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G.O., No. 316 m

DATED 28th February 1895.

[Despatch Abstract.]

Municipal Budget.

Reviewing the Calicut-----for 1895-96.

C 238 9/95 - 12/95

BACK PAPERS.

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

FURTHER PAPERS.

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

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Balance brought forward—					
a. Municipal Fund		1850 - -	1880 - -	320 - -	2360 1 2
b. Endowments				930 - -	5295 4 2
c. Water-tax Fund					
2. Municipal rates and taxes—					
a. Tax on arts, &c. (section 53) ..	9500 - -		9000 - -	7000 - -	6003 7 3
b. Tax on buildings (section 63) ..	24200 - -		25000 - -	25000 - -	26033 7 8
c. Tax on lands (section 63) ..	10000 - -		11000 - -	10000 - -	11709 3 6
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	1100 - -		1100 - -	1100 - -	1098 - -
f. Tax on animals (section 77) ..	1300 - -		1300 - -	1300 - -	1166 2 9
g. Tax on carts and other vehicles without springs (section 85) ..	600 - -		600 - -	600 - -	506 - -
h. Tolls (section 91)—					
Gross receipts	3500 - -		3490 - -	3700 - -	2978 2 10
Less Local Fund ~~share~~ Contributions ..	1850 - -		1850 - -	2000 - -	1873 12 6
i. Penalties on account of—					
i. Tax on arts	10 - -		10 - -	20 - -	7 - -
ii. Tax on buildings ..	30 - -		30 - -	40 - -	28 8 -
iii. Tax on lands	40 - -		40 - -	40 - -	42 11 6
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..	- - -				1 - -
vi. Tax on animals	- - -				
vii. Tax on carts, &c. ..	- - -				
viii. Evasion of tolls	- - -	52430 - -			
3. Realizations under Special Acts—					
a. Pounds	70 - -	70 - -	70 - -	70 - -	50 13 6
b. Ferry rents	- - -				
c. Fees under Act II of 1888 ..	- - -				5 - -
Carried forward ..		52500 - -	53790 - -	51170 - -	51498 5 6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1895-96.—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		52500 - -	53790 - -	51170 - -	51498 5 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -				
ii. Rent of buildings ..	240 . .		- - -	10 . .	18 12 .
iii. Avenue receipts	70 . .		240 . .	720 . .	207 1 11
iv. Fees from Travellers' Bungalows	250 - -		70 . .	100 . .	72 10 9
b. i. Sale-proceeds of lands and buildings			250 - -	500 . .	505 14 8
ii. Produce of lands, gardens, &c.	- - -		- - -	- - -	1 14 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	150 . .		150 . .	150 . .	83 8 3
c. Conservancy receipts—					89 [illegible]
Sale-proceeds of night-soil, street refuse, &c.	- - -		- - -	- - -	- - -
d. i. Fees from educational institutions	500 - -		300 . .	300 . .	279 . 4
ii. Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	- - -		- - -	- - -	6 . .
ii. Other Hospital receipts ..	- - -		- - -	- - -	- - -
f. i. Income from markets ..	1100 . .		1280 . .	1500 . .	1474 5 4
ii. " slaughter-houses.	650 . .		640 . .	700 . .	555 12 1
g. Other fees	- - -		- - -	- - -	- - -
i. Distraint fees	500 . .		500 . .	330 . .	566 10 10
ii. License fees	3000 . .		2700 . .	1700 . .	833 15 .
iii. Cartstand fees	70 . .		80 . .	100 . .	76 9 3
iv. Other fees	- - -		- - -	- - -	- - -
h. Fines under Municipal and other Acts	800 . .		800 . .	800 . .	823 5 .
i. Interest on investments—					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -	7630 - -	- - -	- - -	- - -
Carried forward ..		60130 . .	60800 . .	58080 . .	56998 2 7

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Calicut during the official year 1895-96.—*cont.*

—	Budget 1895-96. Details of Minor Heads	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals 1893-94. (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 ..		60130 - -	60800 - -	58080 - -	56998 2 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 . .		70 . .	110 . .	10 7 2
Buildings	250 . .		250 . .	250 . .	- - -
Municipal Schools ..	400 . .		360 . .	560 . .	180 10 .
Other purposes	50 . .		50 . .	100 . .	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	30 . .		30 . .	30 . .	54 . .
b. From Local Boards—					1050
i. Education	- - -		- - -	- - -	- - -
ii. Medical	3900 . .		3900 . .	3900 . .	3900 . .
iii. Other purposes	- - -		- - -	- - -	1115 . .
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	5 4 .
iii. Other purposes	- - -	4700 - -	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2200 . .		1700 . .	1700 . .	1627 . .
ii. Other purposes	20 . .		20 . .		4 14 .
b. Other items—					
i. Fishery rents	- - -		- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	100 . .		100 . .	100 . .	- - -
iii. Fee for numbering carts, &c.	40 . .		40 . .	40 . .	31 7 .
iv. Other items	300 . .		340 . .	300 . .	71 15 8.
		2660 - -			
Carried forward ..		67490 - -	67660 - -	65170 - -	63998 12 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut. during the official year 1895-96.—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94, (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 ..		67490 - -	67680 - -	65170 - -	63998 12 5
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others			20 - -	- - -	550 5 4
Total Receipts ..		67490 - -	67680 - -	65170 - -	64549 1 9
Grand Total ..		65640 2 -	65800 - -	65780 - -	64484 14 9

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. *at maximum Schedule rate*
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ ~~annas~~ per cent. of ~~rent value.~~ *the annual value.* ~~for every 80 square yards.~~
3. Water-tax on buildings and lands is ~~not~~ levied at ~~the~~ ~~per cent.~~ *in this municipality*
4. Tax on vehicles and animals is levied at ~~the maximum rates.~~ *according to Schedule C.*
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at ~~the maximum rates.~~
7. License-fees are levied at the rates sanctioned in G.O. No. 104 dt 19 May 1885; No. 653 M. mis dt 1st May 1891. No. 1085 Mo mis dt 13 July 1891; & No. 1036 M. dt 15 July 1891. & No. 44 Mo. mis dt 8 January 1894 in Malabar Dr. 720. 3.94.
8. The house-tax registers were last revised in the official year 91-92 and the land tax registers in the official year.
9. Total extent of land ~~assessed~~ assessed is ~~acres.~~ *cannot be given as the assessment is based not on the extent but on the annual rental.*
10. The mode of estimating the annual rental of houses and lands is as follows:—

The houses and lands let out are taxed on the annual rental and the assessment on those not let out, are based on the probable annual rentals, with reference to the locality in which they were situated. The nature and the productive qualities of Cultivable lands are also taken into consideration in fixing the annual rental of lands not leased out.

P. Z. Rozario.
Chairman.
Delegate

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1895-96.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	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).	Total Charges (Column 14 *plus* Column 15).	Allotted for Public Works, (Statement II-A).	Total (Statement II.)	Invested.	Current Charges.	Appropriation from Municipal Funds (Column 10 *minus* Column 16).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	11	6	7	8	9		10	16	15	14	12	13	11	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 Calicut for the official year 1895-96.

	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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	1500 - -				
b. Buildings	3250 - -		250 - -	- - -	968 4 4
c. Drainage			6800 - -	7050 - -	5288 3 1
d. Water-supply			- - -	- - -	47 15 4
2. REPAIRS—		4750 - -	- - -	- - -	64 4 -
a. Communications	10900 - -				
b. Buildings	500 - -		10600 - -	10000 - -	10525 4 2
c. Drainage—			500 - -	500 - -	423 13 -
i. Repairs to works	- - -				
ii Establishment for flushing drains, &c.	- - -		- - -	- - -	- - -
d. Water-supply—			- - -	- - -	- - -
i. Repairs to works, machinery, &c.	50 - -				
ii. Establishment			60 - -	- - -	13 4 -
iii. Contingencies			- - -	- - -	- - -
3. ESTABLISHMENT	850 - -	10550 - -	- - -	- - -	- - -
4. TOOLS AND PLANT AND OTHER STORES.		850 - -	780 - -	780 - -	1031 4 -
5. CONTRIBUTIONS—			- - -	10 - -	71 - -
a. To Local Boards for works					
b. To Provincial Funds for scrutiny of estimates, &c.	100 - -		- - -	- - -	- - -
c. To others for public works			70 - -	- - -	- - -
Total, Grant I		16,250 - -	19060 - -	18340 - -	18433 13 11
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards			- - -	- - -	- - -
b. Stipends to Normal students			180 - -	180 - -	114 10 4
2 MUNICIPAL SCHOOLS—			150 - -	150 - -	
i. On Salary System—					
a. Establishment			- - -	- - -	661 4 10
b. Contingencies			- - -	- - -	103 - -
Carried forward			330 - -	330 - -	878 15 2

Statement II. Expenditure from the Municipal Fund of the Town of Calicut for the official year 1895-96

	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised estimate for 1894-95.	Budget estimate for 1894-95.	Actuals 1893-94 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant II. Education.					
1. Training schools					
(a) Contributions to Local Boards	- - -	- - -	- - -	- - -	- - -
(b) Stipends to Normal students	190 - -	190 - -	180 - -	180 - -	114 10 4
			150 - -	150 - -	
2. Municipal Schools					
i On Salary System					
(a) Establishment	1220 - -		- - -	- - -	661 4 10
(b) Contingencies	250 - -	1470 - -	- - -	- - -	103 - -
ii On Salary-Results System.					
(a) Fixed payments	2270 - -		2840 - -	2170 - -	2146 3 2
				660 - -	
(b) Results grants	710 - -		890 - -	890 - -	1469 13 11
(c) Contingencies	810 - -	3790 - -	1000 - -	1000 - -	562 11 8
				100 - -	
3 Salary grants	500 - -	500 - -	500 - -	500 - -	429 5 4
4. Results grants	1750 - -	1750 - -	1000 - -	1000 - -	1069 4 10
5. Common Drawing Master					
(a) Fixed payments	180 - -	180 - -	- - -	- - -	- - -
(b) Results grants	- - -	- - -	- - -	- - -	- - -
6. Inspection.					
(a) Contributions to Local Boards	- - -	- - -	- - -	- - -	- - -
(b) Municipal Inspectors.					
i Establishment	300 - -		260 - -	240 - -	264 3 1
ii Contingencies	40 - -	340 - -	40 - -	40 - -	38 8 9
7. Miscellaneous.					
a. Building, furniture &c. grants	200 - -		200 - -	200 - -	- - -
b. Common Gymnasium					
i Establishment	180 - -		120 - -	180 - -	
ii Contingencies	100 - -		200 - -	200 - -	
c. Other items	150 - -	630 - -	130 - -	130 - -	10 - -
Total Grant II		8850 - -	7510 - -	7540 - -	6859 1 11

Municipal Office
Calicut
8th January 1895

K. V. Krishna Menon
Chairman & delegate

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94. (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 ..			330 - -	330 - -	878 15 2
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments			2840 - -	2170 - - / 660 - -	2146 3 2
b. Results Grants			890 - -	890 - -	1469 13 11
c. Contingencies			1000 - -	900 - - / 100 - -	562 11 8
3. Salary Grants			500 - -	500 - -	429 5 4
4. Results Grants			1000 - -	1000 - -	1069 4 10
5. Combined Grants—					
a. Fixed Payments			- - -	- - -	- - -
b. Results Grants			- - -	- - -	- - -
6. Inspection—	Details will follow				
a. Contributions to Local Boards ..			- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment			260 - -	240 - -	254 3 1
ii. Contingencies			40 - -	40 - -	38 8 9
7. Miscellaneous—					
a. Building, furniture, &c., grants ..			200 - -	200 - -	- - -
b. Common gymnasium—					
i. Establishment			120 - -	180 - -	- - -
ii. Contingencies			200 - -	200 - -	- - -
c. Other items			130 - -	130 - -	10 - -
Total, Grant II ..		8850 - -	7510 - -	7540 - -	6859 1 11
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	3070 - -		3030 - -	3030 - -	3328 7 4
b. Medicines and Supplies	3500 - -		5500 - -	3000 - -	6559 7 3
c. Diet of Patients	3000 - -		2500 - -	3000 - -	2618 15 4
d. Sundries and Contingencies ..	600 - -		600 - -	600 - -	532 13 2
e. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
Lepers Hospital & Contributions &c. ..	200 - -	10,370 - -	200 - -	200 - -	- - -
		10,370 - -	11,830 - -	9830 - -	13039 11 1
Carried forward ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1895-96.—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		10370 - -	11830 - -	9830 - -	13039 11 1
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	110 - -				
ii. Sanitary Inspection ..	200 - -		110 - -	50 - -	111 - -
iii. Medical Reserve staff ..	40 - -		200 - -	220 - -	200 - -
iv. Cutlers' Establishment ..	20 - -		40 - -	50 - -	45 - -
b. Contributions to Local Boards, &c., for—		370 - -	20 - -	20 - -	14 - -
i. Medical Schools ..			- - -	- - -	- - -
ii. Reserve staff			- - -	- - -	- - -
&c., &c., &c. ..			- - -	- - -	- - -
c. Other contributions			- - -	- - -	- - -
3. Vaccination—					
a. Establishment	600 - -				
b. Contingencies	160 - -		600 - -	600 - -	612 - -
c. Contributions to Local Boards ..			160 - -	160 - -	387 - 3
4. Registration of Births and Deaths—		760 - -	- - -	- - -	- - -
a. Establishment	340 - -				
b. Contingencies	10 - -		340 - -	340 - -	329 12 -
5. Conservancy, Road cleaning and Road watering—		350 - -	10 - -	10 - -	12 2 3
a. i. Establishment	7970 - -	7970 - -	7180 - -	7180 - -	6894 4 4
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	500 - -	500 - -	500 - -	200 - -	401 4 10
b. Private scavenging—					
i. Establishment	3500 - -	3500 - -	2910 - -	2910 - -	2574 5 4
ii. Contingencies, such as cost of scavenging carts, &c. ..	500 - -	500 - -	500 - -	250 - -	210 11 -
c. Cholera charges & infectious diseases ..	50 - -	50 - -	10 - -	300 - -	432 7 10
d. Contingencies					
&c., &c., &c. ..					
Total, Grant III ..		24370 - -	24410 - -	22120 - -	25267 11 11

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1895-96.—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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	4000 - -		- - -	940 - -	935 14 -
b. Contingencies		4000 - -	3200 - -	3060 - -	2078 2 6
2. i. Markets—					
a. Establishment	80 - -		80 - -	80 - -	84 - -
b. Contingencies		80 - -			
ii. Slaughter-houses—					
a. Establishment	50 - -		50 - -	50 - -	48 - -
b. Contingencies	240 - -	290 - -	240 - -	240 - -	459 15 10
3. Choultries—					
a. Establishment	50 - -		50 - -	50 - -	48 - -
b. Contingencies	- - -		- - -	- - -	- - -
c. Feeding Travellers	- - -	50 - -	- - -	- - -	- - -
4. Travellers' bungalows—					
a. Establishment	170 - -		170 - -	170 - -	168 - -
b. Contingencies		170 - -	40 - -	240 - -	560 - -
5. Avenues—			- - -	- - -	- - -
a. Establishment			- - -	- - -	- - -
b. Contingencies					
6. Public Garden—					
a. Establishment	100 - -		100 - -	100 - -	95 - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	50 - -	150 - -	50 - -	50 - -	45 11 5
7. Survey of land					
8. Fire—					
a. Establishment			- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.			- - -	150 - -	- - -
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		4740 - -	3980 - -	5130 - -	4522 4 9

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		4740 - -	3980 - -	5130 - -	4522 4 9
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	50 - -	50 - -	20 - -	50 - -	47 2 -
iii. Printing	700 - -	700 - -	700 - -	1000 - -	897 14 9
iv. Compensation for lands ..	150 - -	150 - -	370 - -	130 - -	1139 10 -
v. Other items—Law Charges &c.	150 - -				
Do. Other Charges	320 - -	500 - -	410 - -	500 - -	435 12 -
Burial grounds.	1000 - -	1000 - -	1000 - -	1000 - -	
Total, Grant IV ..		7140 - -	6480 - -	7810 - -	7042 8 6
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2600 - -				
ii. Inspection		2600 - -	2010 - -	2010 - -	1996 1 3
b Collection of Municipal Taxes—					167 12 10
i. Establishment	1630 - -				
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	200 - -	1630 - -	1630 - -	1630 - -	1609 14 1
c. Collection of Tolls—		200 - -	200 - -	200 - -	349 7 -
i. Establishment					
ii. Contingencies	10 - -				
d. Office contingencies other than (*b*) (ii)	800 - -	10 - -	10 - -		2 13 6
e. Contributions for Central office and Audit establishments ..	400 - -	800 - -	800 - -	800 - -	971 11 5
Do on account of Calicut Municipal Work.	60 - -	460 - -	360 - -	310 - -	493 - -
Total, Grant V ..		5700 - -	5070 - -	5010 - -	5655 2 1
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	2000 - -				
b. Invested on account of Sinking Fund (Value of securities purchased)		2000 - -	2000 - -	2000 - -	4000 - -
c. Charges of investment ..	- - -				
		- - -	- - -	- - -	- - -
INTEREST—					
a. On account of last year ..	1030 - -				
b. „ of current year ..		1030 - -	1030 - -		1861 7 3
				1030 - -	

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent			- - -	- - -	- - -
b. Others			1770 - -	- - -	213 3 3
Refunds of other than current collections ..	100 - -	100 - -	320 - -	150 - -	34 2 -
Discount			- - -	- - -	- - -
Pensions and gratuities			- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund			- - -	- - -	- - -
b. In Savings Bank					
Total Expenditure ..		65440 - -	67650 - -	64000 - -	69366 11 10
Balances—					
a. Municipal Fund		200 - -	-1850 - -	1780 - -	-1882 7 1
b. Endowments					
c. Water-tax Fund					
Grand Total ..		65640 - -	65800 - -	65780 - -	67484 4 9

NOTE TO STATEMENT II.

