
Medicines, &c., for 1872-73	126	4	0
Sundries and Contingencies	34	8	2
Total ...	3,616	1	9

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13th February 1875.

Of this sum the Municipality paid only Rupees 1,919-15-7. The charges for 1873-74, except those already paid by the Boards, were paid as usual from the Government Treasury on bills submitted by the Civil Surgeon, and will be adjusted as soon as they are made known to the Commissioners.

14. The reports of the Civil Surgeon on the working of the three institutions for the calendar year 1873 are herewith attached.

15. *Vaccination.*—A sum of Rupees 247-12-0 was spent for this purpose, of which Rupees 120 was the pay of one permanent Vaccinator, Rupees 60 that of two extra Vaccinators retained for three months at the commencement of the year until small-pox epidemic had subsided.

16. The total number vaccinated during the year was 1,651, of which sixty-nine were unsuccessful, and the result of 146 was unknown.

17. *Registration.*—The number of Registrars employed was the same as last year, but at a cost of Rupees 744-9-9. The casualties registered during the year are detailed in the Statement attached.

18. *Conservancy.*—A sum of Rupees 6,966-11-6 was spent under this head. Of this sum Rupees 4,862 alone were for maintaining the Conservancy Establishment marginally noted; Rupees 1,512 for the hire of seven bullock carts engaged for removing sweepings; Rupees 146 for draining the Captain's Tank which was in a filthy condition; Rupees 162-15-0 for rebuilding the revetment of Kandakolam Tank; Rupees 85-10-9 for rebuilding a drain connected with the said tank; Rupees 99-15-5 for sundry repairs done to two other important tanks; and Rupees 97-7-7 were for constructing eight dust-bins and other trifling items.

	Rs.
One Nuisance Inspector	360
One Maistry	99
One Peon	36
Fifty-two Sweepers	3,728
Nine Scavengers	648
Total ...	4,862

19. *Grant* IV., *Lighting.*—A sum of Rupees 1,334 was spent in lighting the town, of which Rupees 229-15-3 were the pay of lamp-lighters, Rupees 629-13-10 for purchasing lamps and lamp-posts, and Rupees 474-2-11 for Kerosene and Cocoanut oils and other necessary contingencies.

20. Rupees 666-10-3 were spent in maintaining a Survey Establishment consisting of two Surveyors and four Lascars, and for contingent charges; and Rupees 98-6-8 were applied for Miscellaneous purposes under this grant.

21. *Grant* V., *Office.*—Under this head the expenditure was Rupees 3,265-0-3; of this, Rupees 2,427-14-0 were the pay of the establishment and the charge for ordinary contingencies which was kept under the estimate, but the miscellaneous expenditure, such as that for stationery, printing, and audit, with the unforeseen expenditure of paying batta on account of prosecutions, came up to Rupees 837-2-3, exceeding the allotment by Rupees 337-2-3. Of the sum of Rupees 450 paid on account of batta in the year under review about Rupees 340 have been recovered and credited during 1874-75.

22. Rupees 38-5-0 were disbursed during the year on account of refunds of House and Paramba and Profession taxes, the former for 1873-74, and the latter for 1872-73.

23. The statistical return called for in G.O., dated 12th June 1873, No. 822, with other usual returns, are herein enclosed.

24. The accounts of the Municipality for the year under report were audited by a gentleman unconnected with the Commission, and his report and statements are also attached.

25. As to the Auditor's remark with regard to the form of ledger I have to observe that the present form was adopted at the suggestion of the gentleman who audited the accounts for 1872-73, and I see no reason to change it.

No. 178. ORDER THEREON, 13th February 1875, No. 319.

The receipts and expenditure of the Calicut Municipality for 1873-74 are compared below with the estimates for that year :—

RECEIPTS.

	1873-74. Estimate. RS.	1873-74. Actuals. RS.
Balance brought forward—		
Municipal Fund ...	4,650	5,975
Endowment Fund ...		2,087
Assignment by Government	...	...
Rate on Houses, &c. ...	12,500	14,164
Tax on Arts, &c.	9,000	4,266
Tax on Vehicles	1,600	1,618
Registration of Carts ...	600	461
Tolls	4,000	3,608
Fees	100	268
Fines	...	493
Endowments, &c.... ...	5,350	2,092
Contribution from Local Funds	3,500	2,636
Miscellaneous	1,012	1,333
Total ...	42,312	39,001

CHARGES.

	1873-74. Estimate. RS.	1873-74. Actuals. RS.
Grant I.		
New Works—		
Communications ...	5,500	469
Buildings		551
Sanitary and Miscellaneous ...		...
Repairs—		
Communications ...	3,850	6,204
Buildings		441
Sanitary and Miscellaneous ...		311
Establishment and Supervision	4,326	486
Tools and Plant ...	274	240
Contribution to Local Funds	...	103
Grant II.—		
Training Schools ...	720	65
Municipal Schools ...	1,120	862
Salary Grants	250	94
Results Grants ...	900	1,228
Contribution to Local Funds	...	174
Miscellaneous	300	...
Grant III.—		
Hospitals	11,403	9,347
Vaccination	130	248
Registration of Births and Deaths	780	745
Conservancy	7,500	6,967
Grant IV.—		
Lighting	1,000	1,334
Other Purposes ...	1,048	765
Grant V.—		
Office...	2,500	2,428
Miscellaneous	500	837
Refunds	...	38
Balance—		
Municipal Fund ...	211	5,064
Total ...	42,312	39,001

2. The receipts, exclusive of the opening balance, amounted to only Rupees 30,939 against an estimate of Rupees 37,662, the principal cause of the deficiency being that the uncollected balance under "Tax on Arts" amounted to Rupees 6,521 out of a demand of Rupees 13,649, while no less than Rupees 2,861 were written off as irrecoverable. Of this balance less than one-sixth has been recovered since

the close of the year, and as prosecutions, to be valid, must be instituted within three months after the close of the year for which the tax is due, it would appear that the payment of the remaining balance of over Rupees 5,000 can only be enforced through the Civil Courts. The Vice-President ascribes this very unsatisfactory state of things to the very slow mode of recovery prescribed by the present Act, but it must be remarked that the Commissioners evidently omitted to make use of the provisions of the law, and the Government cannot acquit the Vice-President, who is an Official Member, of grave neglect of duty in this matter as well as in connection with the failure to utilize a reasonable proportion of the allotment for New Works. It is also apparent that the supervision exercised by the President is extremely lax.

Section 169.

3. The expenditure amounted to Rupees 33,937, or Rupees 8,164 short of the estimate, an unexpended balance of Rupees 5,064 remaining at the close of the year. No attempt is made to explain why the majority of the new works budgeted for were not taken in hand, or why the money was not otherwise utilized. The entries against repairs in Statement II.-A do not correspond with those in Statement II.

4. The expenditure on Education was satisfactory, owing principally to the advance made in the number of schools in connection with which the action of the Municipality is limited to the payment of the results grants earned. It is observed that one of the Municipal Schools had to be closed on account of the falling off in the attendance.

5. The working of the Civil Dispensary and of the Leper and Small-pox Hospitals was satisfactory. As in the previous year great delay appears to have occurred in informing the Commissioners of the amount due by them for the salaries of the medical subordinates and the cost of European medicines. The Accountant-General will report the instructions which have been issued by him for the adjustment of these charges, and the manner in which these instructions are attended to.