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

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

P. V. Rozario.
Chairman Delegate

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1895–96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Mankawa Bridge.	1500	Nil.			1500	..	..	
2									
3									
	Total ..	1500.				1500	..	..	
(b)	Buildings								
1	School house.	750	..	..	..	750	..	..	
2	10 Latrines.	2000.	..	..	..	2000	..	..	
3	Matron's quarters.	250.	..	..	..	250	..	..	
	Compensation for sites required for putting up the latrines.	250.	..	..	..	250	..	..	
	Total ..	3250				3250	..	..	

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

Part I.—New Works—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	A System	10000	-	-				Total mileage of roads, streets, lanes, &c., in the town. 46 miles
2								
3								Metalled or Gravelled } ~~Unmetalled.~~ 37 miles Ungravelled — 9 "
								Total mileage under maintenance.
								Metalled or Gravelled } ~~Unmetalled.~~ 10 miles + the rest to be maintained in good order.
Total ..		10000	-	-				

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	Markets	100	-	-				
2	Dispensary	100	-	-				
3	Old Hospital building	100	-	-				
	Toll sheds, Cattle pounds, Sheep slaughter house & municipal office &c.	200	-	-				
Total ..		500	-	-				

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								
			Nil					
	Total ..							
(*d*)	Water-supply	50	—	—				
1								
2								
3								
	Total ..	50	—	—				

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			Nil				
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen			Nil				
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers	1	50					
Horse allowance		15					
~~Maistries~~							
A boat man at Mankarew ferry sanctioned by Government in its order no. 981 m mis dated 27th July 1894	1	6					
Total ..	2	71			852		
Deduct ~~Fines and Stoppages~~ ..					2		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					850		

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							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Will follow

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—							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Will follow

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments.

—	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							
Maistries							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT II.—EDUCATION—							
1. ~~TRAINING SCHOOLS—~~							
Pupils receiving scholarships 30	2 at Rs 5	10					
	1	6					
Total ..	3	16			192		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					190		
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Hindu schools. Head Master — Pokkavil school							
1st Assistant Master — Second	1	12					
2nd " — Third Master	1	10					
" — Fourth Master	1	8					
Head Master — Karaparambar school	1	5					
Second Master	1	12					
Third Master	1	10					
Fourth Master	1	8					
Idiangara school		5					
Moplah schools. Head Master	1	12					
Second Master	1	10					
Third Master	1	6					
Fourth Master	1	4					
Total ..	12	102			1224		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4		
Balance (Statement II) ..					1220		

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Hindu schools. Killianad school — Head Master	1	7					
2nd "	1	6					
3rd "	1	5					
Pulayam vitu school — Head Master	1	7					
2nd "	1	6					
3rd "	1	5					
Vadakkathara Cheruma school — Head Master	1	6					
2nd "	1	5					
Town Parayar (Panjama) school — Head Master	1	8					
2nd "	1	4					
Nagaram school — Head Master	1	7					
2nd "	1	5					
Kalloyi (Vellayil) school — Head Master	1	7					
2nd "	1	5					
Chokkayan vetapil school — Head Master	1	7					
2nd "	1	5					
Moplah schools. Mappilakandy school — Head Master	1	7					
2nd "	1	5					
Bajrakkulam school — Head Master	1	7					
2nd "	1	5					
Girl schools. Jati Caste Girl school — Head Master	1	15					
1st Assistant	1	12					
2nd "	1	10					
3rd (Sewing mistress)	1	8					
4th (Singing master)	1	7					
Malayalee Girl school — Head mistress	1	10					
1st Assistant	1	8					
Total ..	27	189			2268		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					2270		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	25	-	-	300	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5 Drawing Master	1	15	-	-	180	-	-
~~7. Gymnastic Instructors~~							
Total.	1	15	-	-	180	-	-
Balance					180	-	-
7. Gymnastic Instructor	1	15	-	-			
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 1st Class	1	55	-	-			
" Do. 2nd Class	1	35	-	-			
~~Midwife~~ Municipal Hospital Assistant	1	30	-	-			
~~Midwife~~	1	20	-	-			
Clerk	1	10	-	-			
Head Compounder	1	12	-	-	A decrease of Rs 3.		
~~Servants~~ Assistant Compounder	1	15 12	-	-			
Head ward Cooly	1	8	-	-			
" Second ward Cooly	1	7	-	-			
" Third ward Cooly	1	6	-	-			
Waterman	1	6	-	-			
Head Cook	1	7	-	-			
Assistant Cook	1	5	-	-			
Dhoby	1	7	8	-			
Female ward Cooly	1	5	-	-			
Head Totty	1	6	-	-			
Assistant Totty	1	6	-	-			
Female ~~Totty~~	1	5	-	-			
Peon	1	7	-	-			
Gardener	1	6	-	-	A new appointment.		
Total ..	20	255	8	-	3066	-	-
Deduct Fines and Stoppages ..							
Add ~~arrears for last year paid this year~~ ..					4	-	-
Balance (Statement II) ..					3070	-	-

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	18	-	-			
Do	2 at 10	20	-	-			
Female vaccinator	1	12	-	-			
Peons							
Total ..	4	50	-	-	600	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					600	-	-
4. Registration—							
Registrars	1	16	-	-			
Peons	2 at 6	12	-	-			
Total ..	3	28	-	-	336	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					340	-	-

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 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	50	-	-			
	House allowance	15	-	-			
Assistant Sanitary Inspectors	3 at 20 Rs	60	-	-			
Sweeper Sirdars	20 at 3 Rs	60	-	-			
Maistries	14 at 6 Rs	84	-	-			
Scavengers	39 at 6 Rs	234	-	-			
Sweepers	9 at 6½ Rs	58	8	-			
Do	2 at 10 Rs	20	-	-			
To flies	1 at 2 Rs	2	-	-			
Do	1 at 15 Rs	15	-	-			
Rubbish Depôt Inspector	11 at 6 Rs	66	-	-	New appointment.		
Sweepers 11 at							
Total ..	101	664	8	-	7974	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					7970	-	-

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~~ Assistant Sanitary Inspr.	1	20	-	-			
~~Maistries~~							
Scavengers							
Do	7 at 10 Rs.	70	-	-			
Do	2 at 7½ Rs.	15	-	-			
Do	23 at 6 Rs.	138	-	-			
Do	7 at 7 Rs.	49	-	-	New appointment		
Total ..	40	292	-	-	3504	-	-
Deduct ~~Fines and Stoppages~~ ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					3500	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Proposed to be given on Contract.							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
~~Superintendents~~ Sergeant	1	7	-	-			
Servants							
Total ..	1	7	-	-	84	-	-
Deduct ~~Fines and Stoppages~~ ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					80	-	-
ii. Slaughter-houses—							
~~Superintendents~~ Servant	1	4	-	-			
Servants							
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..							
Add ~~arrears for last year paid this year~~ ..					2	-	-
Balance (Statement II) ..					50	-	-
3. Choultries—							
Servants	1	4	-	-			
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..							
Add ~~arrears for last year paid this year~~ ..					2	-	-
Balance (Statement II) ..					50	-	-

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	10	-	-			
Servants	1	4	-	-			
Total ..	2	14	-	-	168	-	-
Deduct Fines and Stoppages ..							
Add ~~arrears for last year paid this year~~ ..					2		
Balance (Statement II) ..					170	-	
5. Avenues—							
Servants	-	-	-	-			
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners	1	8	-	-			
Total ..	1	8	-	-	96	-	-
Deduct Fines and Stoppages ..							
Add ~~arrears for last year paid this year~~ ..					4		
Balance (Statement II) ..					100	-	-

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.—							
Law Charges.							
Municipal Prosecutor	1	15	-	-			
Total—	1	15	-	-	180	-	-

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	60	-	-	An increase of Rs 5 provided.		
Clerks	1	55 25	-	-			
3rd Clerk	1	15	-	-			
"							
Accountants	1	25	-	-			
~~Peons~~ Duffadar	1	8	-	-			
Head Peon	1	7	-	-			
Peon	1	6	-	-			
Masaljee	1	5	-	-			
Bill and warrant writers.							
Head Bill writer	1	15	-	-	An increase of Rs 3 provided		
Assistant Do	1	12	-	-	An increase of Rs 2 provided.		
Shroff	1	24	-	-	New appointment.		
D. C. Bclerk	1	15	-	-	Do.		
Total ..	12	21.7	-	-	2604	-	-
Deduct ~~Fines and Stoppages~~ ..							
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					2600	-	-
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.*

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~ ..	4 at 12 Rs	48	-	-			
Bill Collectors ..	4 at 10 Rs	40	-	-			
~~Peons.~~ Bill Collectors ..	8 at 6 Rs	48	-	-			
Peons							
Total ..	16	136	-	-	1632	-	-
Deduct ~~Fines and Stoppages~~ ..					2	-	-
Add arrears for last year paid this year ..					-	-	1
Balance (Statement II) ..					1630	-	-
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* Calicut. Demand, Collection and Balance Statement for the year 1895-96.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on arts, &c.	9,800 - -	200 - -	9600 - -	9,350 - -		50 - -	200 - -
2. Tax on buildings	24,400 - -	100 - -	24,300 - -	24,100 - -	50 - -	100 - -	50 - -
3. Tax on lands	9,800 - -	20 - -	9,780 - -	9730 - -		50 - -	- - -
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	3,500 - -	- - -	3500 - -	3500 - -	- - -	- - -	- - -
6. Market rents	1400 - -	- - -	1400 - -	1400 - -	- - -	- - -	- - -
7. Slaughter-house fees	650 - -	- - -	650 - -	650 - -	- - -	- - -	- - -
8. Rent of cart-stands	70 - -	- - -	70 - -	70 - -	- - -	- - -	- - -
9. Private scavenging fees	2200 - -	- - -	2200 - -	2200 - -	- - -	- - -	- - -
Contribution on account of Tolls.	1850 - -	- - -	1850 - -	1850 - -	- - -	- - -	- - -
Tax on Vehicles.	1500 - -	100 - -	1400 - -	1400 - -	- - -	- - -	- - -
Tax on Animals.	1350 - -	50 - -	1300 - -	1300 - -	- - -	- - -	- - -
Rent of buildings.	240 - -	- - -	240 - -	240 - -	- - -	- - -	- - -
Total ..	56760 - -	470 - -	56290 - -	55790 - -	50 - -	200 - -	250 - -

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	-	-	-	200	-	-	200	-	-	150	-	-	-	-	-	50	-	-	-	-	-	1894-95			
2. Tax on buildings	-	-	-	200	-	-	200	-	-	100	-	-	-	-	-	100	-	-	-	-	-				
3. Tax on lands	-	-	-	300	-	-	300	-	-	270	-	-	-	-	-	30	-	-	-	-	-				
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
9. Private scavenging fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
10 Contribution on % of tolls.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
11. Tax on Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
12. Tax on animals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
13 Rent of buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total	-	-	-	700	-	-	700	-	-	520	-	-	-	-	-	180	-	-	-	-	-				

Statement VI.—Revised Estimate for 1894-95.

STATEMENT VI.—Revised Estimate—(Receipts) for 1894-95.

Items	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable receipts and charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95., excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	—1882 7 1			—1880 . .	—320 . .	
b. Endowments					930 . .	
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53)	4,227 . 6	2,685 2 .	4772 15 6	9000 . .	7000 . .	Vide para 3 of the budget report.
b. Tax on buildings (section 63) ..	13982 4 4	10731 12 5	11017 1 8	25000 . .	25000 . .	" 4. "
c. Tax on lands (section 63) ..	5943 7 3	7021 9 1	5056 8 9	11000 . .	10,000 . .	
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	688 8 .	399 . .	711 8 .	1400 . .	1400 . .	
f. Tax on animals (section 77) ..	719 5 .	372 5 .	580 11 .	1300 . .	1300 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	527 . .	41 . .	73 . .	600 . .	600 . .	
h. Tolls (section 91)—						
Gross receipts	2407 4 4	800 . .	1082 11 8	3490 . .	3700 . .	" 7. "
~~Less~~ Local Fund share ..	1510 5 6	1073 12 6	339 10 6	1850 . .	2000 . .	
i. Penalties on account of—						
i. Tax on arts	10 .	2 . .	96 .	10 . .	20 . .	
ii. Tax on buildings ..	9 8 .	11 14 .	20 8 .	30 . .	40 . .	
iii. Tax on lands	11 14 .	6 11 6	28 2 .	40 . .	40 . .	
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..	8 .	. . .	. . .	. . .	. . .	
vi. Tax on animals	8 .	12 .	. . .	. . .	. . .	
vii. Tax on carts, &c. ..	. . .	. . .	. . .	. . .	. . .	
viii. Evasion of tolls	. . .	. . .	. . .	. . .	. . .	
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds	51 5 .	16 12 6	18 11 .	70 . .	70 . .	" 5 "
b. Ferry rents	. . .	. . .	. . .	. . .	. . .	
c. Fees under Act II of 1888 ..	. . .	. . .	. . .	. . .	. . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	. . .	81 5 7	. . .	. . .	10 . .	
ii. Rent of buildings ..	192 4 1	40 . .	47 11 11	240 . .	720 . .	" 9. "
iii. Avenue receipts	50 12 5	13 14 .	19 3 7	70 . .	100 . .	
iv. Fees from Travellers' Bungalows	193 4 .	158 13 4	56 12 .	250 . .	500 . .	" 10. "
b. i. Sale-proceeds of lands and buildings	. . .	. . .	. . .	. . .	. . .	
ii. Produce of lands, gardens, &c.	1 10 .	5 4 .	. . .	. . .	. . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	133 6 2	13 2 .	16 9 10	150 . .	150 . .	
Carried forward ..	30651 6 7	23475 1 11	23851 3 5	54500 . .	52650 . .	

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Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable receipts of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	30651 6 7	23475 1 11	23851 3 5	54500 - -	52650 - -	
4. Revenue derived from Municipal property and powers apart from taxation—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	192 12 3	91 6 10	107 3 9	300 - -	300 - -	
d. i. Fees from educational institutions	- - -	- - -	- - -	- - -	- - -	
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -	
e. i. Sale-proceeds and composition fees of medicines ..	- - -	- - -	- - -	- - -	- - -	
ii. Other Hospital receipts ..	- - -	- - -	- - -	- - -	- - -	
f. i. Income from markets ..	738 - 3	251 14 10	541 15 9	1280 - -	1500 - -	Vide para 11 of the report
ii. ,, slaughter-houses	382 3 7	- - -	257 12 5	640 - -	700 - -	Do Do Do
g. Other fees	- - -	- - -	- - -	- - -	- - -	
i. Distraint fees	188 9 -	334 9 6	311 7 -	500 - -	330 - -	Do 12 Do
ii. License fees	742 10 -	232 6 -	195 6 -	2700 - -	1700 - -	Do Do Do
iii. Cartstand fees	63 5 2	- - -	16 10 16	80 - -	100 - -	
iv. Other fees	- - -	- - -	- - -	- - -	- - -	
h. Fines under Municipal and other Acts	343 12 5	354 3 3	426 3 7	880 - -	800 - -	
i. Interest on investments—						
i. General, including choultries	- - -	- - -	- - -	- - -	- - -	
ii. Educational	- - -	- - -	- - -	- - -	- - -	
iii. Medical	- - -	- - -	- - -	- - -	- - -	
j. Premium on loans	- - -	- - -	- - -	- - -	- - -	
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends ..	- - -	- - -	70 - -	70 - -	110 - -	
Buildings	- - -	- - -	250 - -	250 - -	250 - -	Hope is not expected.
Municipal Schools ..	216 7 4	162 3 7	143 8 8	360 - -	560 - -	More is not expected
Other purposes	17 9 3	- - -	32 6 9	50 - -	100 - -	Do
ii. Medical						
iii. Other purposes—						
Communications ..	- - -	- - -	- - -	- - -	- - -	
Water-supply	- - -	- - -	- - -	- - -	- - -	
Drainage	- - -	- - -	- - -	- - -	- - -	
Sanitation	- - -	- - -	- - -	- - -	- - -	
Other purposes ..	23 8 -	13 8 -	6 8 -	30 - -	30 - -	
b. From Local Boards—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	3900 - -	- - -	- - -	3900 - -	3900 - -	
iii. Other purposes	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	37490 3 10	24915 5 11	27972 6 2	65460 - -	63030 - -	

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable ~~receipts~~ charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, 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 ..	37490	3	10	24915	5	11	27972	6	2	65460	-	-	63030	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Other purposes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	977	2	-	571	2	-	722	14	-	1700	-	-	1700	-	-	
ii. Other purposes	19	4	-	4	6	-	-	12	-	20	-	-	-	-	-	
b. Other items—																
i. Fishery rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Refunds of Expenditure of previous year	-	-	-	19	10	-	100	-	-	100	-	-	100	-	-	
iii. Fee for numbering carts, &c.	32	13	-	2	7	-	7	3	-	40	-	-	40	-	-	
iv. Other items	64	8	9	21	10	-	279	-	-	340	-	-	300	-	-	
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	23	9	-	17	8	9	-	-	-	20	-	-	-	-	-	
Deposits				1830	1	6										
Total Receipts ..	38607	8	7	27382	3	2	29082	3	2	67680	-	-	65170	-	-	
										880						
Grand Total ..										65800	-	-	65780	-	-	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95., 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	113 5 .	641 12 7	136 11 . .	250 . .	. . .	Vide para 14 of the report
b. Buildings	971 11 9	2286 11 6	5828 4 3	6800 . .	7050 . .	Do 15 Do
c. Drainage	. . .	. . .	. . .	. . .	. . .	
d. Water-supply	. . .	64 4 .	. . .	. . .	. . .	
2. REPAIRS—						
a. Communications	9723 10 5	2380 12 11	876 5 7	10,600 . .	10,000 . .	Do 16 Do
b. Buildings	445 10 8	117 1 2	54 5 4	500 . .	500 . .	
c. Drainage—						
i. Repairs to works ..	. . .	. . .	. . .	. . .	. . .	
ii Establishment for flushing drains, &c.	. . .	. . .	. . .	. . .	. . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	60 4 10	. . .	. . .	60 . .	. . .	
ii. Establishment	. . .	. . .	. . .	. . .	. . .	
iii. Contingencies	. . .	. . .	. . .	. . .	. . .	
3. ESTABLISHMENT	578 6 .	341 . 8	201 10 .	780 . .	780 . .	
4. TOOLS AND PLANT AND OTHER STORES.	. . .	. . .	. . .	. . .	10 . .	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..	. . .	. . .	. . .	. . .	. . .	
b. To Provincial Funds for scrutiny of estimates, &c.	69 8 .	. . .	. 8 .	70 . .	. . .	
c. To others for public works ..	. . .	. . .	. . .	. . .	. . .	
Total, Grant I ..	11962 8 8	5831 10 10	7097 12 2	19060 . .	18340 . .	
GRANT II—(*Education.*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
b. Stipends to Normal students ..	170 . .	97 8 10	10 . .	180 . .	180 . .	
Sessional school	" " "		150 . .	150 . .	150 . .	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—	. . .	. . .	. . .	. . .	. . .	
a. Establishment	. . .	220 6 .	. . .	. . .	. . .	Vide para 18 of the report
b. Contingencies	. . .	25 1 6	. . .	. . .	. . .	Do
ii. On Salary-Results System—						
a. Fixed Payments	1534 10 8	760 9 8	1305 5 4	2840 . .	2170 . .	Vide para 18 of the report.
					660 . .	
b. Results Grants	70 6 .	923 11 .	819 10 .	890 . .	890 . .	
c. Contingencies	206 6 11	78 7 8	793 9 1	1000 . .	900 . .	Do
					100 " .	
3. SALARY GRANTS	131 15 .	122 10 8	368 1 .	500 . .	500 . .	
4. RESULTS GRANTS	. . .	981 8 9	1000 . .	1000 . .	1000 . .	
5. COMBINED GRANTS—						
a. Fixed Payments	. . .	. . .	. . .	. . .	. . .	
b. Results Grants	. . .	. . .	. . .	. . .	. . .	
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	2113 6 7	3210 . 1	4446 9 5	6560 . .	6550 . .	

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	2113 6 7	3210 . 1	4446 9 5	6560 . .	6550 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	140 . .	100 . .	120 . .	260 . .	240 . .	
ii. Contingencies	17 8 3	20 14 9	22 7 9	40 . .	40 . .	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	47 9 6	. . .	152 6 6	200 . .	200 . .	
b. Common gymnasium—						
i. Establishment	67 11 10	. . .	52 4 2	120 . .	180 . .	
ii. Contingencies	. . .	. . .	200 . .	200 . .	200 . .	
c. Other items	. . .	. . .	130 . .	130 . .	130 . .	
Total, Grant II ..	2386 4 2	3330 14 10	5123 11 10	7510 . .	7540 . .	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1969 2 2	1195 14 2	1060 13 10	3030 . .	3030 . .	
b. Medicines and Supplies	3260 7 1	3948 6 7	2239 5 11	5500 . .	3000 . .	Vide para 20 of the report
c. Diet of Patients	1718 11 3	1030 3 6	781 4 9	2500 . .	3000 . .	Do 21 Do
d. Sundries and Contingencies ..	549 9 .	216 1 4	50 7 .	600 . .	600 . .	
e. Contributions to ~~Local Boards~~ Basel mission ..	200 . .	. . .	. . .	200 . .	200 . .	
2. *a*. Contributions to Provincial funds for—						
i. Medical College ..	108 . .	111 . .	2 . .	110 . .	50 . .	
ii. Sanitary Inspection ..	203 . .	200 . .	. . .	200 . .	220 . .	
iii. Medical Reserve staff ..	37 . .	. . .	3 . .	40 . .	50 . .	
iv. Cutlers' Establishment ..		14 . .	20 . .	20 . .	20 . .	
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..	. . .	. . .	. . .	. . .	. . .	
ii. Reserve staff	. . .	. . .	. . .	. . .	. . .	
c. Other contributions	. . .	. . .	. . .	. . .	. . .	
3. Vaccination—						
a. Establishment	399 11 5	197 . .	200 4 7	600 . .	600 . .	
b. Contingencies	111 6 3	327 3 9	48 9 9	160 . .	160 . .	
c. Contributions to Local Boards ..						
Carried forward ..	8556 15 2	7239 15 4	4406 . 10	12960 . .	10930 . .	

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

Items.	Actuals of the first eight months of 189 -9 .	Actuals of the last four months of 188 -9 .	Probable charges of the last four months of 189 -9 .	Total of columns 2 and 4.	Budget grant 189 -9 , excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	8556 15 2	7239 15 4	4406 . 10	12960 . .	10930 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	224 . .	106 . .	116 . .	340 . .	340 . .	
b. Contingencies	4 12 .	7 3 6	5 4 .	10 . .	10 . .	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	4828 9 8	2292 10 5	2351 6 4	7180 . .	7180 . .	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	71 4 .	285 7 .	428 12 .	500 . .	200 . .	Vide para 22 of the report
b. Private scavenging—						
i. Establishment	1510 8 11	859 13 .	1299 7 1	2910 . .	2910 . .	
ii. Contingencies, such as cost of scavenging carts, &c. ..	. . .	86 .	500 . .	500 . .	250 . .	
c. Cholera charges	5 . .	94 6 1	5 . .	10 . .	300 . .	
d. Contingencies	. . .	. . .	. . .	. . .	. . .	
Total, Grant III ..	15201 1 9	10893 13 4	9211 14 3	24410 . .	22120 . .	

GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	Vide para 23 of the report
b. Contingencies	1678 3 9	1492 9 3	1521 12 3	3200 . .	4000 . .	
2. i. Markets—						
a. Establishment	56 . .	28 . .	24 . .	80 . .	80 . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
ii. Slaughter-houses—						
a. Establishment	31 . .	16 . .	19 . .	50 . .	50 . .	
b. Contingencies	100 . .	60 6 .	140 . .	240 . .	240 . .	
3. Choultries—						
a. Establishment	32 . .	16 . .	18 . .	50 . .	50 . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
c. Feeding Travellers	. . .	. . .	. . .	. . .	. . .	
4. Travellers' bungalows—						
a. Establishment	112 . .	56 . .	58 . .	170 . .	170 . .	
b. Contingencies	42 . .	100 . .	. . .	140 . .	240 . .	
5. Avenues—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
6. Public Garden—						
a. Establishment	64 . .	32 . .	36 . .	100 . .	100 . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	35 12 1	10 4 .	14 3 11	50 . .	50 . .	
Carried forward ..	2150 15 10	1811 3 3	1831 . 2	3980 . .	4980 . .	

Statement VI.—Revised Estimate—(Charges) for 1894 -95—*continued.*

Items.	Actuals of the first eight months of 1894 -95.			Actuals of the last four months of 1893 -94.			Probable charges of the last four months of 1894 -95.			Total of columns 2 and 4.			Budget grant 1894 -95, 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 ..	2150	15	10	1811	3	3	1831	1	2	3980	-	-	4980	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8. Fire—																
a. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Purchase of fire-engine, buckets, repairs, &c.	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-	
9. Other charges—																
i. Work done for private individuals other than private scavenging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Rewards for destruction of wild animals and snakes ..	10	12	-	-	-	-	9	4	-	20	-	-	50	-	-	
iii. Printing	265	-	1	384	5	6	434	15	11	700	-	-	1000	-	-	Vide para 25 of the report
iv. Compensation for lands ..	367	7	2				2	8	10	370	-	-	130	-	-	
v. Other items Law charges..	298	1	-	121	13	6	111	15	-	410	-	-	500	-	-	
Burial grounds.							1000	-	-	1000	-	-	1000	-	-	
Total, Grant IV ..	3092	4	1	2317	6	3	3389	11	11	6480	-	-	7810	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	1312	11	8	652	3	11	697	4	4	2010	-	-	2010	-	-	
ii. Inspection																
b Collection of Municipal Taxes—																
i. Establishment	1207	12	3	619	1	7	422	3	9	1630	-	-	1630	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	159	5	4	171	1	6	40	10	8	200	-	-	200	-	-	
c. Collection of Tolls—																
i. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Contingencies	8	-	-	-	14	6	2	-	-	10	-	-	-	-	-	
d. Office contingencies other than (*b*) (ii)	622	-	3	480	8	9	177	15	9	800	-	-	800	-	-	
e. Contributions for Central office and Audit establishments ..	358	-	-	-	-	-	2	-	-	360	-	-	310	-	-	
Do to follw'ml Clerks.	35	-	-	25	-	-	25	-	-	60	-	-	60	-	-	
Total, Grant V ..	3702	13	6	1948	14	3	1367	2	6	5070	-	-	5010	-	-	
Repayment of Debt—																
a. Instalments paid during the year.							2000	-	-	2000	-	-	2000	-	-	
b. Invested on account of Sinking Fund (Value of securities purchased)																
c. Charges of investment ..																
Interest—																
a. On account of last year ..	517	8	-	582	12	4	512	8	-	1030	-	-	1030	-	-	
b. „ of current year ..																

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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	1768 14 6	531 7 9	1 1 6	1770 . .		
Refunds of other than current collections ..	147 11 8	203 15 11	172 4 4	320 . .	150 . .	
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Savings Bank						
Total Expenditure ..	38779 2 4	27640 15 6	30876 2 6	67650 . .	64000 . .	
Balances—						
a. Municipal Fund				— 1850 . .	1780 . .	
b. Endowments						
c. Water-tax Fund						
Grand Total ..				65800 . .	65780 . .	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Calicut for the year 1894-95.

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Entries as per Statement II wherever there is alteration					
Grant III. 5. Conservancy: Road cleaning &c.					
(b) Private Scavenging establishment	2620 . .	290 . .		2910 . .	G.O no. 447 dated 5th April 1894.
Grant I Public Works					
3 Establishment	780 . .	72 . .		852 . .	Do 981 M misc dy 27th July 94.
Grant I New works. Buildings	7050 . .		*44 6 .	7005 10 .	* This deduction is made from the sum of Rs 1100 included in the sum of Rs 7050 under New works buildings.
Do	7050 . .		55 . .	6950 10 .	
Do	7050 . .		27 . .	6923 10 .	
Do	7050 . .		20 6 .	6903 4 .	
Do	7050 . .		12 4 .	6891 . .	
Do	7050 . .		49 10 4	6841 5 8	G.O no. 1862 M misc dated 3rd December 94
Do	7050 . .		32 . .	6809 5 8	
Grant I New works - Communications	" " .	44 6 .		44 6 .	
Do. Water supply Repairs	" " .	55 . .		55 . .	
Grant I New works - Communications	" " "	27 . .		71 6 .	
Do	" " "	20 6 .		91 12 .	Do Do
Grant I Repairs Communications	10,000 . .	12 4 .		10,012 4 .	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 1895-96 —*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.	
Grant I Repairs Communications	10,000	-	-	49	10	4				10061	14	4	G. O no 1862 M mis dated 3rd December 1894.
Grant III Vaccination Contingencies	160	-	-	32	-	-				192	-	-	
Grant I New works Communications	-	-	-	38	-	-				129	12	-	G. O no 1891 M mis dated 4th December 94.
Do	-	-	-	28	-	-				157	12	-	
Do	-	-	-	13	-	10				170	12	10	
Do	-	-	-	125	-	-				295	12	10	
Grant I Repairs Communications	10,000	-	-	29	8	6				10,091	6	10	
Do	10,000	-	-	12	7	6				10,103	14	4	
Grant I New works Buildings	⊗ 7050			271	7	7				7080	13	3	⊗ included in the Sum of Rs 7050 under "New works Buildings".

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
					— nil —					

STATEMENT VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	AMOUNT PAID. Up to 31st March 1896. Number of years.	AMOUNT PAID. Up to 31st March 1896. Amount.	AMOUNT PAID. In 1895-96.	AMOUNT TRANSFERRED TO SINKING FUND. Up to 31st March 1896. Number of years.	AMOUNT TRANSFERRED TO SINKING FUND. Up to 31st March 1896. Amount.	AMOUNT TRANSFERRED TO SINKING FUND. In 1895-96.	INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 1895-96. In Government Securities.	INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 1895-96. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
20,000 - -	To pay off the outstanding claims on account of Compensation awarded for lands taken up for widening the Robinson Road. The loan was taken in 1890. Repayable at the end of 20 years.	G.O. no. 99 in mis dated 25th January 1889.	6	6000 - -	1000 - -					
10,000 - -	To pay off the balance due to Madras Railway Company on account of Railway extension. The loan was taken in 1891 repayable in 10 yearly instalments.	G.O. no. 12 in mis dated 7th January 1891.	5	5000 - -	1000 - -					

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Order sanctioning present establishment.		Office to which the proposition refers.	Proposition. Increase per month.		Proposition. Decrease per month.		Grounds of proposition
Number	Date.		Amount.		Amount.		
*701-2	27th July 1894	Board I. Public works (3) Establishment					Vide para 37 of the Budget report under 22 nd Dec. 1893
		Board II. Education 2) Municipal schools Salary Rates					
			1/- - -				
			1/- - -				
			"				Vide letter no. 18 dated 8th January 1895 to Government.
			"				Salary Rates Extension
		370. m. Local and Municipal 21st March 1894.	"				Converted into Salary Rates Schools
			5/- - -				Salary Rates Schools
			4/- - -				
			8/- - -				— Do —
			5/- - -				
			"				— Do —
			5/- - -				Converted into Salary Rates Schools
			6/- - -				
			8/- - -				
			5/- - -				
			Converted into Salary Rates Schools				
			5/- - -				
			3/- - -				
			2/- - -				

Statement of Proposition for revision of Establishment.

Calicut MUNICIPALITY

NATURE OF CHARGE.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation	Pay. Minimum.	Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
					Rs	Rs			Rs	Rs			
*951-2	27th July	Grant I. Public works	1	Overseer	50---	50---	1	Overseer	50---	50---			Vide para 37 of the Budget report dated 22nd December 1894-1896
vide	1894	(3) Establishment		Horse allowance	15---	15---		Horse allowance	15---	15---			
			2 *	Mankam Jemadar	6---	6---	2	Mankam Jemadar	6---	6---			
		Grant II Education		Jail caste Girls' School				Jail caste Girls' School converted into Sub-School					
		2) Municipal Schools	1	Head mistress	15---	15---	1	Head mistress	15---	15---			
		Salary System.	2	1st Assistant Teacher	12---	12---	2	1st Assistant Teacher	12---	12---			
			3	2nd do	10---	10---	3	2nd do	10---	10---			
			4	3rd do	7---	7---	4	3rd do (Sewing mistress)	8---	8---	1---		
			5	Sewing mistress	6---	6---	5	4th do (Sewing mistress)	7---	7---	1---		
			6	Cook mistress	5·8·-	5·8·-							
											is shown under "Salary System" hereafter		
		2) Salary Results System		Pottakal School (Hindu)				Pottakal school is proposed to be converted into Salary System School					
		Fixed pay mentd—	1	Head master	7---	7---	1	Head master	12---	12---	5---		
			2	Second master	6---	6---	2	Second master	10---	10---	4---		
							3	3rd master	8---	8---	8---		do
							4	4th master	5---	5---	5---		
				Karaparamba School (Hindu)				Karaparamba School is proposed to be converted into Salary System School.					
			1	Head master	7---	7---	1	Head master	12---	12---	5---		
			2	Second master	4---	4---	2	Second master	10---	10---	6---		
							3	3rd master	8---	8---	8---		do
							4	4th master	5---	5---	5---		
			1	Thangara School (Hindu)				Thangara School is proposed to be converted into Salary System School					
				Head master	7---	7---	1	Head master	12---	12---	5---		
				Second master	5---	5---	2	Second master	10---	10---	5---		
							3	3rd master	6---	6---	6---		do
							4	4th master	4---	4---	4---		

370. m. Local and Municipal
21st March 1894

Statement of Proposition f … r revision of Establishment.

Cabeut — MUNICIPALITY.

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.	
		ii Salary Results System		Kilinjanad School (Hindu)									
		School Fixed payments	1	Head master	7-- --	7-- --	1	Head master	7-- --	7-- --			
			2	Second master	6-- --	6-- --	2	Second master	6-- --	6-- --	1-- --		370. Ll. Local and municipal 21st March 1874.
							3	3rd master	5-- --	5-- --			
				Pulayan Vedu School									
			1	Head master	6-- --	6-- --	1	Head master	7-- --	7-- --	1-- --		
			2	Second master	3-- --	3-- --	2	Second master	6-- --	6-- --	3-- --		
							3	3rd master	5-- --	5-- --	5-- --		
				Kallai Vellaril School (Mopla)									
			1	Head master	7-- --	7-- --	1	Head master	7-- --	7-- --			
			2	2nd master	4-- --	4-- --	2	2nd master	5-- --	5-- --	1-- --		
				Chathoor Valappu School (Mopla)									
			1	Head master	5-- --	5-- --	1	Head master	7-- --	7-- --	2-- --		
			2	2nd master	4-- --	4-- --	2	2nd master	5-- --	5-- --	1-- --		
				Mappilakandy School (Mopla)									
			1	Head master	4-- --	4-- --	1	Head master	7-- --	7-- --	3-- --		
								2nd master	5-- --	5-- --	5-- --		
				Byrajitalam Mopla School									
			1	Head master	6-- --	6-- --	1	Head master	7-- --	7-- --	1-- --		
			2	2nd master	4-- --	4-- --	2	2nd master	5-- --	5-- --	1-- --		
				Malayala Girls' School									
			1	Head mistress	8-- --	8-- --	1	Head mistress	10-- --	10-- --	2-- --		
				A lump provision of Rs 120/ is provided under "Other items" for the School (Vide para 66 of the Chairman's report embodied in G. O. No 370-Local & municipal dated 21st March 1874)			2	2nd master	8-- --	8-- --	8-- --		Vide Letter No 10 dated 8th January 1875 to Government

Statement of Proposition f[or revision of Establishment.]