6. Vaccination was satisfactorily dealt with, 1,651 operations having been performed at an average cost of Rupee 0-2-5.

7. The outlay of Rupees 745 for Registration of Births and Deaths is excessive, but it appears that the charge is a mere matter of account as the work is performed by "Menons" employed for other purposes. The proportion of their pay to be debited to this head should be reconsidered, and the other work performed by them alluded to in the annual report.

8. The Conservancy operations of the Commissioners appear to have been satisfactory.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Calicut.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Board, Malabar District.

Exd. J. Wright.

Govt. of [1875] Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Cuttack,
&c., &c., &c.

Dated February, 13*th*.

Read.

Ended.

G.O., 13th February 1875, *No.* 319.

FEBRUARY.
Nos. 174–178.

Cuttack Municipality.—The annual report on the working of this Municipality during 1873-74 reviewed.

5M

No. 175. MINUTE by the Right Honorable the PRESIDENT, dated 1st February 1875.

In my Minute on the Budget Estimate for 1874-75 I endeavored, without success, to prevent the continuance of the Profession-tax for new roads in a Municipality which had already forty-four miles of road. It now appears, first, that the Profession-tax was not wanted for the purpose, because the Municipality could not even spend in 1873-74 the money which it had proposed to spend in that year on roads; and secondly, that the Profession-tax could not be collected, probably because of the prevailing detestation of it.

2. I submit that the case for its removal is thus complete.

HOBART.

No. 176. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 4th February 1875.

I regret that His Excellency will not sanction the censure which the local administration so thoroughly deserves on the facts before us. The neglect to collect the Profession-tax is of the most flagrant kind and unjustifiable. It is easy to bring discredit on any tax in the world by neglecting to enforce and take shelter behind the plea that the ratepayers "do not like it."

2. The neglect to spend what the law provides and is certainly needed deserves animadversion.

W. ROBINSON.

Proof

No. 177. MINUTE by the Hon. J. D. SIM, C.S.I., dated 4th February 1875.

I have no doubt the Commissioners experienced considerable difficulty in realizing the Profession-tax, not, as I think, on account of any special odium attaching to it, but in consequence of Government having declared their intention of abolishing it in the following year. This of course was known to all, and would encourage default in the hope of escape. But the President and Vice-President are much to blame for allowing arrears to accumulate, without duly enforcing the law.

2. They are also much to blame for not carrying out ~~new~~ works declared by themselves to be absolutely necessary for the good of the town. It is an insult to the Government to ask them to believe that £47 was all that should and could have been expended in the year.

3. Mr. MacGregor is an able officer and knows his work, but unfortunately does not do it. I need only allude to the complaints from Wynaad and the constant delay in replying to our orders. It is the common talk of the district that he does nothing but shoot. I would censure him and the Vice-President Mr. Cole for their grave neglect of duty in this instance.

J. D. SIM.

Proof copy

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W. ROBINSON.

No. 177. MINUTE by the Hon. J. D. SIM, C.S.I., dated 4th February 1875.

I have no doubt the Commissioners experienced considerable difficulty in realizing the Profession-tax, not, as I think, on account of any special odium attaching to it, but in consequence of Government having declared their intention of abolishing it in the following year. This of course was known to all, and would encourage default in the hope of escape. But the President and Vice-President are much to blame for allowing arrears to accumulate, without duly enforcing the law.

2. They are also much to blame for not carrying out new works declared by themselves to be absolutely necessary for the good of the town. It is an insult to the Government to ask them to believe that £47 was all that should and could have been expended in the year.

3. Mr. MacGregor is an able officer and knows his work, but unfortunately does not do it. I need only allude to the complaints from Wynaad and the constant delay in replying to our orders. It is the common talk of the district that he does nothing but shoot. I would censure him and the Vice-President Mr. Cole for their grave neglect of duty in this instance.

J. D. SIM.

STATEMENT I.—Revenue and Receipts of the Municipal Fund of the Town of Galle

during the Official year 1873-74.

			1873-74						Major head of Sanctioned Budget.		
			Detail of Minor heads.			Total of Major heads.					
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1.	Balance Brought Forward										
	(*a.*) Municipal Fund		5974	10	1						
	(*b.*) Endowment		2086	8	8	8061	2	9	4650	..	
2.	Assignments and Allotments by Government										
	(*a.*) Surplus Pound Fund		..	..	..	..	..	..			
	(*b.*) Ferry Rents		..	..	..						
	(*c.*) Fishery Rents		..	..	..	..	..	..			
		Arrear.	Current.								
3.	Rates and Taxes &c.										
	(*a.*) Rates on Houses &c.	2528 11 ..	11335 2 ..		14163 13 ..				12500	..	..
	Do on Paddy lands,										
	(Section 40.)										
	(*b.*) Taxes on Arts &c.										
	(Section 57.)	540 8 ..	3726		4266				9000	..	..
	(*c.*) Taxes on Vehicles &c.										
	(Section 63.)	.. .. ..	1618						1000	..	..
	(*d.*) Registration of Carts &c.										
	(Section 73.)	.. .. ..	461						600	..	..
	(*e.*) Tolls (Section 77)	.. .. ..	360 13 4						4000	..	..
	(*f.*) Fees (Sections 106, 123, 125, 130, 131, 136, Bye-laws and Schedule A.)	.. .. ..	268 4 ..						150	..	..
	(*g.*) Magisterial Fines, (Section 17.)	.. .. ..	492 9 6						"	"	"
		3369 3 ..	23529 12 10		24877 15 10			24877	15 10		
4.	Fees in Schools and Training Institutions				71 12 ..			71	12 ..	..	..
	Carried over...							32,010	14 7	32450	.. ..

	1873/74 Detail of Minor heads. Rs.	A.	P.	1873/74 Total of Major heads. Rs.	A.	P.	Major head of Sanctioned Budget. Rs.	A.	P.
Brought forward...				23010	14	9	32450	"	"
5. Endowments and Sundry Contributions and Donations									
(a.) Hospitals									
Civil Dispensay { Interest on Loans	1692	9	3						
Civil Dispensay { Sub. & Donations	055	13	"						
Civil Dispensay { Sale of medicines	127	9	"						
(b.) Choultries.	"	"	"						
(c.) Educational.	"	"	"						
(d.) Bungalow rent	216	"	"						
(e.) Miscellaneous.	"	"	"	2091	15	3	53350	"	"
6. Contributions From Local Funds.									
(a.) For Public Works, ...	"	"	"						
Communications	"	"	"						
School buildings	"	"	"						
(b.) Educational	"	"	"						
For training Schools	"	"	"						
(c.) Compensation on account of Meen Chunda toll	"	"	"						
(d.) Miscellaneous	"	"	"						
Hospitals { Civil Dispensary	940	3	3						
Hospitals { Leper & Small Pox Hospitals	1096	2	2	2036	5	5	3500	"	"
7. Miscellaneous.									
(a.) Rent of Municipal Markets, ...	355	6	6						
(b.) Do. of a Do. Paramba	12	8	"						
(c.) ~~Rent & fees in Municipal Slaughter-houses~~ Government contribution for									
(d.) ~~Sale of Sweepings (Section 98.)~~ ..... Cutting the Cart-tenure.	219	8	6						
(e.) ~~Private Scavenging~~ .... Repayment of the Civil Dispensary	534	12	4						
(f.) Sale of Materials, Tools and Plants.....	14	6	0						
Refunds	121	"	14						
(g.) Avenues.	"	"	"	1261	11	8	1012	"	"
Carried over...				39,000	14	11	42,312	"	"

	1873/74 Detail of Minor heads. Rs.	A.	P.	1873/74 Total of Major heads Rs.	A.	P.	Major head of Sanctioned Budget.
Brought forward ...				39,000	14	11	42,312 ...
8. Advances.							
(a.)							
(b.)							
(c.)							
Total...				39,000	14	11	42,312 ...

NOTE TO STATEMENT I.

1. House and land rates are levied at 5 per cent.
2. Taxes on Arts &c. are levied ~~at~~ according to Schedule B
3. Taxes on Vehicles are levied at do. Schedule C
4. Carts are registered at 1 Rupee for each Registration.
5. Tolls are levied at half the rates mentioned in Schedule D.
6. License Fees are at the rates sanctioned in G. O.

P A Cole

Vice President.

STATEMENT I. A.—Endowments entrusted to the Municipal Commissioners under Section 15 and 16 for the Official year 1873/74.

Name of Institution	Amount of funded Capital	Balance	Interest or produce of land	Appropriation from Capital for expenditure	Contributions and Donations of all kinds	Sale of Medicines or sundry property	Total (Column 3—7)	Current charges (Statement II and III)	Allotted for Public Works Statement II A	Total charges	Balance	REMARKS
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Hospitals and Dispensaries ..												
(a) Civil Dispensary ...												
(b) Leper & Small-Pox Hospitals												
2 Choultries ...												
(a) Musaferkhana ...												
3 Education ...												
4 Miscellaneous ...												
Travellers' Bungalow ...												

Vice President

STATEMENT II—Expenditure From the Municipal Fund of the Town of Calicut

for the official year 1873/74

	1873/74. Detail of Minor heads			1873/74. Total of Major heads			Major head of Sanctioned Budget		
	Rs.	A	P	Rs.	A	P	Rs.	A.	P.
GRANT I.—(Public Works.)									
1. New Works.									
(a.) Communications	469	9	1						
Buildings	851	4	6						
(b.) Educational	"	"	"						
(c.) Sanitary and Miscellaneous...	"	"	"	1020	9	7	8500	"	
2. Repairs.									
(a.) Communications	6203	14	"						
Buildings	440	14	4						
(b.) Educational	"	"	"						
(c.) Sanitary and Miscellaneous...	311	1	7	6985	13	11	3850	"	
3. Establishment Supervision	486	"	"	486	"	"	4325	"	
4. Tools and Plants and Contingencies.	239	10	9	239	10	9	276	"	
5. Contributions ~~from~~ to Local Funds.									
(a.) For repairing Pudiachera bridge.	103	"	"	103	"	"	"		
(b.)									
Total Grant I...				8803	23	3	13950	"	
GRANT II.—(Education.)									
1. Training Schools.									
(a.) Normal School Calicut	65	6	6						
(b.) Contingencies	"	"	"	65	6	6	720	"	
2. Municipal Schools.									
(a.) Establishment	779	3	3						
(b.) Cuntingencies	82	15	6	862	2	8	1120	"	
3. Salary Grants.	93	8	"	93	8	"	250	"	

	1873-74 Detail of Minor heads. Rs.	A	P	1873-74 Total of Major heads. Rs.	A	P	Major head of Sanctioned Budget. Rs.	A.	P.
GRANT II.— (Education) (*Concluded*)									
4. Result's Grants	1228	4	"	1228	4	"	900	"	"
5. Contribution to Local Fund for Educational Inspectorate.	173	9	6	173	9	6	300	"	"
6. Miscellaneous	"	"	"	"	"	"	"	"	"
Total Grant II...				2422	14	6	2200	"	"
GRANT III.—Sanitation and Medical Services.									
1. Hospital and Dispensaries.									
(a.) Establishment { Civil Dispensary ... / Leper & Small Pox Hospital	1849 889	7 7	10 11						
(b.) Medicines & supplies. { Civil Dispensary ... / Leper & Small Pox Hospital	2048 [illegible]	9 [illegible]	10 [illegible]						
(c.) Diet of Patients { Civil Dispensary ... / Leper & Small Pox Hospital	1031 1892	15 13	6 4						
(d.) Sundries and Contingencies { Civil Dispensary ... / Leper & Small Pox Hospital	770 258	8 5	7 6						
				9346	11	6	8700	"	"
2. Vaccination.									
(a.) Establishment	180	"	"						
(b.) Contingencies	67	12	"						
				247	12	"	130	"	"
3. Registration of Births and Deaths.									
(a.) Establishment	744	9	9						
(b.) Contingencies	"	"	"						
4. Conservancy.									
(a.) Establishment	4862	"	"						
(b.) Sanitary Service (cost of conservancy carts &c.)...	1512	"	"						
(c.) Cleansing of tanks, wells and drains ...	495	3	11						
(d.) Contingencies	97	7	7						
				7446	9	7	7800	"	"
Total Grant III...				17,305	12	9	17,110		

	1873-74 Detail of Minor heads Rs.	A	P	1873-74 Total of Major heads Rs.	A	P	Major head of Sanctioned Budget.
GRANT IV.—Miscellaneous Municipal Purposes.							
I. Lighting.							
(a.) Establishment	229	15	3				
(b.) Contingencies	1104	"	9	1334	"	"	1000
2. Markets.							
(a.) Establishment	"	"	"				
(b.) Contingencies	"	"	"				
3. Choultries Musaferkhan.							
(a.) Establishment	48	"	"				
(b.) Contingencies	"	"	"				
(c.) Feeding Travellers	"	"	"	48	"	"	48
4. Watering Streets and Planting Avenues.							
(a.) Establishments	"	"	"				
(b.) Contingencies	"	"	"				
5. Survey.							
(a.) Establishment	659	6	3				
(b.) Contingencies	57	10	8	717	"	11	1000
Total Grant IV.....				2099	"	11	2048
GRANT—V. Supervision and Management.							
1. Office.							
(a.) Establishment	2323	11	8				
(b.) Contingencies	104	2	4	2427	14	"	2500
2. Miscellaneous.							
(a.) Stationery.....	167	10	11				
(b.) Furniture	"	"	"				
(c.) Printing	144	7	4				
(d.) Audit	75	"	"				
(e.) Batta for protection	450	"	"	837	2	3	500
Total Grant V...				3265	"	3	3000
Advances recoverable	"	"	"				
Refunds other than of current Taxes	38	5	"	38	5	"	
Grand Total Expenditure...				33936	3	10	
Balances.							
(a.) Municipal Fund				5064	11	1	
(b.) Endowment				"	"	"	
Total...				5064	11	1	

P A Cole
Vice President

STATEMENT II A.—Detail of Allotment for Expenditure on Public Works Estimated Rupees 100 or upward.

PART I.—NEW WORKS.

No.	Project.	Amount of Estimate.	Past Expenditure	Expenditure in 1873/74	REMARKS.
(a.)	Communications				
1. 2. 3. 4.	Building, Draining, Revetment & Beach Groin ...	843-14-"	"	469-5-1	
	Buildings				
	Building a market at the head of the bazar Canal	"	"	551-4-6	
	Petty Works and Reserve	"	"	"	
	Total...	"	"	1020-9-7	
(b.)	Education	"	"	"	
1. 2. 3.					
	Petty Works and Reserve	"	"	"	
	Total...	"	"	"	
(c.)	Sanitary and Miscellaneous	"	"	"	
1. 2. 3.					
	Petty Works and Reserve	"	"	"	
	Total...	"	"	"	
	Grand Total	"	"	1020-9-7	

PART II.—REPAIRS.