Calicut MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.										Grounds of proposition
			Present Scale.				Proposed Scale.				Proposition.		
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
		ii Salary Rs. 10 to System School Fixed pay rs.		Chalapuram School (Hindu)									
			1	Head master 7—0—0	7—0—0			Proposed to be closed.				7—0—0	370 M. Local and Municipal 21 of March 1894.
			2	2nd master 6—0—0	6—0—0							6—0—0	
				Oudukudi School (Hindu)									
			1	Head master 7—0—0	7—0—0			Do.				7—0—0	
			2	2nd master 4—0—0	4—0—0							4—0—0	
				Kallaikkari School (Hindu)									
			1	Head master 6—0—0	6—0—0			Do.				6—0—0	
			2	2nd master 5—0—0	5—0—0							5—0—0	
				Chemmeni School (Hindu)									
			1	Head master 5—0—0	5—0—0			Do.				5—0—0	
			2	2nd master 2—0—0	2—0—0							2—0—0	
				Kerrambadi School									
			1	Head master 6—0—0	6—0—0			Do.				6—0—0	
				Pandikudi School (Hindu)									
				Head master 7—0—0	7—0—0			Do.				7—0—0	
		Common Drawing master.	½	Nil —0—0	—0—0		1	Drawing master	15—0—0	15—0—0	15—0—0		
		Inspection Establishment	1	Supervisor (Inspecting Schoolmaster)	20—0—0	20—0—0	1	Supervisor	25—0—0	25—0—0	5—0—0		
			*	The following S. L. S. Schools are proposed to be maintained in their former scale.									
				Vadakkathara School (Hindu)									
			1	Head master 6—0—0	6—0—0		1	Head master	6—0—0	6—0—0			
			2	2nd master 5—0—0	5—0—0		2	2nd master	5—0—0	5—0—0			
				Panchama (Paraya School)									
			1	Head master 8—0—0	8—0—0		1	Head master.	8—0—0	8—0—0			
			2	2nd master 4—0—0	4—0—0		2	2nd master	4—0—0	4—0—0			

Vide letter dated 8th January 1896 from Government to Collector.

Statement of Proposition fo … revision of Establishment.

Calicut MUNICIPALITY.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	NATURE OF CHARGE. Present Scale. Number	Designation	Pay. Minimum.	Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Maximum.	PROPOSITION. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
				Nayaran School (Pupils)									
			1	Head master	7--	7--	1	Head master	7--	7--			237 18 765
			2	2nd master	5--	5--	2	2nd master	5--	5--			
		Grant III											
		1) Hospital & Dispensaries	1	Head compounder	15--	15--	1	Head compounder	12--	12--		3--	Vide para 37 of the budget report.
		a) Establishment		New appointment			1	Gardener	6--	6--	6--		
			18	Remaining section of the Establishment	237-8-	237-8-	18	Remaining section of the Establishment	237-8-	237-8-			
		5) a) Conservancy Establishment	37	Scavengers	234--	234--	50	Scavengers	300--	300--	66--		30 40 — 70
			51.	Remaining section of the Establishment	364-8-	364-8-	51	Remaining section of the Establishment	364-8-	364-8-			
		6) Private Scavenging Staff		New appointments			7	Scavengers at 7	49--	49--	49--		
			33.	Remaining section of the Establishment	243--	243--	33	Remaining section of the Establishment	243--	243--			70 41 — 70
		Grant IV General Staff	1	Manager	55--	55-	1	Manager	60--	60--	5--		Vide para 43 of the budget report
		Office Establishment	1	Bill writer (Senior)	12--	12--	1	Bill writer (Senior)	15--	15--	3--		
			1	Do (Junior)	10--	10--		Do (Junior)	12--	12--	2--		
								Sheroff	24--	24--	24--		
								D. C. B. Clerk	15--	15--	15--		

370. m/Local and Municipal

21st March 1894.

Municipal Office
Calicut 8th January 1895

W. Rozario
Chairman.

Delegate-

Calicut

Scheme for the reorganizatin of the municipal Schools (Hindu and moppila) on the Salary and Salary Resulto System.

Municipality.

No.	Name of Schools.	Receipts School fees	Charges. Head Master	2nd Master	3rd Master	4th Master	Monthly	yearly	Bonus yearly	Honorarium monthly	Honorarium yearly	Contingency monthly	Contingency yearly	Monthly	Yearly.	Net charge to the municipality	Remarks.
	Hindu																
1	Salary System 1. Pokkavil . N. P.	80	12	10	8	5	35	420	..	4	48	1	12	40	480	400	
2	Salary System 2. Karaparaaba. N.P.	80	12	10	8	5	35	420	..	4	48	1	12	40	480	400	
3	Salary Resulto System 3. Killimanad.	70	7	6	5	..	18	216	100	4	48	1	12	23	376	306	
4	Salary Resulto System 4. Pulayen Veetu	70	7	6	5	..	18	216	100	4	48	1	12	23	376	306	
5	Syskem 5. Cheruma .	.. .. ..	6	5	..	..	11	132	30		12	1	12	13	186	186	
6	Do. 6. Paraya .	.. .. ..	8	4	..	..	12	144	60		..	1	12	13	216	216	
	Total.	300	52	41	26	10	129	1548	290	17	204	6	72	152	2114	1814	
	Moppla																
7.	Salary System 1 Nayaram. N.P.	.. .. ..	12	10	8	..	30	360	..		48	1	12	35	420	420	
8	Salary System 2. Adyangara N.P.	.. .. ..	12	10	8	..	30	360	..		48	1	12	35	420	420	
9	Salary 1 Kallai	.. .. ..	7	6	..	..	13	156	60		24	1	12	16	252	252	
10	Resulto 2 Chokkrayan Valapu	.. .. ..	7	6	..	..	13	156	60		12	1	12	15	240	240	
11	System 3 Mappilakandy	.. .. ..	7	6	..	..	13	156	60		12	1	12	15	240	240	
	Total.	.. .. ..	45	38	16	..	99	1188	180	12	144	5	60	116	1572	1572	
	Grand Total.	300	97	79	42	10	228	2736	470	29	348	11	132	268	3686	3386	
								To be tra						1894 – 95. Budget allotment .		3960	
														referred to the resulto grants .		674	

Municipal office
Calicut 9th January 1895

Sd/ T. Varada Rao
Chairman.
29-5-94

Sd/ W. Logan
Chairman Delegate.

No 709. Municipal office
Calicut 29th May 1894.

From
The Chairman
Municipal Council
Calicut.

To
The Inspector of Schools
Western Circle
Calicut.

Sir,

With reference to our Conversation regarding the backward condition of the municipal Schools, Hindu and Mappila, I have the honour to forward for your opinion a draft Scheme of reorganization which I think is calculated to put them on a better footing.

2. The existing number of Schools in the municipality is.

	Upper Primary.	Lower Primary.	Total
Hindu	4	8	12
Moppila	2	4	6

All these 18 Schools are maintained on the Salary Results system. It is unnecessary at present for me to point out that this system has not proved a success hitherto. No doubt Inspecting School master is responsible to a certain extent for the lack of progress, but it does not appear reasonable

reasonable to attribute to him entirely the existing state of things.

3. Improvement is feasible only when the number of schools is brought under the maximum limit for effective Supervision. A better scale of pay for the teachers and a rigid adherence to the Grant-in-aid Code and Educational Rules which are based on passed experience are also important factors in Contributing to progress. All this can be insisted on without inconvenience only when Schools are placed entirely on the Salary System. In Course of time such Salary System Schools will serve as model Schools for Results Grants Schools to imitate and copy from. At the same time to avoid a risk of a Sudden change and having in view the backward condition of the moppilas in the municipality I have retained under the Salary Results System 7 Schools — All of them being Lower Primary —

4. I have eliminated 7 schools from the present number reducing it to 11. Of these 4 are Upper Primary (2 for Hindus and 2 for moppilas) and are classed under the Salary System. The rest (4 for Hindus and 3 for moppilas) are placed under the Salary Results System. The 11 Schools brought under the proposed Scheme are entitled to be retained by reason of the number on rolls and the average attendance. Those eliminated are the most backward and the worst managed.

5. The details of staff, pay and bonus for Salary System Schools are entered in the enclosed statement to which reference is solicited. For the Upper Primary Salary Schools 4 teachers on Rs 12, 10, 8 and 6 are to be entertained and in moppila Schools 3 teachers on the 3 higher grades of pay.

6. In regard to the Salary Results Schools which are all Lower Primary the Scale is 3 teachers on Rs 7, 6 & 5 for Hindus and 2 teachers on Rs 7 and 6 for moppila Schools. This does not apply to the two Lower Primary Schools for Cherumas and Paraiyas which are retained on the existing Scale. No fees

are

are to be levied in the mappila schools and in the cheruma and Paraiya schools as heretofore.

In the Hindu schools the rate of fees proposed.

	Rs. as. p.
Infant	u — u — 6
I	0 — 1 — u
II	0 — 2 — u
III	u — 3 — u
IV	u — 4 — u

Girls and mappilas in the Hindu schools at ¼ and ½ the above rates.

7. Suitable provision is made for each school for House rent and Contingencies.

8. The net charge to the municipality will be.

Hindu Rs 1814 — u — 0
Mappila " 1572 — 0 — u

Budget allotment 3960 — 3386 being a savings of Rs 574 during the current year. As I have no desire to curtail the expenditure under Grant II the amount may be transfered to the head of Results grant. It will be doubtless necessary to do so, as most of the 7 schools abolished under the new scheme will claim to be examined for Results.

9. The scheme has been carefully sketched out and so far as I can see is calculated to secure proper value for the money which is at present alloted for education. I trust it will meet with your approval. I request the favour of an early reply to enable me to carry out the proposals before the current year much advanced, with the approval of Government.

I have &c.

Sd. T. Varada Rao

Chairman municipal council

Calicut.

(True copy)

Municipal office
Calicut 9th January 1895

Sd

Chairman delegate.

Sd

28TH FEBRUARY 1895, No. 316 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From T. VARADA RAO, Esq., S.C.S., Chairman, Municipal Council, Calicut, to the Chief Secretary to Government (through the Revenue Divisional officer), dated Calicut, 22nd December 1894, No. 1536.

I have the honour to submit the budget estimate of the Calicut Municipality for the official year 1895–96, which was approved by the council at a meeting held on the 21st December 1894.

REVISED ESTIMATE FOR 1894–95.

2. The budget allotments entered in the revised estimate are those sanctioned in G.O., dated 21st March 1894, No. 370 M., Local and Municipal.

Receipts.

3. *Tax on Arts.*—The income from this source is estimated at Rs. 9,000, showing an increase of Rs. 2,000 over the budgeted figures. This is due partly to the levying of the tax under class viii and partly to the revision of the assessment as directed in paragraph 3 (1) of G.O., dated 4th September 1894, No. 1201 M., Local and Municipal.

4. *Tax on Buildings.*—The total demand, arrears and current, is Rs. 25,460–8–0. Of this amount, I do not expect to realize more than Rs. 25,000, which is the allotment in the budget, as a considerable portion of the recoverable arrears has been already collected. Of the difference, about Rs. 260 will be written off as irrecoverable within the year.

5. *Tax on Lands.*—I have raised the budget allotment by Rs. 1,000, as the demand, arrear and current, is Rs. 11,529.

6. *Tax on Vehicles with Springs, Animals and Carts.*—No alteration has been made under these heads.

7. *Tolls.*—The figures in the revised estimate are the actual realizations by auction. In paragraph 51 of my letter, dated 19th January 1894, No. 110, submitting my budget proposals for the current year, I suggested a readjustment of the local fund contribution to the municipality for the Wynaad and Kokallur tolls. On further examination of the figures for the last five years, it was found that the existing arrangement was far more favorable to the municipality, and the council by its resolution, No. 17, dated 27th September 1894, decided not to move the district board on the subject.

8. *Pounds.*—The pounds are under the control of the village officials who are *ex-officio* pound-keepers. When they neglect their duties and do not submit their accounts required by the auditor and allow the pounds to get into disorder, the municipal executive can only bring the matter to the notice of the Revenue officials. The amount of pound fees will certainly increase if the pounds within municipal limits are declared to be in charge of the municipality and are allowed to be managed by it.

9. *Rent of Buildings* shows a large decrease. There is only one building which is now rented at Rs. 20 monthly. All the rest are occupied for municipal purposes.

10. *Fees from Travellers' Bungalow* have been reduced by one-half. During the last year one room was rented to a permanent resident at Rs. 30 per month. This gentleman has shifted his residence. There are two first-class hotels in the town and a number of cheap lodging houses for those that cannot afford to stay at the hotels.

11. *Income from Markets and Slaughter-houses.*—The income under these heads represents the result of their sales at auction.

12. *License and Distraint Fees.*—I have increased the provision under distraint fees by Rs. 170 and that under license fees by Rs. 1,000. The increase under license fees is due to the levy of the rates sanctioned in G.O., Mis. No. 1378 M., dated 3rd October 1894, under which all wood-yards have to be licensed.

13. There are no other alterations which require explanation. The total receipts, according to the revised estimate, viz., Rs. 67,680, indicate an increase of Rs. 2,510 over the budgeted figure. The increase is chiefly in the receipts under the tax on arts and license fees. To this must be added the *minus* balance of Rs. 1,880 which appeared at the close of 1893–94. Thus the net receipts are Rs. 65,800.

Charges.

14. *Grant I—New Works—Communications.*—To this head Rs. 250 have been transferred from the provision under buildings. A sum of Rs. 113–5–0 was spent for the following purposes and Rs. 136–11–0 were provided to meet unforeseen charges in the last four months of the current year:—

	RS.	A.	P.
(1) To construct a culvert in Kerala Vidya Sala road	27	0	0
(2) To reconstruct two bridges in A and B divisions	86	5	0

15. *New Works—Buildings.*—Excepting the provision for matron's quarters in the hospital, which has been transferred to New Works—Communications, the whole of the amount will be spent in the current year. The matron's work was very unsatisfactory and the concession to provide free quarters for her was not allowed, she having since been transferred by the District Medical and Sanitary officer.

16. *Repairs—Communications.*—There is an increase of Rs. 600 under this head which represents the sum paid to the gravel supply contractor for 1893–94, being the amount retained as security for the proper performance of his contract. This money was paid three months after the close of the official year 1893–94 as per agreement with him.

17. *Water-supply—Repairs.*—Rs. 60 were spent in the repair of tanks which got out of order.

18. *Grant II—Fixed Payments on Salary-results System and Contingencies.*—The allotments in the budget are raised by Rs. 660 and Rs. 100, respectively, owing to the transfer of the Tali girls' school from the salary system to the salary-results system. The allotments under establishment and contingencies on salary system have been similarly reduced by Rs. 660 and Rs. 100, respectively, on the recommendation of the Inspectress of Girls' schools.

19. *Municipal Inspection Establishment.*—The increase of Rs. 20 is the arrears of pay disbursed to the late inspecting schoolmaster. It was withheld under the advice of the educational authorities.

20. *Grant III—Medicines and Supplies.*—I have increased the provision for medicines and supplies by Rs. 2,500. Under G.O., dated 29th June 1894, No. 1207 M., Local and Municipal, I have had to remit through the Accountant-General Rupees 2,764–0–9 for the supply of medicines for 1895–96 in advance to Messrs. Burgoyne, Burbidges and Co., London, while the bill of the Surgeon-General for the supply of the current year has also to be paid.

21. *Diet of Patients.*—The provision under diet of patients is reduced by Rs. 500 on account of the transfer of the leper hospital to the Basel Mission.

22. I have increased the other charges under conservancy by Rs. 300, and the contingencies under private scavenging by Rs. 250. These sums and Rs. 450 provided in

the budget for 1894–95 aggregating Rs. 1,000 are to be spent in the purchase of fifteen night-soil buckets on wheels and fifteen rubbish carts. The plant is absolutely necessary for the efficient removal of night-soil and street sweepings.

23. I have reduced cholera charges, retaining only Rs. 10 in the estimate. The season for its appearance is fast approaching completion.

24. *Grant IV—Lighting.*—Lighting is now done by contract, and I have reduced the amount allotted in the budget by Rs. 800 on account of the straitened state of the finances.

25. *Other Charges—Printing.*—There will be a saving of Rs. 300 under printing.

26. The total estimated expenditure for 1894–95 is Rs. 67,650 against the estimated receipts amounting to Rs. 65,800, showing an excess of Rs. 3,650 over the budget, and leaving a *minus* balance of Rs. 1,850 which has to be recouped in 1895–96.

BUDGET ESTIMATE FOR 1895–96.

Receipts.

27. *Tax on Arts.*—Rs. 9,500 are provided under this head against Rs. 9,000 in the revised estimate. This increase, it is expected, will be realized on a more careful scrutiny of the registers.

28. *Tax on Buildings.*—The sum estimated under this head is less than that budgeted for 1894–95, as the outstanding balance on the 31st March 1895, it is expected, would amount to Rs. 200 only.

29. *Tax on Lands, Vehicles, Animals and Carts.*—The sums estimated under these heads are the same as in the previous year, as no increase is expected.

30. *Tolls.*—No alteration is proposed. The figures of the revised estimate have been adopted for the budget.

31. *License Fees.*—I have increased license fees by Rs. 300 as compared with the revised estimate. This is a progressive source of revenue and there is every probability of the amount estimated being realized.

32. *Grants from Government—Buildings.*—Credit is taken for Rs. 250, being contribution for one school-house proposed to be built in the next year.

33. I have also increased the fees under private scavenging by Rs. 500. This too is a progressive source of income.

34. The total receipts are estimated at Rs. 67,490. Deducting the *minus* balance, Rs. 65,640 will be available for expenditure in 1895–96.

Charges.

35. *Grant I, New Works—Communications.*—A wooden bridge on the Mangavu river is proposed at a cost of Rs. 1,500. The bridge was washed away in 1890–91 and the municipality now maintains a public ferry at the spot. The river separates the G and H divisions and residents using carriages in these divisions are obliged to go round for about two miles.

36. *New Works—Buildings.*—Rs. 750 are provided for a new school-house, Rs. 2,000 for ten metal latrines, Rs. 250 for the matron's quarters, and Rs. 250 for compensation for sites required for putting up metal latrines. The total expenditure under New Works—Communications and Buildings will be Rs. 4,750.

37. *Repairs—Communications.*—Rs. 10,000 are provided as in 1894–95, the roads being worked under the A system. Rs. 6 are added to the establishment charges, being pay of the Mangavu ferry man per mensem (*vide* G.O., dated 27th July 1894, Mis. No. 981 M.). The present road overseer is superannuated. I propose to retire him and get a properly qualified overseer.

38. *Grant II.*—As regards this grant, the Director of Public Instruction, in forwarding proposals for the educational budget for 1895–96, failed to send the detailed statements for the Mapilla and girls' schools. Though he was requested on the 11th instant to supply the omission and his attention to my letter was called by wire, the required statements have not yet been received. Rather than delay the submission of the budget, I have decided to forward a supplemental budget for the

said grant on the receipt of the necessary particulars from the Director. In the meanwhile I deem it proper to mention here that in his letter, dated 20th October 1894, No. 9910, the Director stated that the expenditure on education for 1895–96 will in round numbers be Rs. 8,850, which figures the council accepted at its meeting.

39. *Grant III—Hospitals and Dispensaries.*—No alterations of any kind are proposed under this head. The following revision of establishment proposed by the District Medical and Sanitary officer is accepted:—

(*a*) A decrease of Rs. 3 per mensem in the pay of the head compounder owing to his transfer from the hospital and the appointment of another compounder on less pay.

(*b*) The appointment of a gardener to look after the hospital garden on a pay of Rs. 6, per mensem.

40. *Conservancy, Road Cleaning, &c., Establishment.*—An increase of Rs. 790 is shown under conservancy establishment. I propose to employ eleven more sweepers at Rs. 6 each per mensem. Rs. 1,000 are provided under conservancy—other charges, and private scavenging contingencies for additional plant.

41. *Private Scavenging Establishment.*—The increase of Rs. 590 under establishment for private scavenging is provided to allow seven more scavengers to be employed at Rs. 7 each per mensem to meet increasing requirements.

42. *Grant IV.*—Rs. 4,000 are provided under lighting to admit of more iron lamp-posts being introduced.

Compensation for Lands.—Rs. 150 are provided for compensation for land which will have to be acquired for a school-house.

Rs. 1,000 are required for burial and burning grounds for Nairs and Thiyans in the several divisions of the town.

43. *Grant V.*—I have increased the office establishment charges to Rs. 2,600 from Rs. 2,010 or by Rs. 590. The staff has been repeatedly pointed out as very insufficient. The number of warrants and bills issued in the last year were 16,721 and 27,232 respectively. A great portion of the taxation is made up of innumerable small items. That it is necessary to entertain a shroff and a D.C.B. clerk has been pointed out by the auditors. I propose to employ a shroff on Rs. 24 and a D.C.B. clerk on Rs. 15. An increase of Rs. 5 to the head clerk who has done good work and Rs. 3 to the bill writer on Rs. 12 and Rs. 2 to the other bill writer on Rs. 10 is also proposed in consideration of the heavy work they have had to do.

44. The total expenditure is Rs. 65,440, leaving a closing balance of Rs. 200.

45. *General Remarks.*—I beg to offer a few remarks upon the budget proposals. My original proposals were to allot Rs. 3,000 under water-supply; Rs. 3,500 for an infectious diseases hospital. Government in their memorandum No. 1193, dated 7th November 1894, referred for remarks of the council the alternative proposals of the Sanitary Engineer in regard to water-supply. The council is likely to be in favour of adopting the Pollur scheme for which a provision of Rs. 3,000 was made by me. The suggestion of an infectious diseases hospital emanated from the District Medical and Sanitary officer. He proposed to locate it somewhere outside the town and to have three large rooms separated from each other for the treatment of cholera, small-pox and bad cases of fever. Such cases are not received into the civil dispensary. The first victims to these diseases are the houseless and mendicant poor who, wandering all over the town, spread literally contagion from place to place. The houses of the well-to-do classes, public places and tanks are resorted to by these persons carrying infection in their wake. Hindu houses are open to mendicants of all description. They are not safe from infection. If a special hospital is erected, such cases can be kept isolated until the sanitary improvement of the town is so general as to diminish sickness among all classes including the lowest, and it will take a great many years before this takes place. Prevention of spread of disease is the only remedy.

The council vetoed both these proposals. My proposal would result in raising the expenditure by Rs. 6,500. I pointed out that this can be met by raising the building and land taxes to 10 per cent. as soon as the District Municipalities Amendment Bill becomes law.

The council has recently submitted its opinion to Government that the increased taxation is open to objection; but if our means are so far behind our wants, I do not see any hopes of ever emerging out of the present state of insolvency. In Calicut the expenditure, as remarked by Government, is almost equal to the receipts. There being no balance, no improvement can be effected unless the revenues are developed. To observers from the other coast there is no lack of prosperity or material comfort. The Malayalee has more money to spend on luxuries than the East Coast man. A house and land tax rate of 10 per cent. cannot be a burden on Calicut at any rate.

The proposal to spend Rs. 1,500 on the Mangavu bridge is, in my opinion, unnecessary. One branch of the Zamorin's family lives on one side of the river and the other on the other side. The ladies of those families and other members frequently use the ferry, so do their Nambudri retainers. There is also a chattram, where all Brahmins are fed free, in the G division close to the river. The people who wish to cross the river at the point where the bridge is proposed are the members of the Rajah's families, their retainers and the Brahmins. I once asked the Rajahs to contribute to build the bridge, but they have not done so. Besides there is no road to connect the bridge with the G division. A far greater necessity is the infectious diseases hospital.

No. 2 Ml.

Submitted.

2. The main cause of the short receipts under "Pounds" seems to have been that some of the pounds were out of repair for months together, and the Collector and myself had to draw the attention of the Chairman about the condition of the Kucheri and Panniunkarai pounds.

3. The Mangavu bridge is not a work of urgent necessity though it would be useful to the people of Mangavu going to Thiruvannore and *vice versâ*.

4. I agree with the Chairman in considering that the resources of the municipality should be increased as several important sanitary measures have to be undertaken, such as the closing of the existing Mapilla burial-grounds and providing new ones, making proper arrangements for the removal of the sweepings and night-soil away from the town, the improvement of water-supply, &c.

(Signed) S. SWAMINATHA AIYAR,
Head-quarter Deputy Collector.

CALICUT,
10*th January* 1895.

Dis. No. 6 M.

Forwarded.

2. I am almost certain that if care be taken in assessing the tax on arts and professions, the receipts under this head would exceed Rs. 9,500. Fifteen persons are assessed under class II, 80 under class III, 84 under class IV, whilst 221 have been placed in class V and 455 in class VI.

3. I fully agree with the Chairman that instead of spending Rs. 1,500 on the Mangavu bridge, it would be better to spend the money on an infectious disease hospital. More money should be spent on the municipal roads which require constant attention, but which, as a matter of fact, receive attention only once a year. The A system should work well in Calicut; but it cannot work properly unless the contractor is experienced and more money is allowed.

4. The provision of Rs. 160 for vaccination contingencies should be raised to Rs. 185 (*vide* paragraph 65 of the district board budget).

5. The town is badly lighted and I am glad to see that provision has been made for more lamps.

6. I am afraid that Tali receives more attention from the council than the other wards, and beg to suggest that in future a statement showing the estimated receipts and expenditure on the different wards should accompany the budget.

(Signed) H. MOBERLY,
Ag. Collector.

CALICUT,
21*st January* 1895.

From P. D'ROZARIO, Esq., Chairman Delegate, Municipal Council, Calicut, to the Chief Secretary to Government (through the Revenue Divisional officer), dated Calicut, 8th January 1895, No. 18.

In continuation of this office letter, dated 22nd December 1894, No. 1536, submitting the budget estimate for 1895–96, I have the honour to submit herewith the educational portion of the budget.

2. *Grant II.*—A sum of Rs. 190 is provided for training three stipendiaries (one lower secondary at Rs. 6, and two primary at Rs. 5 each) as recommended by the Director of Public Instruction in his review of the educational budget of 1895–96.

3. The proposals regarding the reorganization * of the municipal schools have been approved by the educational authorities with certain modifications and the necessary provision has been made in the budget instead of in the revised estimate of the current year. The details of the establishment so far as the Mapilla and girls' schools are concerned were only received from the Director of Public Instruction on the 2nd January 1895. Hence no provision could be made in the revised estimate.

* *Vide* Chairman's letter to the Inspector of Schools, Western Circle, dated 29th May 1894, No. 709 (copy enclosed).

4. *Salary System—Establishment.*—As stated in paragraph 18 of the budget report, the Tali girls' school was transferred to the "Salary-results system" on the recommendation of the Inspectress of Girls' Schools. A sum of Rs. 1,220 is provided under this head for two Hindu and one Mapilla schools, as detailed in statement II-B, which were maintained on the salary-results system.

5. *Salary System—Contingencies.*—Rs. 250 are allotted under contingencies. The details are shown below :—

		RS.
Hindu schools—		
House-rent		96
Furniture		80
Ordinary contingencies		24
	Total	200
Mapilla schools—		
House-rent		48
Ordinary contingencies		6
	Total	54

For the purpose of the schools being recognized, a decent building is necessary according to the educational rules and a sum of Rs. 4 per mensem on account of house-rent is accordingly provided for each school.

6. *Salary-results System—Fixed Payments.*—Rs. 2,270 are provided for eleven schools (four for Hindus, five for Mapillas and two for Hindu girls). The revised scale of pay is detailed in statement II-B.

7. *Results Grants.*—A sum of Rs. 1,750 is allotted against Rs. 1,000 of the previous year. The increase is due to the fact that it is proposed to aid by results grants a few of the salary-results system schools intended to be closed.

8. *Drawing Master.*—As recommended by the Director of Public Instruction, provision has been made for the employment of a drawing master for municipal schools.

9. *Inspection Establishment.*—An increase of Rs. 5 per month is provided for the salary of the inspecting schoolmaster in accordance with the recommendation of the Sub-Assistant Inspector of Schools, Calicut range, who, in his letter, dated 30th August 1894, No. 2405, stated that "for the development of primary education

in the municipality a good deal depends upon the exertions of the inspecting schoolmaster. He has to perform onerous duties. The Hindu, Mapilla, and girls' schools in the municipality are all under his management. His present pay is only Rs. 20 and he is not entitled to any travelling allowance or batta. Last year the municipality proposed to increase his pay to Rs. 25, but the increase was not sanctioned by Government on the ground that the inspecting schoolmaster was only recently appointed. The inspecting schoolmaster has had about 15 months' service and has been doing very fair work. I therefore recommend that his pay be increased from Rs. 20 to Rs. 25 and that credit be taken for a third grant from Provincial funds."

10. *Miscellaneous other items.*—Rs. 150 are provided under this head for the purpose of building three school-houses on the recommendation of the Sub-Assistant Inspector of Mapilla Schools.

C. No. 5 Ml.

Submitted.

BEYPORE, 11*th January* 1895. (Signed) S. SWAMINATHA AIYAR, *Head-quarter Deputy Collector.*

Forwarded.

PANDIKKAD, 18*th January* 1895. (Signed) H. MOBERLY, *Ag. Collector.*

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 23rd January 1895, No. 662.

Adverting to the budget estimate of the Calicut Municipality for 1895–96, I have the honour to state that the provision made therein for education is sufficient and may be adopted. Credit has been taken for a grant of Rs. 70 from Provincial funds on account of students to be sent for training. This should be raised to Rs. 120 as noted in the margin. No explanation having been furnished with regard to the educational receipts, I am not able to see for what purpose credit has been taken for a building grant of Rs. 250. I may also add that statement II-B giving the details of educational establishments has not been furnished to me.

	Grant per mensem. RS.
1. Lower Secondary ..	4
2. Primary, 2×3= ..	6
	10
	× 12
	120 per annum.

2. The net expenditure proposed under Grant II is Rs. 7,780 (8,850—1,070), which is slightly less than 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

ORDER—dated 28th February 1895, No. 316 M., Local and Municipal.

The estimated receipts and charges of the Calicut Municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,935			
Tax on Arts	610	610	— 1,880	— 1,850
„ on Buildings and Lands	6,011	7,020	9,010	9,510
„ on Vehicles and Animals	37,814	35,000	36,070	34,270
„ on Carts	2,265	2,700	2,700	2,700
Tolls	506	600	600	600
Realizations under Special Acts	4,852	5,700	5,340	5,350
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	51	70	70	70
Fees and Revenue from Educational Institutions	890	1,480	716	710
Income from Markets and Slaughter-houses	279	300	300	500
License Fees	2,030	2,200	1,920	2,050
Other Fees	834	1,700	2,700	3,000
Fines under Municipal and other Acts	643	430	580	570
Grants and Contributions from Government	823	800	800	800
„ „ from Local Boards	245	1,050	760	600
„ „ from other bodies	5,015	3,900	3,900	3,900
Recoveries for Services to Private Individuals	5	..	..	..
Miscellaneous	1,632	1,700	1,720	2,220
Advances Recovered	104	440	480	440
	550	..	20	..
Total	67,484	65,780	65,800	65,440
Charges.				
GRANT I—				
New Works—				
Communications	968	..	250	..
Buildings	5,288	7,050	6,800	2,500
Drainage	48	..	..	..
Water-supply	64	..	..	..
Repairs—				
Communications	10,526	10,000	10,600	10,500
Buildings	424	500	500	500
Water-supply	13	..	60	50
Establishment	1,031	780	780	850
Tools and Plant and other Stores	71	10	..	..
Contributions for Public Works	..	..	70	100
Total	18,433	18,340	19,060	14,500
GRANT II—				
Training Schools	115	330	330	190
Municipal Schools—				
On the Salary System	764	760	..	1,400
On the Salary-results System	4,179	3,960	4,730	3,680
Salary Grants	429	500	500	500
Results Grants	1,069	1,000	1,000	1,000
Inspection	293	280	300	280
Miscellaneous	10	710	650	660
Total	6,859	7,540	7,510	7,710
GRANT III—				
Hospitals and Dispensaries	13,039	9,830	11,830	10,370
Contributions	370	340	370	350
Vaccination	999	760	760	790
Registration of Births and Deaths	342	350	350	350
Conservancy, Road-cleaning and Road-watering	10,517	10,840	11,100	12,520
Total	25,267	22,120	24,410	24,380
GRANT IV—				
Lighting	3,014	4,000	3,200	3,000
Markets and Slaughter-houses	592	370	370	370
Choultries	48	50	50	50
Travellers' Bungalows	728	410	210	170
Public Garden, Survey of Land, Fire and other Charges	2,661	2,980	2,650	2,400
Total	7,043	7,810	6,480	5,990
GRANT V—				
Supervision and Management	5,655	5,010	5,070	5,820
Repayment of Debt	4,000	2,000	2,000	2,000
Interest on loan	1,862	1,030	1,030	940
Advances Recoverable	213	..	1,770	..
Refunds	34	150	320	100
Balance	— 1,882	1,780	— 1,850	4,000
Total	67,484	65,780	65,800	65,440

REVISED ESTIMATE FOR 1894-95.

2. The current receipts and charges are now estimated at Rs. 67,680 and Rupees 67,650, respectively, against Rs. 65,170 and Rs. 64,000 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the "taxes on arts and lands" and "license fees", and that in the charges under Grant III and "advances recoverable." The expenditure on new works—buildings during the first eight months of the year was not satisfactory, amounting to only 14·3 per cent. of the allotment. With reference to paragraph 8 of the Chairman's letter, his attention will be drawn to the remarks of the Revenue Divisional officer in paragraph 2 of his endorsement. The Municipal Council's proposal to transfer the Tali Girls' school from the salary to the salary-results system is approved. It is observed that, as the finances of the municipality are at a low ebb, no provision has been made for the contribution of Rs. 310 towards the central office establishments due for the current year. The omission will, however, be supplied in the budget for 1895-96.

BUDGET ESTIMATE FOR 1895-96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 67,490—a figure closely approximate to that in the revised estimate (Rs. 67,680)—the increase which appears mainly under the "tax on arts" and "private scavenging fees" being more than counterbalanced by a decline under "the tax on buildings and lands." The attention of the Municipal Council will be drawn to the Collector's remarks in paragraph 2 of his endorsement. The estimate under Government grant on account of normal stipends will be raised from Rs. 70 to Rs. 170, as recommended by the Director, but pending a further report from the Chairman through that officer, the credit taken for a building grant of Rs. 250 will be struck out. The Chairman is requested to report why no portion of the advance of Rs. 1,770 made in the current year is to be recovered in 1895-96.

4. *Charges.*—(1) The probable charges are entered as Rs. 65,440 against the revised estimate of Rs. 67,650, the decrease being mostly under Grant I.

(2) *Grant I.*—The allotments of Rs. 1,500 for the construction of a wooden bridge at Mangavu, and of Rs. 750 and Rs. 300 for the schools referred to in paragraphs 36 and 10, respectively, of the Chairman's first and second letters, will be struck out, as these works do not appear to be at present necessary; and with reference to paragraph 3 of the Collector's endorsement, the allotment for the maintenance of the town roads will be raised by Rs. 500.

(3) *Grant II.*—The proposal to close six of the existing salary results-schools and the alterations in the establishments of the other municipal schools are sanctioned, but as the condition of the Council's finances does not warrant the large increases proposed in certain other items under this grant, the entertainment of a drawing master and the increase of Rs. 750 in the provision for results grants will be disallowed. The increase of Rs. 5 to the salary of the inspecting schoolmaster cannot be approved, as the Government is not satisfied of the necessity for it. The Chairman's attention will be drawn to the omission pointed out by the Director at the end of paragraph 1 of his letter.