No.	Project.	Grant.	REMARKS.
(a.)	Communications		
1.	Repairing roads, culverts and bridges	I.	Rs 5707-2-"
2.	Do. Bamgawa bridge	I.	490-14-"
3.			6198
4.			
	Buildings Repairing the above market	I.	211-8-4
	Petty Repairs and Reserve	I.	
	Total...	"	6409-8-4
(b.)	Educational		
1. 2. 3.			
	Petty Repairs and Reserve	"	
	Total...	"	
(c.)	Sanitary and Miscellaneous		
1.	Repairs to Dispensary	I.	Rs 108-4-"
2.	Do. to Western Coast Hotel	I.	" 138-15-0
3.	Do. to Indiagaon bridge by L. F. Roads	I.	" 103-"
	Petty Repairs and Reserve	"	
	Total...	"	349-15-"
	Grand Total...		6758-7-4

6955 12-11
6759 7 4
196 8-7

P A Collen
Vice President.

STATEMENT II B.—Detail of Municipal Establishment.

12M

	No.	Salary per mensem. Rs.	A	P	Salary per Annum. Rs.	A	P	Total Major heads.
GRANT I.—(Public Works.)								
Overseers	1	30	"	"	360	"	"	
Maistries	1	7	8	"	90	"	"	
~~Road coolies~~ Peons	1	3	"	"	36	"	"	
Total...	3	40	8	"	486	"	"	486.
GRANT II.—(Education.)								
1. Training Schools.								
Normal School								
Masters								
Clerks								
Servants								
Total...								
2. Municipal Schools.								
Masters	2	03	"	"	609	3	2	
Clerks	"	"	"	"	"	"	"	
Servants	2	10	"	"	120	"	"	
Total...	6	66	"	"	779	3	2	779-3-2.
GRANT III.—Sanitation and Medical Services.								
1. Hospitals and Dispensaries.								
Medical Sub-ordinates: Civil Dispensaries ...	6	100	"	"	1269	9	10	for 1872/73
Medical Sub-ordinates: Leper Hospital	1	180	"	"	243	5	4	" — "
Medical Sub-ordinates: Small Pox do.	"	"	"	"	"	"	"	
Clerks.....: Civil Dispensaries ...	"	"	"	"	"	"	"	
Clerks.....: Leper Hospital	"	"	"	"	"	"	"	
Clerks.....: Small Pox do.	"	"	"	"	"	"	"	
Servants .....: Civil Dispensaries ...	8	50	"	"	579	14	"	for 1873/74
Servants .....: Leper Hospital	2	29	"	"	348	"	"	for 1872/73
Servants .....: Small Pox do.	2	29	"	"	268	2	"	" — "
Total...	25	388	"	"	2738	15	9	
2. Vaccination.								
Vaccinators, Do. (Permanent)	1	10	"	"	120	"	"	
Vaccinators, Do. (Temporary)	2	20	"	"	60	"	"	
Peons	"	"	"	"	"	"	"	
Total...	3	30	"	"	180	"	"	

STATEMENT II B.—Detail of Municipal Establishment (Concluded.)

	No.	Salary per mensem. Rs.	A	P	Salary per Annum. Rs.	A	P	Total Major heads.
GRANT III.—Sanitation &c. (Concluded.)								
3. Registration.								
Registrars	8	40	..	..	466	6	..	
Peons	8	24	..	..	278	3	9	
Total...	16	64	..	..	744	9	9	
4. Conservancy.								
Nuisance Inspectors	1	30	..	..	360	..	..	
Maistries	1	7	8	..	90	..	..	
Peons	1	3	..	..	36	..	..	
Scavengers	52	312	..	..	3728	..	..	
Toties	9	54	..	..	648	..	..	
Total...	64	406	8	..	4862	..	..	8525-9-6
GRANT IV.—Miscellaneous Municipal Purposes.								
1. Lighting.								
Massaljees	4	24	..	..	229	15	3	
Total...	4	24	..	..	229	15	3	
~~Markets.~~ Inner Establishment.								
~~Superintendents~~ Inspectors	2	35	..	..	420	..	..	
~~Servants~~ Lascars	4	20	..	..	239	6	3	
3. Musaferkhana.								
Superintendents	..	..	..	..	..	..	..	
Servants	1	4	..	..	48	..	..	
Total...	7	59	..	..	707	6	3	937-5-6
GRANT V.—Supervision and Management.								
Office.								
Manager	1	60	..	..	665	5	8	
Clerks	3	50	..	..	570	8	1	
Accountants	1	20	..	..	240	..	..	
Menons	8	40	..	..	456	11	4	
Peons for Collections	8	24	..	..	285	2	4	
~~Tax collectors~~ Office Peons	1	8	..	..	96	..	..	
Massaljee	1	6	..	..	72	..	..	
Total...	23	208	..	..	2323	11	8	2323-11-8

P A Cole

Vice President.

STATEMENT III.—Municipality of Calicut

Abstract of Deposits Account for the year 1873-74.

	Rs.	A	P		Rs.	A	P
Balance brought forward				Credited to Municipal Funds			
Deposits by Appellants				Returned to Appellants			
Do. by Renters				Do. to renters			
Do. by Contractors.				Do. to contractors.			
Do. as security by Municipal servants				Do. to Municipal servants.			
Do. for the Execution of work for which private parties are liable.				Work done.			
				Returned to parties			
Deposited for the execution of work for which private parties are liable.				Paid to claimants.			
Deposits under Section 55, 76, 79, 122, 143, 149, or bye-laws.				Balance.			
Total.....				*Total.....*			

STATEMENT IV.—Municipality of Calicut.

Demand, Collection and Balance Statement for the year 1873-74 — *Current.*

	1 Demand assessed.			2 Collected.			3 Remitted on appeal or otherwise.			4 Written off as irrecoverable.			Total columns 2, 3, 4.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rate on Houses &c. ...	12828	11	..	11335	2	..	..	..	..	..	..	..	11335	2	..	1493	9	..
Taxes on Arts &c.	7991	..	..	3726	..	..	..	..	..	..	..	..	3726	..	..	4265	..	..
~~Licenses~~	1618	..	..	1618	..	..	..	..	..	..	..	..	1618	..	..	..	..	..
Tolls.	3607	13	4	3607	13	4	..	..	..	..	..	..	3607	13	4	..	..	..
Registration fee	461	..	..	461	..	..	..	..	..	..	..	..	461	..	..	..	..	..
Fines Trial fees market fees plantation rents Bungalow rents and Miscellaneous	4006	7	4	4006	7	4	..	..	..	..	..	..	4006	7	4	..	..	..
Total...	30512	15	8	24754	6	8	..	..	..	..	..	..	24754	6	8	5758	9	..

ARREARS.

	1 Balance of old demand.			2 Arrears of previous year.			3 Total demand.			4 Collected.			5 Remitted.			6 Written off.			Total Columns 4, 5, 6.			Balance.		
Rates on Houses &c.	3202	5	..	139	9	..	3340	14	..	2828	11	..	..	..	..	419	1	..	3247	12	..	93	2	..
Taxes on Arts &c.	3578	8	..	2082	2	..	5657	10	..	540	8	..	..	..	..	2860	10	..	3401	2	..	2256	8	..
Tolls.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total...	6777	13	..	2220	11	..	8998	8	..	3369	3	..	..	..	..	3279	11	..	6648	14	..	2349	10	..

Municipal office
Calicut 9th January 1874.

P A Cole

Vice President.

7991
5658
1364 9

4½ 65
2 1570
3 5721

2349-10
5758-2
F103-0

Calicut, July 1, 1874

P.A.COLE
1 JUL
1874

The Vice-President
Municipal Commission,
Calicut.

Sir,

I have the honor to submit my report on the accounts of your Municipality for the year ending March 31, 1874.

I have compared the entries in the Cash Book with the vouchers relating to the same, and have found them agree in every instance.

From Statement A, herewith, you will observe that the total receipts for the year have been Rs. 28123-7-8, and the total disbursements Rs. 29033-8-8, and that consequently the Cash Balance which at the beginning of the year was Rs. 5974-10-1 has been reduced to Rs. 5064-11-1

The Assessment Returns (Statement C) show a balance due to the Municipality at the close of the year, of Rs. 8108-3-- against Rs. 8998-8-- outstanding at its commencement. Of this balance Rs 2349-10 represents arrears on account of House and Profession Taxes for 1872/3

The Civil Dispensary Cash Account (Statement B) shows no balance either way. The expenditure for the year amounts to Rs. 5609-9-2.

I would suggest that in order that the Ledger may provide - as a Ledger should do - the necessary materials for ascertaining at any moment

any moment the exact financial position the respective accounts should include realisable, as well as realised, Assets. As Rept at present, it is nothing more than a re-arrangement of the Cash Book.

I have the honor to be,

Sir,

Your obedient Servant,

James T. Nash

Auditor.

15 M

A.

Statement showing the Receipts and Disbursements of the Calicut Municipality during the year 1873-74.

	Particulars of Receipts.	Amount				Particulars of Disbursements		Amount		
1.	House and Paramba tax	11163	13	.		Grant I. New Works	1020. 9. 7	8697	2	3
2.	Profession tax	4266	8	.		Grant I. Repairs	7676. 8. 8			
3	License tax	1618	-	-		Grant II. Education		2422	14	8
4.	Registration fee	451	.	.		Grant III. Santation &c		7959	1	3
5	Tolls	3607	13	4		Medical		1552	.	4
6	Market rent	3556	6			Grant IV. Miscellaneous Municipal purposes		2099	.	0
7.	Bungalow rent	216	.	.		Grant V. Superviesion and management		3265	.	3
8	Magisterial Fines	492	9	6		Refunds		385	-	
9.	Warrant fees	127	3	.						
10	Miscellaneous	2815	4	4						
	Total Rupees	28123	9	8		Total Rupees		29033	8	8
	Balance on 1st April 1873	5974	10	1.		Balance on 1st April 1874		5064	10	1
	Grand total	34098	3	9		Grand total		34098	3	9

James T. Nash
Auditor.

C

16 M

Statement showing the Demand, Collection and Balance of the Calicut Municipality from 1st April 1873 to 31st March 1874.

Particulars	Demand for 1873-74.	Collection in 1873-74	Written off the account	Total of Cols. 3 & 4	Balance on 1st April '74	Remarks
1	2	3	4	5	6	7
1. House and Paramba tax	12,828 11 .	11335 2 .	. . .	11335 2 .	1493 9 .	
2. Profession Do	7991 . .	3726 . .	. . .	3726 . .	4265 . .	
3. Tolls	3607 13 4	3607 13 4	. . .	3607 13 4	. . .	
4. License Do	1618 . .	1618 . .	. . .	1618 . .	. . .	
5. Registration fee	461 . .	461 . .	. . .	461 . .	. . .	
6 Magisterial Fines	492 9 6	492 9 6	. . .	492 9 6	. . .	
7. Warrant fees	127 3 .	127 3 .	. . .	127 3 .	. . .	
8 Market Rent	355 6 6	355 6 6	. . .	355 6 6	. . .	
9 Bungalow Rent	210 . .	216 . .	. . .	216 . .	. . .	
10 Miscellaneous	2815 4 4	2815 4 4	. . .	2815 4 4	. . .	
Total	30512 15 8	24754 6 8	. . .	24754 6 8	5758 9 .	
Arrears of 1871-72 — House & Paramba tax	138 9 .	. . .	138 9 .	138 9 .	. . .	
Arrears of 1871-72 — Profession Do	2082 2 .	. . .	2082 2 .	2082 2 .	. . .	
Do of 1872-73 — House & Paramba Do	3202 5 .	2828 11 .	280 8 .	10 3 .	93 2 .	
Do of 1872-73 — Profession Do	3575 8 .	540 8 .	778 8 .	319 . .	2256 8 .	
Total	8998 8 .	3369 3 .	3279 11 .	6648 14 .	2349 10 .	
Grand Total	39511 7 8	28123 9 8	3279 11 .	31403 4 8	8108 3 .	

James T. Nash
Auditor.

17 m B.

Statement showing the Receipts and Disbursements of the Calicut Civil Dispensary (Vested in the Calicut Municipal Commissioners) during the Official year ending 31st March 1874.

Receipts	Amount			Disbursements	Amount		
Balance on 1st April 1873	2086	8	8	Diet of Patients	928	4	10
Proceeds of a Lecture given by Mr Barrow	15	6	-	Perishable Articles	466	15	3
Interest on Loans from Capital	1692	9	3	Servants' Wages	529	14	-
Sale of Medicines	127	9	-	Repairing the Dispensary buildings	73	7	-
Subscriptions	35	-	-	Medicines purchased at the Station	147	4	-
Diet of a Patient	5	7	-	Receipt Stamps affixed to Bank Pass book	-	3	-
Contribution from Local Fund Boards	940	3	3	Value of Stamps to file a Suit for the recovery of a Loan from the funded Capital	235	8	-
— Do. — from Municipals — Do.	706	14	-	Clothing and Furniture	327	15	-
				European Medicine Supplies	1095	10	-
				Medical Subordinates' pay for 72-73	1269	9	-
				Repaid Overpayments made by Municipals	534	13	-
				Rupees	5609	9	2
				Balance on 1st April 1874	-	-	-
Total Rupees	5609	9	2	Total Rupees	5609	9	2

James T. Nash
Auditor

Incidence of the various Rates and Taxes in the Municipality of Calicut for the year 1873.-74, as per G. O. dated 12th June 1873, No. 97.

District	Population	Description & Object of tax.	Class from & property from which levied	Number of tax-payers	Amount of	Incidence of tax Per head of Population	Per head of tax-payer	Act or order under which & date from which levied.
1	2	3	4	5	6	7	8	9.
Malabar	48,278	Rates on Houses & Buildings at 5 per cent	All houses of 100 Rs & above 100 Rs values	2495	3 15 "	.16308	3.15552	Act III. of 1871
		Do on Lands at 5 per cent	All lands valued 100 Rs and above.	2986	1 754 12 "	.10262	1.65573	The Towns' Improvement
		Tax on Arts, Professions &c.	According to Schedule B.	4053	1 291 " "	.16386	1.97163	Act.
		Tax on Carriages, horses &c.	Do Schedule C	450	1 518 " "	.03352	3.56223	1st April 1873.
		Fees on the Registration of Carts &c.	At 1 R. per Registration	230	461 " "	.00954	2.00434	
		Tolls	At ½ the D. Schedule rate	— " —	360 7 13 4	— " —	— " —	

Municipal Office
Calicut
7 January 1875
7 November 1874

P A Cole
Vice President

14-M.

Report on the Calicut Civil Dispensary by Surgeon Major W.H. Roberts M.D. Civil Surgeon Malabar.