(4) *Grant III.*—The remarks of the Surgeon-General and the Sanitary Commissioner on this portion of the budget will be awaited. Meanwhile the allotment under vaccination—contingencies will be raised by Rs. 30 with reference to paragraph 4 of the Collector's endorsement. The sanction of Government is not required for the reduction of Rs. 3 in the salary of one of the hospital compounders, as it is in accordance with the scale approved in G.O., dated 11th September 1888, No. 1677 L. The Municipal Council's proposals to entertain a gardener on Rs. 6 per mensem for the hospital, and to increase the number of conservancy sweepers and private scavenging toties by eleven on Rs. 6 and seven on Rs. 7, respectively, are sanctioned. The provision of Rs. 20 for contribution to the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The construction of an

infectious diseases hospital suggested by the Chairman is out of the question, unless the financial condition of the municipality very considerably improves, and until the more pressing sanitary needs of the town have been attended to.

(5) *Grant V.*—The allotment under lighting charges will be reduced by Rs. 1,000 in order to provide funds for more urgent necessities. The additions to the municipal office establishment proposed in paragraph 43 of the Chairman's letter are sanctioned, but the salary of the shroff should be fixed at Rs. 20. The increases proposed in the pay of the head clerk and the two bill writers cannot be sanctioned in the absence of sufficient grounds for them. The provision for contribution towards the central office establishments will be raised from Rs. 400 to Rs. 690, so as to include the amount (Rs. 310) due for the current year.

5. *Debt and Closing Balance.*—The provision for interest on loan will be reduced from Rs. 1,030 to Rs. 945, or Rs. 940 in round numbers. As revised by Government, the budget closes with a balance of Rs. 4,000 or 5·9 per cent. of the estimated receipts. The Council should endeavour to husband its resources in every way possible, so that funds may be readily available for the water-supply scheme which is now under consideration.

6. The suggestion made by the Collector in paragraph 6 of his endorsement does not commend itself to Government.

(True Extract.)

for *Chief Secretary.*

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

Exd. J. P. Oliver

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Issued

Recd.

Encl.

G.O., 28th Feb., 1895, No. 316 M.

FEBRUARY.

Municipal Budget.

Reviewing the Calicut — for 1895–96.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From T. VARADA RAO, Esq., S.C.S., Chairman, Municipal Council, Calicut, to the Chief Secretary to Government (through the Revenue Divisional officer), dated Calicut, 22nd December 1894, No. 1536.

I have the honour to submit the budget estimate of the Calicut Municipality for the official year 1895–96, which was approved by the council at a meeting held on the 21st December 1894.

REVISED ESTIMATE FOR 1894–95.

2. The budget allotments entered in the revised estimate are those sanctioned in G.O., dated 21st March 1894, No. 370 M., Local and Municipal.

Receipts.

3. *Tax on Arts.*—The income from this source is estimated at Rs. 9,000, showing an increase of Rs. 2,000 over the budgeted figures. This is due partly to the levying of the tax under class viii and partly to the revision of the assessment as directed in paragraph 3 (1) of G.O., dated 4th September 1894, No. 1201 M., Local and Municipal.

4. *Tax on Buildings.*—The total demand, arrears and current, is Rs. 25,460–8–0. Of this amount, I do not expect to realize more than Rs. 25,000 which is the allotment in the budget, as a considerable portion of the recoverable arrear has been already collected. Of the difference, about Rs. 260 will be written off as irrecoverable within the year.

5. *Tax on Lands.*—I have raised the budget allotment by Rs. 1,000 as the demand, arrear and current, is Rs. 11,529.

6. *Tax on Vehicles with Springs, Animals and Carts.*—No alteration has been made under these heads.

7. *Tolls.*—The figures in the revised estimate are the actual realization by auction. In paragraph 51 of my letter, dated 19th January 1894, No. 110, submitting my budget proposals for the current year, I suggested a readjustment of the local fund contribution to the municipality for the Wynaad and Kokalur tolls. On further examination of the figures for the last five years, it was found that the existing arrangement was far more favorable to the municipality, and the council by its resolution, No. 17, dated 27th September 1894, decided not to move the district board on the subject.

8. *Pounds.*—The pounds are under the control of the village officials who are *ex-officio* pound-keepers. When they neglect their duties and do not submit their accounts required by the auditor and allowed the pounds to get into disorder, the municipal executive can only bring the matter to the notice of the Revenue officials. The amount of pound fees will certainly increase if the pounds within municipal limits are declared to be in charge of the municipality and are allowed to be managed by it.

9. *Rent of Buildings* shows a large decrease. There is only one building which is now rented at Rs. 20 monthly. All the rest are occupied for municipal purposes.

10. *Fees from Travellers' Bungalow* have been reduced by one-half. During the last year one room was rented to a permanent resident at Rs. 30 per month. This gentleman has shifted his residence. There are two first-class hotels in the town and a number of cheap lodging houses for those that cannot afford to stay at the hotels.

11. *Income from Markets and Slaughter-houses.*—Income under these heads represents the result of their sales at auction.

12. *License and Distraint Fees.*—I have increased the provision under distraint fees by Rs. 170 and that under license fees by Rs. 1,000. The increase under license fees is due to the levy of the rates sanctioned in G.O., Mis. No. 1378 M., dated 3rd October 1894, under which all wood-yards have to be licensed.

13. There are no other alterations which require explanation. The total receipts, according to the revised estimate, viz., Rs. 67,650, indicate an increase of Rs. 2,510 over the budgeted figures. The increase is chiefly in the receipts under tax on arts and license fees. To this must be added the *minus* balance of Rs. 1,880 which appeared at the close of 1893–94. Thus the net receipts are Rs. 65,800.

Charges.

14. *Grant I—New Works—Communications.*—To this head Rs. 250 have been transferred from the provision under buildings. A sum of Rs. 113–5–0 was spent for following purposes and Rs. 136–11–0 was provided to meet unforeseen charges in the last four months of the current year:—

	Rs.	A.	P.
(1) To construct a culvert in Kerala Vidya Sala road	27	0	0
(2) To reconstruct two bridges in A and B divisions	86	5	0

15. *New Works—Buildings.*—Excepting the provision for matron's quarters in the hospital, which has been transferred to New Works—Communications, the whole of the amount will be spent in the current year. The matron's work was very unsatisfactory and the concession to provide free quarters for her was not allowed, she having since been transferred by the District Medical and Sanitary officer.

16. *Repairs—Communications.*—There is an increase of Rs. 600 under this head which represents the sum paid to the gravel supply contractor for 1893–94, being the amount retained as security for the proper performance of his contract. This money was paid three months after the close of the official year 1893–94 as per agreement with him.

17. *Water-supply—Repairs.*—Rs. 60 were spent in the repair of tanks which got out of order.

18. *Grant II—Fixed Payments on Salary-result System and Contingencies.*—The allotments in the budget are raised by Rs. 660 and Rs. 100, respectively, owing to the transfer of the Tali girls' school from the salary system to the salary-result system. The allotments under establishments and contingencies on salary system have been similarly reduced by Rs. 660 and Rs. 100, respectively, on the recommendation of the Inspectress of Girls' schools.

19. *Municipal Inspection Establishment.*—The increase of Rs. 20 is the arrears of pay disbursed to the late inspecting schoolmaster. It was withheld under the advice of the educational authorities.

20. *Grant III—Medicines and Supplies.*—I have increased the provision for medicines and supplies by Rs. 2,500. Under G.O., dated 29th June 1894, No. 1207 M., Local and Municipal, I have had to remit through the Accountant-General Rupees 2,764–0–9 for the supply of medicines for 1895–96 in advance to Messrs. Burgoyne, Burbridge and Co., London, while the bill of the Surgeon-General for the supply of the current year has also to be paid.

21. *Diet of Patients.*—The provision under diet of patients is reduced by Rs. 500 on account of the transfer of the leper hospital to the Basel Mission.

22. I have increased the other charges under conservancy by Rs. 300 and contingencies under private scavenging by Rs. 250. These sums and Rs. 450 provided in

the budget for 1894–95 aggregating Rs. 1,000 are to be spent in the purchase of fifteen night-soil buckets on wheels and fifteen rubbish carts. The plant is absolutely necessary for the efficient removal of night-soil and street sweepings.

23. I have reduced cholera charges, retaining only Rs. 10 in the estimate. The season for its appearance is fast approaching completion.

24. *Grant IV—Lighting.*—Lighting is now done by contract, and I have reduced the amount allotted in the budget by Rs. 800 on account of the straitened state of finances.

25. *Other Charges—Printing.*—There will be a saving of Rs. 300 under printing.

26. The total estimated expenditure for 1894–95 is Rs. 67,650 showing an excess of Rs. 3,650 over the budget against estimated receipts amounting to Rs. 65,800, leaving a *minus* balance of Rs. 1,850 which has to be recouped in 1895–96.

BUDGET ESTIMATE FOR 1895–96.

Receipts.

27. *Tax on Arts.*—Rs. 9,500 is provided under this head against Rs. 9,000 in the revised estimate. This increase, it is expected, will be realized on a more careful scrutiny of the registers.

28. *Tax on Buildings.*—The sum estimated under this head is less than that budgeted for 1894–95, as the outstanding balance on the 31st March 1895, it is expected, would amount to Rs. 200 only.

29. *Tax on Lands, Vehicles, Animals and Carts.*—The sums estimated under these heads are the same as in the previous years, as no increase is expected.

30. *Tolls.*—No alteration is proposed. The figures of the revised estimate have been adopted for the budget.

31. *License Fees.*—I have increased license fees by Rs. 300 as compared with the revised estimate. This is a progressive source of revenue and there is every probability of the amount estimated being realized.

32. *Grant from Government—Buildings.*—Credit is taken for Rs. 250, being contribution for one school-house proposed to be built in the next year.

33. I have also increased fees under private scavenging by Rs. 300. This too is a progressive source of income.

34. The total receipts are estimated at Rs. 67,490. Deducting the *minus* balance, Rs. 65,640 will be available for expenditure in 1895–96.

Charges.

35. *Grant I, New Works—Communications.*—A wooden bridge on the Mankavu river is proposed at a cost of Rs. 1,500. The bridge was washed away in 1890–91 and the municipality now maintains a public ferry at the spot. The river separates the G and H divisions and residents using carriages in these divisions are obliged to go round for about two miles.

36. *New Works—Buildings.*—Rs. 750 are provided for a new school-house, Rs. 2,000 for ten metal latrines, Rs. 250 for the matron's quarters, and Rs. 250 for compensation for sites required for putting up metal latrines. The total expenditure under New Works—Communications and Buildings will be Rs 4,750.

37. *Repairs—Communications.*—Rs. 10,000 are provided as in 1894–95, the roads being worked under the A system. Rs. 6 is added to the establishment charges, being pay of the Mankavu ferry man per mensem (*vide* G.O., dated 27th July 1894, Mis. No. 981 M.). The present road overseer is superannuated. I propose to retire him and get a properly qualified overseer.

38. *Grant II.*—As regards this grant the Director of Public Instruction, in forwarding proposals for the educational budget for 1895–96, failed to send the detailed statements for the Mapilla and girls' schools. Though he was requested on the 11th instant to supply the omission and his attention to my letter was called by wire, the required statements have not yet been received. Rather than delay the submission of the budget, I have decided to forward a supplemental budget for the

said grant on the receipt of the necessary particulars from the Director. In the meanwhile I deem it proper to mention here that in his letter, dated 20th October 1894, No. 9910, the Director stated that the expenditure on education for 1895–96 will in round numbers be Rs. 8,850, which figures the council accepted at its meeting.

39. *Grant III—Hospitals and Dispensaries.*—No alterations of any kind are proposed under this head. The following revision of establishment proposed by the District Medical and Sanitary officer is accepted:—

(*a*) A decrease of Rs. 3 per mensem in the pay of the head compounder owing to his transfer from the hospital and the appointment of another compounder on less pay.

(*b*) The appointment of a gardener to look after the hospital garden on a pay of Rs. 6 per mensem.

40. *Conservancy, Road Cleaning, &c., Establishment.*—Increase of Rs. 790 is shown under conservancy establishment. I propose to employ eleven more sweepers at Rs. 6 each per mensem. Rs. 1,000 are provided under conservancy—other charges and private scavenging contingencies for additional plant.

41. *Private Scavenging Establishment.*—The increase of Rs. 590 under establishment for private scavenging is provided to allow seven more scavengers to be employed at Rs. 7 each per mensem to meet increasing requirements.

42. *Grant IV.*—Rs. 4,000 are provided under lighting to admit of more iron lamp-posts being introduced.

Compensation for Lands.—Rs. 150 is provided for compensation for land which will have to be acquired for a school-house.

Rs. 1,000 are required for burial and burning grounds for Nairs and Tyans in the several divisions of the town.

43. *Grant V.*—I have increased the office establishment charges to Rs. 2,600 from Rs. 2,010 or by Rs. 590. The staff has been repeatedly pointed out as very insufficient. The number of warrants and bills issued in the last year were 16,721 and 27,232 respectively. A great portion of the taxation is made up of innumerable small items. That it is necessary to entertain a shroff and a D.C.B. clerk has been pointed out by the auditors. I propose to employ a shroff on Rs. 24 and a D.C.B. clerk on Rs. 15. An increase of Rs. 5 to the head clerk who has done good work and Rs. 3 to the bill writer on Rs. 12 and Rs. 2 to the other bill writer on Rs. 10 is also proposed in consideration of the heavy work they have had to do.

44. The total expenditure is Rs. 65,440, leaving a closing balance of Rs. 200.

45. *General Remarks.*—I beg to offer a few remarks upon the budget proposals. My original proposals were to allot Rs. 3,000 under water-supply; Rs. 3,500 for an infectious disease hospital. Government in their memorandum No. 1193, dated 7th November 1894, referred for remarks of the council the alternative proposals of the Sanitary Engineer in regard to water-supply. The council is likely to be in favour of adopting the Pollur scheme for which a provision of Rs. 3,000 was made by me. The suggestion of an infectious disease hospital emanated from the District Medical and Sanitary officer. He proposed to locate it somewhere outside the town and to have three large rooms separated from each other for treatment of cholera, small-pox and bad cases of fever. Such cases are not received into the civil dispensary. The first victims to these diseases are the houseless and mendicant poor who, wandering all over the town, spread literally contagion from place to place. The houses of the well-to-do classes, public places and tanks are resorted to by these persons carrying infection in their wake. Hindu houses are open to mendicants of all description. They are not safe from infection. If a special hospital is erected, such cases can be kept isolated until the sanitary improvement of the town is so general as to diminish sickness among all classes including the lowest, and it will take a great many years before this takes place. Prevention of spread of disease is the only remedy.

The council vetoed both these proposals. My proposal would result in raising the expenditure by Rs. 6,500. I pointed out that this can be met by raising the building and land taxes to 10 per cent. as soon as the District Municipalities Amendment Bill becomes law.

The council has recently submitted its opinion to Government that the increased taxation is open to objection; but if our means are so far behind our wants, I do not see any hopes of ever emerging out of the present state of insolvency. In Calicut the expenditure, as remarked by Government, is almost equal to the receipts. There being no balance, no improvement can be effected unless the revenues are developed. To observers from the other coast there is no lack of prosperity or material comfort. The Malayalee has more money to spend on luxuries than the East Coast man. A house and land tax rate of 10 per cent. cannot be a burden on Calicut at any rate.

The proposal to spend Rs. 1,500 on the Mangavu bridge is, in my opinion, unnecessary. One branch of the Zamorin's family lives on one side of the river and the other on the other side. The ladies of those families and other members frequently use the ferry, so do their Nambudri retainers. There is also a chattram, where all Brahmins are fed free, in the G division close to the river. The people who wish to cross the river at the point where the bridge is proposed are the members of the Rajah's families, their retainers and the Brahmins. I once asked the Rajahs to contribute to build the bridge, but they have not done so. Besides there is no road to connect the bridge with the G division. A far greater necessity is the infectious disease hospital.

—

No. 2 Ml.

Submitted.

2. The main cause of the short receipts under "Pounds" seems to have been that some of the pounds were out of repair for months together, and the Collector and myself had to draw the attention of the Chairman about the condition of the Kucheri and Panniunkarai pounds.

3. The Mungava bridge is not a work of urgent necessity though it would be useful to the people of Mungavu going to Thiruvannore and *vice versâ*.

4. I agree with the Chairman in considering that the resources of the municipality should be increased as several important sanitary measures have to be undertaken, such as the closing of the existing Mapilla burial-grounds and providing new ones, making proper arrangements for the removal of the sweepings and night-soil away from the town, the improvement of water-supply, &c.

(Signed) S. SWAMINATHA AIYAR,
Head-quarter Deputy Collector.

CALICUT,
10*th January* 1895.

—

Dis. No. 6 M.

Forwarded.

2. I am almost certain that if care be taken in assessing the tax on arts and professions, the receipts under this head would exceed Rs. 9,500. Fifteen persons are assessed under class II, 80 under class III, 84 under class IV, whilst 221 have been placed in class V and 455 in class VI.

3. I fully agree with the Chairman that instead of spending Rs. 1,500 on the Mangavu bridge, it would be better to spend the money on an infectious disease hospital. More money should be spent on the municipal roads which require constant attention, but which, as a matter of fact, receive attention only once a year. The A. system should work well in Calicut; but it cannot work properly unless the contractor is experienced and more money is allowed.

4. The provision of Rs. 160 for vaccination contingencies should be raised to Rs. 185 (*vide* paragraph 65 of the district board budget).

5. The town is badly lighted and I am glad to see that provision has been made for more lamps.

6. I am afraid that Tali receives more attention from the council than the other wards, and beg to suggest that in future a statement showing the estimated receipts and expenditure on the different wards should accompany the budget.

(Signed) H. MOBERLY,
Ag. Collector

CALICUT,
21*st January* 1895.

From P. D'ROZARIO, Esq., Chairman Delegate, Municipal Council, Calicut, to the Chief Secretary to Government (through the Revenue Divisional officer), dated Calicut, 8th January 1895, No. 18.

In continuation of this office letter, dated 22nd December 1894, No. 1536, submitting budget estimate for 1895–96, I have the honour to submit herewith educational portion of the budget.

2. *Grant II.*—A sum of Rs. 190 is provided for training three stipendiaries (one lower secondary at Rs. 6 and two primary at Rs. 5 each) as recommended by the Director of Public Instruction in his review of the educational budget of 1895–96.