The Dispensary has done good work during the year. Subjoined table shews this and also a marked increase as compared with last year. This is satisfactory

	1872		1873	
	Out Patts	In Patts	Out Patts	In Patts
European Admissions	1813	3	1693	17
Deaths	1	"	"	"
Daily Sick	20.9	.20	20.81	.82
Native Admissions	5630	299	6265	321
Deaths	"	28	"	24
Daily Sick	69.39	14.58	67.32	19.63

1813 + 5630 = 7443

1693 + 65 = 7958

The Chief diseases treated were Fevers - (Intermittent & Remittent) Rheumatic affections, Venereal Diseases, Anaemia, General Dropsy, Chest affections, Diarrhoea, Dysentery, Splenitis, Hepatitis, Purpura, Vomes, Dyspepsia, Hydrocele, Sciatica, Abscess, ulcers, Itch, General Debility, & Wounds &c.

I have again to urge the great necessity that exists for the services of two men being applied to the Dispensary - The work is hard & has completely knocked up my present Hospl: Assistant. Work cannot be steady & progressive, when dependent entirely on one man in bad health.

The Self Reting patients were only 46 - It is very difficult in Calicut to get Self Reting patients, and this difficulty is very much increased by there being no separate or Caste Ward for the reception of such patients.

The necessity for a Lying in Ward has also often been urged - Not only for the use of Women in labor, but as a place for teaching women - midwifery - I am quite ready and willing to attend and teach as soon as a Suitable place is provided for the purpose

2d Class Hospl: Asstt: M. Sinclair has done his work with much Zeal & intelligence & my entire Satisfaction

The financial Statement is in the municipal Office

W. R. Mant M.D.
Civil Surgeon
Malabar

24M

Statement shewing the work done at the Small-Pox Hospital Calicut during the Year 1873

P.A. COLE
16 APR
1874
L.C.S.

	1872	1873
Admissions	56	93
Daily Sick	2·42	5·1
Deaths	12	36

Small-Pox prevailed throughout the Year and its fatal virulence; as usual many had and fatal Cases were unvaccinated. The only Remedy to Combat this Evil is Compulsory Vaccination

P. R. Mackenzie Surgn

Surgeon Major
Civil Surgeon Malabar

Calicut
16th March 1874.

2111

Statement Shewing the work done at the Lepers Hospl. Calicut during the year 1873

RECEIVED
16 APR
1874
U.C.S.

	1872	1873
Admissions	48	69
Daily Sick	16·32	19·32
Deaths	5	7

The Condition of these poor creatures is much alleviated by the food, Care and Shelter provided for them in the Hospital. But the Hospital itself does not meet the requirements of the Lepers — It is too small, has no Space for either work or Recreation, which, with food and treatment are Essential for the proper treatment of Leprosy — A Lazaretto as proposed some years ago would be a great desideratum, but the little Space around the Hospital has, since last Report been planted with young Cocoanut trees —
The Hospital flooring is rotten; it should be either planted afresh or laid in Asphalt —

Calicut —
16th March 1874

P. S. Mackenzie M.D.
Surgeon Major
Civil Surgeon Malabar.

Nominal Roll of the Calicut Municipal Vaccine Department for the ~~month~~ of Official year 1873-74.

Rank.	Names.	Date of appointment.	Amount of Salary.	Amount of pay drawn.	Successful.	Unsuccessful.	Unknown.	Total.	Remarks.
1	Krishnan Nair	15-3-74	10	120	935	54	110	1099	
2	Veerappanna	1-2-73	10	30	501	10	36	547	2/ for two months.
3	Kariyo Ut Kalan		10	30					
4	Raman								
	Total		180	1430	69	146	1651		

Station Municipal Office

Date Calicut, 9th January 1875

P A Cole

President, Municipal Commission

Cahors

MUNICIPALITY.

~~Monthly~~ Return of Vaccination for the ~~month of~~ Official year 1873/74.

Station.	Names.	Under one year of age.																Above one year of age.																	
		Primary Vaccination.												Re-vaccination.				Primary Vaccination.																Re-vaccination.		
		European and East Indian.		Hindoos.		Mahomedans.						Other Castes.		General Total.		Result.			Results.			European and East Indian.		Hindoos.		Mahomedans.						Other Castes.		General Total.		Result.			Results.		
		Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Successful.	Unsuccessful.	Unknown.	Successful	Unsuccessful.	Unknown.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Successful.	Unsuccessful.	Unknown.	Successful	Unsuccessful.	Unknown.
Cahors	1st Quarter	3	8	14	12	2	2	..	..	..	..	1	1	20	35	4	1	1	..	..	..	5	6	154	160	11	14	..	..	..	..	1	..	84	180	89	80	10	3	..	..
	2nd Quarter																																								
	3rd Quarter	..	..	3	5	3	1	..	..	..	..	..	..	8	6							9	1	328	92	91	14	..	..	..	..	..	..	1	526	1934	526	35	..	..	..
	4th Quarter																																								
	Total	3	8	19	20	5	3	..	..	..	..	1	1	29	32	5	1	1	..	..	..	14	7	1052	252	208	28	..	..	..	..	1	..	1235	287	1382	615	45	3	..	..

Station Municipal Office

Date Cahors 9th Janv. 1875

P. A. Cole
Vice President, Municipal Commission.

187[illegible]

Carlisle Municipality.

Return of Vaccination for the Third Year 1873-74.

Abstract ~~Monthly~~ Return of Vaccination for the ~~month~~ of Third year - 1873-74.

Station.	Name.	Total number vaccinated.	Successful.	Unsuccessful.	Unknown.	Remarks.
Carlisle	Richmond Sch	1099	1035	52	12	
	Paradise Sch & Dist & Good Luck	332	301	18	36	For two months.
	Total	1051	1436	69	146	

Station Municipal Office

Date Carlisle 9th Jan'y 1875

P. A. Cole

President Municipal Commission.

Register of Births and Deaths in the Municipality of *Calicut* for *the Official year 1873.–74.*

26 M

1	2 Population. ജനസംഖ്യ			3 CAUSE OF DEATH. Cholera.		Small-pox.		Fevers.		Bowel Complaints.		Injuries: Suicides.		Wounds.		Accidents.		Killed by Snake bite		Killed by Wild Beasts		All other causes.		Total deaths in unit of area.		Total	4 AGE AT THE TIME OF DEATH. Born Dead.		Not Exceeding one year		1 to 6.		6 to 12.		12 to 20.		20 to 30.		30 to 40.		40 to 50.		50 to 60.		Exceeding 60.		5 BIRTHS Males.	Females.	[Total]
	M.	F.	Total	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.		M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.			
Christian. ക്രിസ്ത്യാൻ — Europeans യൂറോപ്യൻ	24,293	23,985	48,278	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1	2	3
East Indians				"	"	"	"	"	"	"	1	"	"	"	"	"	"	"	"	"	"	"	"	"	1	1	"	"	-	1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	6	14	20
Native Christian നെററിവ ക്രിസ്ത്യാൻ				"	"	1	-	"	"	"	"	"	"	"	"	"	"	"	"	"	"	2	12	3	12	15	"	1	1	4	1	2	"	1	"	2	1	"	"	"	"	1	"	"	"	1	10	11	21
Hindoos ഹിന്തു				"	"	42	39	24	8	20	20	"	1	2	"	2	"	1	"	"	"	244	242	335	310	645	12	19	53	46	64	44	26	26	12	13	44	30	41	38	29	20	25	21	29	53	430	435	865
Mahomedans മുഹമ്മദൻ				.	.	27	38	2	7	6	5	"	"	"	"	"	1	1	.	-	-	142	116	178	167	345	11	6	21	24	52	52	14	12	7	7	12	22	14	11	11	10	16	6	20	17	198	150	348
Other classes വെറെ ജാതികൾ																																																	
Total ആകെ				"	"	70	77	26	15	26	26	"	1	2	"	2	1	2	.	"	"	388	370	[illegible]	496	1006	23	26	75	75	117	98	40	39	19	22	57	52	55	49	40	31	41	27	47	[illegible]	[illegible]		

Return of Cholera in the Municipality of *Calicut* for *the Official year 1873.–74.*

		Re[marks]
Christians. ക്രിസ്ത്യാൻ — Europeans യൂറോപ്യൻ	*Nil.*	
East Indians		
Native Christians നെററിവ ക്രിസ്ത്യാൻ		
Hindoos ഹിന്തു		
Mahomedans മഹമ്മതൻ		
Other classes വെറെ ജാതികൾ		
Total ആകെ		

Municipal Office,
Calicut.
9th January 1875
9 November 1874

P A Cole
Vice President

~~Honorary Secretary.~~

Fort St. 319

Municipal Presidents Office

Calicut 14th January 1875.

No. 21.

From

A. Macgregor Esqr.

President, Municipal Commission,

Calicut.

To

The Honorable D. F. Carmichael

Actg Chief Secretary to Government,

Madras.

Sir,

I have the honor to forward the accompanying report and statements received from the Vice President of the Calicut Municipality on the working of the Towns Improvement Act during the year 1873-74.

2. The total amount collected during the year from all sources prescribed by the Act was Rs. 30939-12-2. The opening balance of the year has raised the total to Rs. 39.000-14-11. The expenditure was Rs. 34872-2-5 leaving an unexpended balance of Rs. 5064-11-1 at the close of the year.

3. It will be seen from the Demand, Collection and Balance Statement that the outstanding

outstanding balance on the 1st April 1874 was Rs. 8108-3-", of which Rs. 1586-11-" were on account of house and paramba tax, and Rs. 6521-8-" on account of tax on arts, trades and professions; of the former it appears from the Vice President's report that a sum of Rs. 412-10-9 has been since collected, Rs. 149-6-3 were written off the account, and the balance will be realized; of the latter (Profession tax) Rs. 1080 appears to have been since collected, Rs 173-8-" were written off as irrecoverable arrears, and the collection of the balance depends upon the results of the prosecutions which are now being conducted.

4. The Vice President attributes this large outstanding balance to the slow mode of recovery prescribed by the present Act.

Expenditure - Public Works.

5. Under this head a sum of Rs 8805-2-3 were spent against the Budget-provision of Rs. 13,950. The falling off is chiefly under new Works, owing to some of the new roads proposed not having been carried out. The only works undertaken during the year were the construction of a market and the revetting of Ballard road. The repairs to roads and lanes were attended to as usual.

Part II.

6. The total cost for education amounted to Rs. 2422-14-8 or double the amount shewn in 1872-73. The Commissioners have maintained two elementary schools at a cost of Rs 862-2-8. The balance was spent in Results grants to 18 indigenous schools, contributions paid on account of Inspection Charges, and charges in connection with the Cahcut Normal School, and salary grants to Mapilah and Hindoostani Schools.

Part III. Civil Dispensary.

7. The total receipts of this institution including the opening balance was Rs 4902-11-2, its expenditure was Rs. 5838-9-9 leaving a deficit balance of Rs. 935-14-7 to be met from municipal funds. Of the two suits filed for the recovery of the funded capital decrees were passed in favor of the Commissioners and the amount has been recovered in the case of one, and steps are being taken for the

the execution of the other decree.

8. The total cost for these institutions during the year under review was Rs. 3616-1-9 and the amount has been equally shared by Local and Municipal Boards respectively. The reports of the Civil Surgeon on the working of these institutions are enclosed. *Leper and Small pox Hospitals.*

9. Rs. 247-12-11 were spent under this head including the pay of temporary vaccinators entertained at the commencement of the year when small pox prevailed epidemically. The number of cases successfully vaccinated during the year was 1382. *Vaccination.*

10. The work of registration was performed by the divisional Munsifs as usual, and a portion of their pay which had been debited to this head amounted to Rs. 704-9-9. *Registration*

11. The total cost under this head amounted to Rs. 6266-11-6, of this Rs. 4862 were for maintaining an establishment consisting of one Inspector, Maistry, Peon, 52 sweepers and 9 bullies. Rs. 512 were spent for the hire of Conservancy Carts engaged for the removal of *Conservancy.*

of sweepings to a distant place, Rs. 146 were spent in clearing a tank which was in a filthy condition, and the balance was spent in sundry other works in connection with the conservancy of the Town. Particular attention was paid by the Commissioners for keeping the roads lanes & c. clean.

Grant IV. 12. Rs. 1334 were spent in lighting the Town a want much felt; a good deal more remains to be done under this head. Rs. 666-10-3 were spent in maintaining a survey establishment.

Grant V. 13. Rs. 3265-11-3 were spent under establishment including miscellaneous charges.

I have the honor to be,
Sir,
Your most obt. Servant

A. Macpherson
President

Financial Department.

Manuscript Report 31 M 10

PROCEEDINGS of the MADRAS GOVERNMENT.

N° 175.-

Read the following letter from the President of the Municipal Commissioners, Calicut, dy 14th Jany: 1875, N° 21.

Minute by H.E. the Pres.t dy 7th Feby 1875
" - by Hon. W. Robinson, C.S.I. 4 Feby 75.
" - by Hon J.D. Sim, C.S.I. dy 4 ——

thereon 13 Feby 75 No 319

Minute

In my Minute on the Budget Estimate for 1874-5 I endeavored without success, to procure the enforcement of the Profession tax for new Roads in a Municipality which had already 44 miles of Road. It was apparent that the Profession tax was not the source from which the money required for the purpose could be derived in 1874-5 and it was therefore proposed to spend in that year on Roads only the receipts of the previous year.

The receipts and expenditure of the Calicut Municipality for 1873-74 are compared below with the estimates for that year.

Receipts	Estimate Rs	Actuals Rs.
Balance brought forward.		
Municipal Fund.	} 4,650	5,975
Endowment Fund.		2,087
Assignment by Govt.		
Rate on houses, &c.	12,500	14,164
Tax on arts, &c.	9,000	4,266
Tax on Vehicles	1,600	1,618
Rent of carts.	600	461
Tolls.	4,000	3,608
Fees.	100	268
Fines	5,350	493
Endowments, &c.	3,500	2,092
Contribution from Local Fd.	1,012	2,636
Miscellaneous.		1,333
Rs.	42,312	39,001

From Secy Board of Rev. dated 10 June 1874 - 1874 - 88-3/4

Minute by the Hon'ble the President in Council on the Municipal Commissioners, Calicut.

Read the following letter from the Municipal Commissioners, Calicut, dated 14th January 1875: G.O. dy 319

Read Rec. 16. — — —

Ans. 21.

Rec. 2.

Forwarded with a mark on the marginality of the Government sanction to the Collector for information.