3. The proposals regarding the reorganization * of the municipal schools have been approved by the educational authorities with certain modifications and the necessary provision has been made in the budget instead of in the revised estimate of the current year. The details of the establishment so far as the Mapilla and girls' schools are concerned were only received from the Director of Public Instruction on the 2nd January 1895. Hence no provision could be made in the revised estimate.

* *Vide* Chairman's letter to the Inspector of Schools, Western Circle, dated 29th May 1894, No. 709 (copy enclosed).

4. *Salary System—Establishment.*—As stated in paragraph 18 of the budget report, the Tali girls' school was transferred to "Salary-results system" on the recommendation of the Inspectress of Girls' Schools. A sum of Rs. 1,220 is provided under this head for two Hindu and one Mapilla schools, as detailed in statement II-B, which were maintained on salary-results system.

5. *Salary System—Contingencies.*—Rs. 250 is allotted under contingencies. The details are shown below :—

	Rs.
Hindu schools—	
House-rent	96
Furniture	80
Ordinary contingencies	24
Total ..	200
Mapilla schools—	
House-rent	48
Ordinary contingencies	6
Total ..	54

For the purpose of the schools being recognized, a decent building is necessary according to the educational rules and a sum of Rs. 4 per mensem on account of house-rent is accordingly provided for each school.

6. *Salary-results System—Fixed Payments.*—Rs. 2,270 is provided for eleven schools (four Hindu, five Mapilla and two Hindu girls). The revised scale of pay is detailed in statement II-B.

7. *Results Grants.*—A sum of Rs. 1,750 is allotted against Rs. 1,000 of the previous year. The increase is due to the fact that it is proposed to aid by results grants a few of the salary-results system schools intended to be closed.

8. *Drawing Master.*—As recommended by the Director of Public Instruction, provision has been made for the employment of a drawing master for municipal schools.

9. *Inspection Establishment.*—An increase of Rs. 5 per month is provided for the salary of the inspecting schoolmaster in accordance with the recommendation of the Sub-Assistant Inspector of Schools, Calicut range, who, in his letter, dated 30th August 1894, No. 2405, stated that "for the development of primary education in the municipality a good deal depends upon the exertions of the inspecting schoolmaster. He has to perform onerous duties. The Hindu, Mapilla, and girls' schools in the municipality are all under his management. His present pay is only Rs. 20 and he is not entitled to any travelling allowances or batta. Last year the

municipality proposed to increase his pay to Rs. 25, but the increase was not sanctioned by Government on the ground that the inspecting schoolmaster was only recently appointed. The inspecting schoolmaster has had about 15 months' service and has been doing very fair work. I therefore recommend that his pay be increased from Rs. 20 to Rs. 25 and that credit be taken for a third grant from Provincial funds."

10. *Miscellaneous other items.*—Rs. 150 is provided under this head for the purpose of building three school-houses on the recommendation of the Sub-Assistant Inspector of Mapilla Schools.

C. No. 5 Ml.

Submitted.

BEYPORE,
11*th January* 1895.

(Signed) S. SWAMINATHA AIYAR,
Head-quarter Deputy Collector.

Forwarded.

PANDIKKAD,
18*th January* 1895.

(Signed) H. MOBERLY,
Ag. Collector.

Calicut

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 228m of 1895, dated 22nd December from the Chairman mc Calicut.

Current No. 262m of 1895, dated 23rd January 94/95 from the Director of Public Instn.

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— 28-2-95 No 316m

The Estimated receipts and charges of the Calicut Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94:—

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	2935	610	-1880	-1850
Tax on Arts	6012	7020	9010	9510
Tax on Buildings and Lands	37814	35080	36070	34270
Water-tax on Buildings and Lands				
Tax on Vehicles and Animals	2265	2700	2700	2700
Tax on Carts	506	600	600	600
Tolls	4852	5700	5340	5350
Realizations under Special Acts	61	70	70	70
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	890	1480	710	710
Conservancy receipts				
Fees and Revenue from Educational Institutions ..	279	300	300	500
Fees and Revenue from Medical Institutions				
Income from Markets and Slaughter-houses.	2030	2200	1920	2050
License fees	834	1700	2700	3000
Other fees	643	430	580	570
Fines under Municipal and other Acts	823	800	800	800
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	245	1050	760	900
Do. from Local Boards	5015	3900	3900	3900
Do. from other bodies	5	"	"	"
Recoveries for services to private individuals	1632	1700	1720	2220
Miscellaneous	1034	440	480	440
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.				
Advances Recovered	550	"	20	" 4
Total ..	67484	65780	65800	65440

65170 67680 67490 67290

Charges.	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget Estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	968	"	250	1900
Buildings	5288	7050	6800	3550
Drainage	48	"	"	"
Water-supply	64	"	"	"
Repairs—				
Communications	10526	10000	10600	10000
Buildings	424	500	500	500
Drainage				
Water-supply	13	"	60	50
Establishment	1031	780	780	850
Tools and Plant and other Stores	71	10	"	"
Contributions for Public Works	"	"	70	100
Total ..	18434	18340	19060	16250
GRANT II.				
Training Schools	115	330	330	190
Municipal Schools—				
(*a*) On the Salary System	764	760	760	1470
(*b*) On the Salary Results System ..	4179	4720	4730	3190
Salary Grant	429	500	500	500
Results Grants	1069	1000	1000	1950
Combined Grants				
Inspection	293	280	300	340
Miscellaneous	10	710	650	810
Total ..	6859	7540	7510	8310
GRANT III.				
Hospital and Dispensaries	13040	9830	11830	10370
Contributions	370	340	370	370
Vaccination	999	760	760	760
Registration of Births and Deaths	342	350	350	350
Conservancy, Road cleaning and Road watering ..	10517	10840	11100	12520
Total ..	25267	22120	24410	24370
GRANT V.				
Lighting	3014	4000	3200	4000
Markets and Slaughter-houses	592	370	370	370
Choultries	48	50	50	50
Travellers' Bungalows	728	410	210	170
Avenues				
Public Garden, Survey of Land, Fire and other charges.	2661	2980	2650	2530
Total ..	7043	7810	6480	7140
GRANT V.				
Supervision and Management	5655	5010	5070	5700
Repayment of Debt	4000	2000	2000	2000
Interest on loan	1861	1030	1030	1030
Advances Recoverable	213	"	1770	"
Refunds	34	150	320	100
Discount				
Pensions and Gratuities				
Investments				
Balance	-1882	1780	-1850	200
Total ..	67484	65780	65800	65440

Revised Estimate for 1894-95.

2. The Current receipts and charges are now Estimated at Rs 67,680, and Rs 67,650. respectively, against Rs 65,170 and Rs 64,000, anticipated in the Sanctioned budget. The increase in the receipts occurs chiefly under the "taxes on arts and trades", and "license fees", and that in the charges under grant III, and "Advances recoverable". The expenditure on new works - buildings during the first eight months of the year was not satisfactory, amounting to only 4·3 per cent of the allotment. With reference to para. 8 of the Chairman's letter, his attention will be drawn to the remarks of the Revenue Divisional officer in para. 2 of his endorsement. The Municipal Council's proposal to transfer the Tali girls' School from the Salary, to the Salary results System is approved as the finances of the municipality admit of it. It is observed that no provision has been made for the Contribution of Rs 310, towards the Central office Establishment due for the Current year. The omission will however be supplied in the budget for 1895-96.

Budget

Budget Estimate for 1895-96

3. Receipts. The receipts for the ensuing year are placed at Rs 67,490, — a figure closely approximate to that in the revised Estimate (Rs 67,680) — the increase which appears mainly under the "tax on arts" and "private scavenging fees", being more than counterbalanced by a decline under "the tax on buildings and lands". The attention of the municipal Council will be drawn to the Collector's remarks in para 2 of his endorsement. The Estimate under Government grant on account of normal stipends will be raised from Rs 70 to Rs 120, as recommended by the Director, but pending a further report from the Chairman through that officer, the credit taken for a building grant of Rs 250, will be struck out. The Chairman is requested to report why no portion of the advance of Rs 1770, made in the current year is ~~proposed~~ to be recovered in 1895-96.

4. Charges. — The probable charges are entered as Rs 65,440, against the revised Estimate of Rs 67,650, the decrease being mostly under grant I.

(2) Grant I. The allotments of Rs 1500, for the construction of a wooden bridge at Mayaun, will be struck out as these works do not appear to be necessary at present and the municipal Council's attention will be drawn to the remarks in para. 3 of the Collector's endorsement and to his reference to the allotment for the maintenance of the town roads. will be raised by Rs 300.

(3) Grant II. The proposals to close six of the existing Salary-results schools, and the alterations in the establishments of the other municipal schools, and the entertainment of a Drawing master on Rs 15 per mensem which are shown in the proposition statement, are sanctioned, but as the condition of the Municipal Council's finances does not warrant the large increases proposed in certain other items under this grant, the entertainment of a drawing-master and the increase of Rs 750 in the provision for results grants will be disallowed.

and of Rs 750 and Rs 300. for the schools referred to paras 3b and 10 respectively of the Chairman's first and second letters

The proposed increase of Rs 5, to the Salary of the inspecting School-master cannot be allowed, as the Govt is not satisfied of the necessity for it. The Chairman's attention will be drawn to the omission pointed out by the Director at the end of para. 1 of his letter.

Note
There is no information available to show what the advance was for. Presumably it was for carrying on works

W.

(4) —

(4) Grant III. The remarks of the Surgeon General and the Sanitary Commissioner on this portion of the budget will be awaited. Meanwhile the allotment under vaccination-Contingencies, will be raised by Rs 30, with reference to para 4 of the Collectors endorsement. The Sanction of Govt is not required for the reduction of Rs 3, in the Salary of one of the hospital Compounders, as it is in accordance with the Scale approved in G.O. dy 11th September 1884, No 1677. The municipal Council's proposals to entertain a gardener on Rs 6 per mensem for the hospital, and to increase the number of Conservancy Sweepers and private Scavenging Cooties by 11 on Rs 6 and 7 on Rs 7, respectively, cannot be sanctioned. The construction of an infectious diseases hospital suggested by the Chairman, is one of the question which should be deferred unless the financial Condition of the municipality very considerably improves, and until the more pressing Sanitary needs of the town have been attended to.

(5) Grant V- The additions to the municipal office Establishment

The increase proposed in the pay of the head clerk & the two bill-writers cannot be sanctioned in the absence of sufficient grounds for them.

The Council should endeavour to husband its resources in every way possible so that more funds may be readily available for the water supply scheme which is now under consideration.

in the absence of sufficient explanation as to their necessity

The provision of Rs 20 for Contribution to the Cutlers' Establishment will be struck out with reference to G.O. dated 18th January 95, No 97L.

The allotment under lighting charges will be reduced by Rs 1000 in order to provide funds for more urgent necessities.

proposed in para 3 of the chairman's letter are sanctioned, except as regards the salary of the Shroff, but which should be fixed at Rs 20. The provision for Contribution towards the Central office establishments will be raised from Rs 400 (Rs 310) to Rs 690 (Rs 310) so as to include the amount due for the current year.

5. Debt & closing balance:- The provision for interest on loan will be reduced from Rs 1030 to Rs 945, or Rs 940, in round numbers. As revised by Government, the budget closes with a balance of Rs 2850 or 5.9 per cent of the estimated receipts.

6. The suggestion made by the Collector in para 6 of his endorsement does not commend itself to Govt.

V.R. 16/1/95

MR 25.2.95

27/2/95

To

The Chairman Mpl Council
" Collector of Malabar
" President D.B.
" Accountant General
" Director of Public Instn
" Surgeon General
" Sanitary Commissioner
" " Engineer
Edchoni Tabs. Dis No. 273/95

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From T. VARADA RAO, Esq., S.C.S., Chairman, Municipal Council, Calicut, to the Chief Secretary to Government (through the Revenue Divisional officer), dated Calicut, 22nd December 1894, No. 1536.

I have the honour to submit the budget estimate of the Calicut Municipality for the official year 1895–96, which was approved by the council at a meeting held on the 21st December 1894.

REVISED ESTIMATE FOR 1894–95.

2. The budget allotments entered in the revised estimate are those sanctioned in G.O., dated 21st March 1894, No. 370 M., Local and Municipal.

Receipts.

3. *Tax on Arts.*—The income from this source is estimated at Rs. 9,000, showing an increase of Rs. 2,000 over the budgeted figures. This is due partly to the levying of the tax under class viii and partly to the revision of the assessment as directed in paragraph 3 (1) of G.O., dated 4th September 1894, No. 1201 M., Local and Municipal.

4. *Tax on Buildings.*—The total demand, arrears and current, is Rs. 25,460–8–0. Of this amount, I do not expect to realize more than Rs. 25,000, which is the allotment in the budget, as a considerable portion of the recoverable arrears has been already collected. Of the difference, about Rs. 260 will be written off as irrecoverable within the year.

5. *Tax on Lands.*—I have raised the budget allotment by Rs. 1,000, as the demand, arrear and current, is Rs. 11,529.

6. *Tax on Vehicles with Springs, Animals and Carts.*—No alteration has been made under these heads.

7. *Tolls.*—The figures in the revised estimate are the actual realizations by auction. In paragraph 51 of my letter, dated 19th January 1894, No. 110, submitting my budget proposals for the current year, I suggested a readjustment of the local fund contribution to the municipality for the Wynaad and Kokallur tolls. On further examination of the figures for the last five years, it was found that the existing arrangement was far more favorable to the municipality, and the council by its resolution, No. 17, dated 27th September 1894, decided not to move the district board on the subject.

8. *Pounds.*—The pounds are under the control of the village officials who are *ex-officio* pound-keepers. When they neglect their duties and do not submit their accounts required by the auditor and allow the pounds to get into disorder, the municipal executive can only bring the matter to the notice of the Revenue officials. The amount of pound fees will certainly increase if the pounds within municipal limits are declared to be in charge of the municipality and are allowed to be managed by it.

9. *Rent of Buildings* shows a large decrease. There is only one building which is now rented at Rs. 20 monthly. All the rest are occupied for municipal purposes.

10. *Fees from Travellers' Bungalow* have been reduced by one-half. During the last year one room was rented to a permanent resident at Rs. 30 per month. This gentleman has shifted his residence. There are two first-class hotels in the town and a number of cheap lodging houses for those that cannot afford to stay at the hotels.

11. *Income from Markets and Slaughter-houses.*—The income under these heads represents the result of their sales at auction.

12. *License and Distraint Fees.*—I have increased the provision under distraint fees by Rs. 170 and that under license fees by Rs. 1,000. The increase under license fees is due to the levy of the rates sanctioned in G.O., Mis. No. 1378 M., dated 3rd October 1894, under which all wood-yards have to be licensed.

13. There are no other alterations which require explanation. The total receipts, according to the revised estimate, viz., Rs. 67,680, indicate an increase of Rs. 2,510 over the budgeted figure. The increase is chiefly in the receipts under the tax on arts and license fees. To this must be added the *minus* balance of Rs. 1,880 which appeared at the close of 1893–94. Thus the net receipts are Rs. 65,800.

Charges.

14. *Grant I—New Works—Communications.*—To this head Rs. 250 have been transferred from the provision under buildings. A sum of Rs. 113–5–0 was spent for the following purposes and Rs. 136–11–0 were provided to meet unforeseen charges in the last four months of the current year:—

	Rs.	A.	P.
(1) To construct a culvert in Kerala Vidya Sala road	27	0	0
(2) To reconstruct two bridges in A and B divisions	86	5	0

15. *New Works—Buildings.*—Excepting the provision for matron's quarters in the hospital, which has been transferred to New Works—Communications, the whole of the amount will be spent in the current year. The matron's work was very unsatisfactory and the concession to provide free quarters for her was not allowed, she having since been transferred by the District Medical and Sanitary officer.

16. *Repairs—Communications.*—There is an increase of Rs. 600 under this head which represents the sum paid to the gravel supply contractor for 1893–94, being the amount retained as security for the proper performance of his contract. This money was paid three months after the close of the official year 1893–94 as per agreement with him.

17. *Water-supply—Repairs.*—Rs. 60 were spent in the repair of tanks which got out of order.

18. *Grant II—Fixed Payments on Salary-results System and Contingencies.*—The allotments in the budget are raised by Rs. 660 and Rs. 100, respectively, owing to the transfer of the Tali girls' school from the salary system to the salary-results system. The allotments under establishment and contingencies on salary system have been similarly reduced by Rs. 660 and Rs. 100, respectively, on the recommendation of the Inspectress of Girls' schools.

19. *Municipal Inspection Establishment.*—The increase of Rs. 20 is the arrears of pay disbursed to the late inspecting schoolmaster. It was withheld under the advice of the educational authorities.

20. *Grant III—Medicines and Supplies.*—I have increased the provision for medicines and supplies by Rs. 2,500. Under G.O., dated 29th June 1894, No. 1207 M., Local and Municipal, I have had to remit through the Accountant-General Rupees 2,764–0–9 for the supply of medicines for 1895–96 in advance to Messrs. Burgoyne, Burbidges and Co., London, while the bill of the Surgeon-General for the supply of the current year has also to be paid.

21. *Diet of Patients.*—The provision under diet of patients is reduced by Rs. 500 on account of the transfer of the leper hospital to the Basel Mission.

22. I have increased the other charges under conservancy by Rs. 300, and the contingencies under private scavenging by Rs. 250. These sums and Rs. 450 provided in

the budget for 1894–95 aggregating Rs. 1,000 are to be spent in the purchase of fifteen night-soil buckets on wheels and fifteen rubbish carts. The plant is absolutely necessary for the efficient removal of night-soil and street sweepings.

23. I have reduced cholera charges, retaining only Rs. 10 in the estimate. The season for its appearance is fast approaching completion.

24. *Grant IV—Lighting.*—Lighting is now done by contract, and I have reduced the amount allotted in the budget by Rs. 800 on account of the straitened state of the finances.

25. *Other Charges—Printing.*—There will be a saving of Rs. 300 under printing.