Dated the 23rd January 1875. — —

No 1174. —

Charges	Estimate Rs	Actuals Rs
Grant I.		
New Works		
Communications		469
Buildings	5,500	551
Samp. & Miscellaneous		"
Repairs		
Communications		6,204
Buildings	2,850	441
Samp. & Miscellaneous		311
Establt. & Supervision	4,326	486
Tools & plant	274	240
Contribution to L. Funds	"	103
Grant II.		
Training Schools	720	65
Munk Schools	1,120	862
Salary grants	250	94
Results grants	900	1,228
Contribution to L. Funds	"	174
Miscellaneous	300	"
Grant III.		
Hospitals	11,403	9,347
Vaccination	130	248
Regn. of births & deaths	780	745
Conservancy	7,500	6,967
Grant IV.		
Lighting	1,000	1,334
Other purposes	1,048	765
Grant V.		
Office	2,500	2,428
Miscellaneous	500	837
Refunds	"	38
Balance	211	5,064
Mual Fund	Rs. 42,312	39,001

The

2nd Ques. Not the Prosecution can easily be effected, probably because of the prevailing detestation of it. I submit that this can be its chief remedy is thus completed. Holed 1/2

1/2

Rs 1072 was received off the tax for the year. But there was also a recovery of a portion of the arrear demand amounting to with the sum struck off of Rs 181- how much off the Rs 181 was received and how much struck off is not stated

32 M II

The receipts, exclusive of the opening balance, amounted to only Rs 30,939 against an estimate of Rs 37,662, the principal cause of the deficiency being that the uncollected balance under "Tax on Arts" amounted to Rs 6521 out of a demand of Rs 13,649, while no less than Rs 2861 were written off as irrecoverable. Of this balance less than one eighth has Rs 1042 has been recovered since the close of the year, and as prosecutions, to be valid, must be instituted within three months after the close of the year for which the tax is due, it would appear that the payment

~~December 1873, bringing the report~~
~~to the present year, the~~
~~Govt. called for explan-~~
~~-tion regarding a sum of~~
~~Rs 2,284 stood upon~~
~~irrecoverable in that year~~
~~but up to the time no~~
~~explanation has been~~
~~received. The President~~
~~will report the cause~~
~~of the delay~~

The expenditure amounted to Rs 33,937 or Rs 8164 short of the estimate - an unexpended balance of Rs 5,064 remaining at the close of the year. No attempt is made to explain why the majority of the New Works budgetted for were not taken in hand, or why the money was not otherwise utilized.

The entries against

repairs

~~payment of the re-~~
balance of ~~Rs~~ Rs 5000
~~-maining Rs 4179~~ can
only be enforced through
the Civil Courts. The
Vice President ascribes
this very unsatisfactory
state of things to the
very slow mode of recov-
-very prescribed by the
present Act, ~~but the~~
~~Govt. are attributing~~
~~looking but~~ [illegible]
~~upon which the~~
~~fleet and discord~~
~~to the official members~~
~~of~~ ~~to whom the attri-~~
~~-butable to the~~
~~inaction of this~~
~~description. It is not~~
~~so if this were the first~~
~~time that a thing of~~
~~this kind had occurred~~
~~but so dated by the~~
~~Govt.~~

Castle.

As also stated this
Fresh figure is with
Mainwaring.

Mr. Macqueen reports it
impossible
that to this cause
can be assigned
[illegible] to be
[illegible] and
[illegible] public works
& bad workings

This has occurred under
Mr. Clapperton's eyes. He attends
to it.

But it must be remarked
that the Commissioners evidently
~~neglected~~ omitted to make use of the
provisions of the law, and the Govt.
cannot acquit the Vice President also as an
equal member of great neglect of duty
in the matter as well as in connection
with the failure to attain a reasonable pro-
portion of the allotment for these works. He also
appeared to the supervision formed of the President
to seriously lag.

~~The state of things now reported~~
~~call an appreciated depletion of~~
~~that accumulated as in G.O. of~~
~~May 1874 to 850.~~

The deficit is more
than made up during
the present year
to the administration
of the Govt.

Mr. Macqueen is to
be warmly commended
with the way
in which in his large district,
and [illegible] work where
cover less as is to
speed that I find
very difficult to suppress
his neglect of
his duties.

repairs in Statement II A do not correspond with those in Statement II.

The expenditure on Education was satisfactory, owing principally to the advance made in the number of schools in connection with which the action of the Municipality is limited to the payment of the Results Grants earned. It is observed that one of the Municipal schools had to be closed on account of the falling off in the attendances.

The working of the Civil Dispensary and of the Lepers and Females Hospitals was satisfactory.

No 176

Mr. Mudaliar

16

Mayor-Mr H.E. will not sanction the increase in the Local administration so thoroughly deserves as the factis- the neglect for collect the Profession tax is of the most flagrant kind & unjustifiable - It is easy & very discreditable to any tax is the word for neglect- explain & the Public behind the plea that the rate payers "don't like it" The neglect to spend which the Law provides & is certainly needed de serves an immediate

4/2 [illegible]

No 177

17

I have no doubt the Commissioner experienced considerable difficulty in realising the Profession Tax - but, as I think, on account of any special ordinance attaching out, but in consequence of not having declared their intention of abolishing it in the following year. The fact should have been known to all, and would

satisfactory. As in the previous year great delay appears to have occurred in informing the Commissioners of the amount due by them for the salaries of the Medical subordinates and the cost of European medicines. The Asst. Surgeon will report the instructions which have been issued by him for the adjustment of these charges, and the manner in which these instructions are attended to.

Vaccination was satisfactorily dealt with, 1657 operations having been performed at an average cost of Rs 0-2-5.

The outlay of Rs 745 for Registration of Births & Deaths is excessive but it appears that the charge is a mere matter of account as the work is performed by "Illavans" employed for other purposes. The proportion of this pay to be debited to this head should be reconsidered and the other work performed by them allowed to in the Annual Report.

The Conservancy operations of the Coast appear to have been satisfactory

S.S. 25/1

34 M/3

encourage doubt
in the Court of Cochin.
But the President
& Vice President
are much to blame
for allowing arrears
to accumulate,
without duly En-
forcing the Law.

They are also
much to blame
for not carrying
out new works de-
clared by them to be
absolutely necessary
for the good of the
Town. It is an insult
to the public to ask them
to believe that £47-
was all that should
& could have been
expended in the
3/2 years - Ho.

Nos.

Dated 187 , No.

Rec'd.

Despatch as altered by
~~Draft not passed~~
~~the Hon'ble the Princess~~
~~resubmitted with~~
~~amendments~~ H.

Remarks
Minute in Council
Draft - not to be sent
Letter
it - Hon'ble Mr. Cole
attitude of the Com
Minute from Ward

Govt. of India
Public Works Dept.
Simla
1887
Vice Regal Lodge

Dear Sir
I am directed to forward
herewith for the information
of the Hon'ble the Vice President
in Council a copy of a letter
No. dated the
from the Chief Engineer
Cochin State, on the subject
of the Cochin Harbour
Improvements, and to request
that you will favour
Council with the views of
the Hon'ble the Vice President
thereon.

I have the honor to be
Sir
Your most obedient
Servant

To
The Resident at Cochin

£200. 100£
Desp 2 Minutes
Desp 27/2

To
The President of the
Municipal Commrs, Calicut — 6
" Public Works Departt — 16
" Revenue Department — 6
" Board of Revenue — 14
" Accountant General — 6
" Sanitary Commissioners — 6
" Surgeon-Genl Inspector Med Depts 6
" Director of Public Instruction — 7½
" The Resident at the L.F.S.
Malabar &c — 73

Govt. of {1875} Madras.

Financial D

To

Dated 13 July
Recd. 1875, No. 319

Nos. 174-8

Calicut Municipality The annual report on the working of this Municipality during 1873-74 is received.

Ltr. to the Collr. of Calicut with Blank Forms for the Report required.