26. The total estimated expenditure for 1894–95 is Rs. 67,650, against the estimated receipts amounting to Rs. 65,800, showing an excess of Rs. 3,650 over the budget, and leaving a *minus* balance of Rs. 1,850 which has to be recouped in 1895–96.

BUDGET ESTIMATE FOR 1895–96.

Receipts.

27. *Tax on Arts.*—Rs. 9,500 are provided under this head against Rs. 9,000 in the revised estimate. This increase, it is expected, will be realized on a more careful scrutiny of the registers.

28. *Tax on Buildings.*—The sum estimated under this head is less than that budgeted for 1894–95, as the outstanding balance on the 31st March 1895, it is expected, would amount to Rs. 200 only.

29. *Tax on Lands, Vehicles, Animals and Carts.*—The sums estimated under these heads are the same as in the previous year, as no increase is expected.

30. *Tolls.*—No alteration is proposed. The figures of the revised estimate have been adopted for the budget.

31. *License Fees.*—I have increased license fees by Rs. 300 as compared with the revised estimate. This is a progressive source of revenue and there is every probability of the amount estimated being realized.

32. *Grants from Government—Buildings.*—Credit is taken for Rs. 250, being contribution for one school-house proposed to be built in the next year.

33. I have also increased the fees under private scavenging by Rs. 500. This too is a progressive source of income.

34. The total receipts are estimated at Rs. 67,490. Deducting the *minus* balance, Rs. 65,640 will be available for expenditure in 1895–96.

Charges.

35. *Grant I, New Works—Communications.*—A wooden bridge on the Mangavu river is proposed at a cost of Rs. 1,500. The bridge was washed away in 1890–91 and the municipality now maintains a public ferry at the spot. The river separates the G and H divisions and residents using carriages in these divisions are obliged to go round for about two miles.

36. *New Works—Buildings.*—Rs. 750 are provided for a new school-house, Rs. 2,000 for ten metal latrines, Rs. 250 for the matron's quarters, and Rs. 250 for compensation for sites required for putting up metal latrines. The total expenditure under New Works—Communications and Buildings will be Rs. 4,750.

37. *Repairs—Communications.*—Rs. 10,000 are provided as in 1894–95, the roads being worked under the A system. Rs. 6 are added to the establishment charges, being pay of the Mangavu ferry man per mensem (*vide* G.O., dated 27th July 1894, Mis. No. 981 M.). The present road overseer is superannuated. I propose to retire him and get a properly qualified overseer.

38. *Grant II.*—As regards this grant, the Director of Public Instruction, in forwarding proposals for the educational budget for 1895–96, failed to send the detailed statements for the Mapilla and girls' schools. Though he was requested on the 11th instant to supply the omission and his attention to my letter was called by wire, the required statements have not yet been received. Rather than delay the submission of the budget, I have decided to forward a supplemental budget for the

said grant on the receipt of the necessary particulars from the Director. In the meanwhile I deem it proper to mention here that in his letter, dated 20th October 1894, No. 9910, the Director stated that the expenditure on education for 1895–96 will in round numbers be Rs. 8,850, which figures the council accepted at its meeting.

39. *Grant III—Hospitals and Dispensaries.*—No alterations of any kind are proposed under this head. The following revision of establishment proposed by the District Medical and Sanitary officer is accepted:—

(*a*) A decrease of Rs. 3 per mensem in the pay of the head compounder owing to his transfer from the hospital and the appointment of another compounder on less pay.

(*b*) The appointment of a gardener to look after the hospital garden on a pay of Rs. 6, per mensem.

40. *Conservancy, Road Cleaning, &c., Establishment.*—An increase of Rs. 790 is shown under conservancy establishment. I propose to employ eleven more sweepers at Rs. 6 each per mensem. Rs. 1,000 are provided under conservancy—other charges, and private scavenging contingencies for additional plant.

41. *Private Scavenging Establishment.*—The increase of Rs. 590 under establishment for private scavenging is provided to allow seven more scavengers to be employed at Rs. 7 each per mensem to meet increasing requirements.

42. *Grant IV.*—Rs. 4,000 are provided under lighting to admit of more iron lamp-posts being introduced.

Compensation for Lands.—Rs. 150 are provided for compensation for land which will have to be acquired for a school-house.

Rs. 1,000 are required for burial and burning grounds for Nairs and Thiyans in the several divisions of the town.

43. *Grant V.*—I have increased the office establishment charges to Rs. 2,600 from Rs. 2,010 or by Rs. 590. The staff has been repeatedly pointed out as very insufficient. The number of warrants and bills issued in the last year were 16,721 and 27,232 respectively. A great portion of the taxation is made up of innumerable small items. That it is necessary to entertain a shroff and a D.C.B. clerk has been pointed out by the auditors. I propose to employ a shroff on Rs. 24 and a D.C.B. clerk on Rs. 15. An increase of Rs. 5 to the head clerk who has done good work and Rs. 3 to the bill writer on Rs. 12 and Rs. 2 to the other bill writer on Rs. 10 is also proposed in consideration of the heavy work they have had to do.

44. The total expenditure is Rs. 65,440, leaving a closing balance of Rs. 200.

45. *General Remarks.*—I beg to offer a few remarks upon the budget proposals. My original proposals were to allot Rs. 3,000 under water-supply; Rs. 3,500 for an infectious diseases hospital. Government in their memorandum No. 1193, dated 7th November 1894, referred for remarks of the council the alternative proposals of the Sanitary Engineer in regard to water-supply. The council is likely to be in favour of adopting the Pollur scheme for which a provision of Rs. 3,000 was made by me. The suggestion of an infectious diseases hospital emanated from the District Medical and Sanitary officer. He proposed to locate it somewhere outside the town and to have three large rooms separated from each other for the treatment of cholera, small-pox and bad cases of fever. Such cases are not received into the civil dispensary. The first victims to these diseases are the houseless and mendicant poor who, wandering all over the town, spread literally contagion from place to place. The houses of the well-to-do classes, public places and tanks are resorted to by these persons carrying infection in their wake. Hindu houses are open to mendicants of all description. They are not safe from infection. If a special hospital is erected, such cases can be kept isolated until the sanitary improvement of the town is so general as to diminish sickness among all classes including the lowest, and it will take a great many years before this takes place. Prevention of spread of disease is the only remedy.

The council vetoed both these proposals. My proposal would result in raising the expenditure by Rs. 6,500. I pointed out that this can be met by raising the building and land taxes to 10 per cent. as soon as the District Municipalities Amendment Bill becomes law.

The council has recently submitted its opinion to Government that the increased taxation is open to objection; but if our means are so far behind our wants, I do not see any hopes of ever emerging out of the present state of insolvency. In Calicut the expenditure, as remarked by Government, is almost equal to the receipts. There being no balance, no improvement can be effected unless the revenues are developed. To observers from the other coast there is no lack of prosperity or material comfort. The Malayalee has more money to spend on luxuries than the East Coast man. A house and land tax rate of 10 per cent. cannot be a burden on Calicut at any rate.

The proposal to spend Rs. 1,500 on the Mangavu bridge is, in my opinion, unnecessary. One branch of the Zamorin's family lives on one side of the river and the other on the other side. The ladies of those families and other members frequently use the ferry, so do their Nambudri retainers. There is also a chattram, where all Brahmins are fed free, in the G division close to the river. The people who wish to cross the river at the point where the bridge is proposed are the members of the Rajah's families, their retainers and the Brahmins. I once asked the Rajahs to contribute to build the bridge, but they have not done so. Besides there is no road to connect the bridge with the G division. A far greater necessity is the infectious diseases hospital.

No. 2 Ml.

Submitted.

2. The main cause of the short receipts under "Pounds" seems to have been that some of the pounds were out of repair for months together, and the Collector and myself had to draw the attention of the Chairman about the condition of the Kucheri and Panniunkarai pounds.

3. The Mangavu bridge is not a work of urgent necessity though it would be useful to the people of Mangavu going to Thiruvannore and *vice versâ*.

4. I agree with the Chairman in considering that the resources of the municipality should be increased as several important sanitary measures have to be undertaken, such as the closing of the existing Mapilla burial-grounds and providing new ones, making proper arrangements for the removal of the sweepings and night-soil away from the town, the improvement of water-supply, &c.

(Signed) S. SWAMINATHA AIYAR,
Head-quarter Deputy Collector.

Calicut,
10*th January* 1895.

Dis. No. 6 M.

Forwarded.

2. I am almost certain that if care be taken in assessing the tax on arts and professions, the receipts under this head would exceed Rs. 9,500. Fifteen persons are assessed under class II, 80 under class III, 84 under class IV, whilst 221 have been placed in class V and 455 in class VI.

3. I fully agree with the Chairman that instead of spending Rs. 1,500 on the Mangavu bridge, it would be better to spend the money on an infectious disease hospital. More money should be spent on the municipal roads which require constant attention, but which, as a matter of fact, receive attention only once a year. The A. system should work well in Calicut; but it cannot work properly unless the contractor is experienced and more money is allowed.

4. The provision of Rs. 160 for vaccination contingencies should be raised to Rs. 185 (*vide* paragraph 65 of the district board budget).

5. The town is badly lighted and I am glad to see that provision has been made for more lamps.

6. I am afraid that Tali receives more attention from the council than the other wards, and beg to suggest that in future a statement showing the estimated receipts and expenditure on the different wards should accompany the budget.

(Signed) H. MOBERLY,
Ag. Collector.

Calicut,
21*st January* 1895.

From P. D'ROZARIO, Esq., Chairman Delegate, Municipal Council, Calicut, to the Chief Secretary to Government (through the Revenue Divisional officer), dated Calicut, 8th January 1895, No. 18.

In continuation of this office letter, dated 22nd December 1894, No. 1536, submitting the budget estimate for 1895–96, I have the honour to submit herewith the educational portion of the budget.

2. *Grant II.*—A sum of Rs. 190 is provided for training three stipendiaries (one lower secondary at Rs. 6, and two primary at Rs. 5 each) as recommended by the Director of Public Instruction in his review of the educational budget of 1895–96.

3. The proposals regarding the reorganization * of the municipal schools have been approved by the educational authorities with certain modifications and the necessary provision has been made in the budget instead of in the revised estimate of the current year. The details of the establishment so far as the Mapilla and girls' schools are concerned were only received from the Director of Public Instruction on the 2nd January 1895. Hence no provision could be made in the revised estimate.

* *Vide* Chairman's letter to the Inspector of Schools, Western Circle, dated 29th May 1894, No. 709 (copy enclosed).

4. *Salary System—Establishment.*—As stated in paragraph 18 of the budget report, the Tali girls' school was transferred to the "Salary-results system" on the recommendation of the Inspectress of Girls' Schools. A sum of Rs. 1,220 is provided under this head for two Hindu and one Mapilla schools, as detailed in statement II-B, which were maintained on the salary-results system.

5. *Salary System—Contingencies.*—Rs. 250 are allotted under contingencies. The details are shown below :—

	Rs.
Hindu schools—	
House-rent	96
Furniture	80
Ordinary contingencies	24
Total ..	200
Mapilla schools—	
House-rent	48
Ordinary contingencies	6
Total ..	54

For the purpose of the schools being recognized, a decent building is necessary according to the educational rules and a sum of Rs. 4 per mensem on account of house-rent is accordingly provided for each school.

6. *Salary-results System—Fixed Payments.*—Rs. 2,270 are provided for eleven schools (four for Hindus, five for Mapillas and two for Hindu girls). The revised scale of pay is detailed in statement II-B.

7. *Results Grants.*—A sum of Rs. 1,750 is allotted against Rs. 1,000 of the previous year. The increase is due to the fact that it is proposed to aid by results grants a few of the salary-results system schools intended to be closed.

8. *Drawing Master.*—As recommended by the Director of Public Instruction, provision has been made for the employment of a drawing master for municipal schools.

9. *Inspection Establishment.*—An increase of Rs. 5 per month is provided for the salary of the inspecting schoolmaster in accordance with the recommendation of the Sub-Assistant Inspector of Schools, Calicut range, who, in his letter, dated 30th August 1894, No. 2405, stated that "for the development of primary education

in the municipality a good deal depends upon the exertions of the inspecting schoolmaster. He has to perform onerous duties. The Hindu, Mapilla, and girls' schools in the municipality are all under his management. His present pay is only Rs. 20 and he is not entitled to any travelling allowance or batta. Last year the municipality proposed to increase his pay to Rs. 25, but the increase was not sanctioned by Government on the ground that the inspecting schoolmaster was only recently appointed. The inspecting schoolmaster has had about 15 months' service and has been doing very fair work. I therefore recommend that his pay be increased from Rs. 20 to Rs. 25 and that credit be taken for a third grant from Provincial funds."

10. *Miscellaneous other items.*—Rs. 150 are provided under this head for the purpose of building three school-houses on the recommendation of the Sub-Assistant Inspector of Mapilla Schools.

C. No. 5 Ml.

Submitted.

BEYPORE, 11*th January* 1895. (Signed) S. SWAMINATHA AIYAR, *Head-quarter Deputy Collector.*

Forwarded.

PANDIKKAD, 18*th January* 1895. (Signed) H. MOBERLY, *Ag. Collector.*

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 23rd January 1895, No. 662.

Adverting to the budget estimate of the Calicut Municipality for 1895–96, I have the honour to state that the provision made therein for education is sufficient and may be adopted. Credit has been taken for a grant of Rs. 70 from Provincial funds on account of students to be sent for training. This should be raised to Rs. 120 as noted in the margin. No explanation having been furnished with regard to the educational receipts, I am not able to see for what purpose credit has been taken for a building grant of Rs. 250. I may also add that statement II-B giving the details of educational establishments has not been furnished to me.

	Grant per mensem. Rs.
1. Lower Secondary	4
2. Primary, 2×3= ..	6
	10
	× 12
	120 per annum.

2. The net expenditure proposed under Grant II is Rs. 7,780 (8,850—1,070), which is slightly less than 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

ORDER—dated 28th February 1895, No. 316 M., Local and Municipal.

The estimated receipts and charges of the Calicut Municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,935	610	— 1,880	— 1,850
Tax on Arts	6,011	7,020	9,010	9,510
„ on Buildings and Lands	37,814	35,080	36,070	34,270
„ on Vehicles and Animals	2,265	2,700	2,700	2,700
„ on Carts	506	600	600	600
Tolls	4,852	5,700	5,340	5,350
Realizations under Special Acts	51	70	70	70
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	890	1,480	710	710
Fees and Revenue from Educational Institutions	279	300	300	500
Income from Markets and Slaughter-houses	2,030	2,200	1,920	2,050
License Fees	834	1,700	2,700	3,000
Other Fees	643	430	580	570
Fines under Municipal and other Acts	823	800	800	800
Grants and Contributions from Government	245	1,050	760	600
„ „ from Local Boards	5,015	3,900	3,900	3,900
„ „ from other bodies	5	..	..	..
Recoveries for Services to Private Individuals	1,632	1,700	1,720	2,220
Miscellaneous	104	440	480	440
Advances Recovered	550	..	20	..
Total	67,484	65,780	65,800	65,440
Charges.				
Grant I—				
New Works—				
Communications	968	..	250	..
Buildings	5,288	7,050	6,800	2,500
Drainage	48	..	..	..
Water-supply	64	..	..	..
Repairs—				
Communications	10,526	10,000	10,600	10,500
Buildings	424	500	500	500
Water-supply	13	..	60	50
Establishment	1,031	780	780	850
Tools and Plant and other Stores	71	10	..	..
Contributions for Public Works	..	..	70	100
Total	18,433	18,340	19,060	14,500
Grant II—				
Training Schools	115	330	330	190
Municipal Schools—				
On the Salary System	764	760	..	1,400
On the Salary-results System	4,179	3,960	4,730	3,680
Salary Grants	429	500	500	500
Results Grants	1,069	1,000	1,000	1,000
Inspection	293	280	300	280
Miscellaneous	10	710	650	660
Total	6,859	7,540	7,510	7,710
Grant III—				
Hospitals and Dispensaries	13,039	9,830	11,830	10,370
Contributions	370	340	370	350
Vaccination	999	760	760	790
Registration of Births and Deaths	342	350	350	350
Conservancy, Road-cleaning and Road-watering	10,517	10,840	11,100	12,520
Total	25,267	22,120	24,410	24,380
Grant IV—				
Lighting	3,014	4,000	3,200	3,000
Markets and Slaughter-houses	592	370	370	370
Choultries	48	50	50	50
Travellers' Bungalows	728	410	210	170
Public Garden, Survey of Land, Fire and other Charges	2,661	2,980	2,650	2,400
Total	7,043	7,810	6,480	5,990
Grant V—				
Supervision and Management	5,655	5,010	5,070	5,820
Repayment of Debt	4,000	2,000	2,000	2,000
Interest on loan	1,862	1,030	1,030	940
Advances Recoverable	213	..	1,770	..
Refunds	34	150	320	100
Balance	— 1,882	1,780	— 1,850	4,000
Total	67,484	65,780	65,800	65,440

Revised Estimate for 1894–95.

2. The current receipts and charges are now estimated at Rs. 67,680 and Rupees 67,650, respectively, against Rs. 65,170 and Rs. 64,000 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the "taxes on arts and lands" and "license fees", and that in the charges under Grant III and "advances recoverable." The expenditure on new works—buildings during the first eight months of the year was not satisfactory, amounting to only 14·3 per cent. of the allotment. With reference to paragraph 8 of the Chairman's letter, his attention will be drawn to the remarks of the Revenue Divisional officer in paragraph 2 of his endorsement. The Municipal Council's proposal to transfer the Tali Girls' school from the salary to the salary-results system is approved. It is observed that, as the finances of the municipality are at a low ebb, no provision has been made for the contribution of Rs. 310 towards the central office establishments due for the current year. The omission will, however, be supplied in the budget for 1895–96.

Budget Estimate for 1895–96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 67,490—a figure closely approximate to that in the revised estimate (Rs. 67,680)—the increase which appears mainly under the "tax on arts" and "private scavenging fees" being more than counterbalanced by a decline under "the tax on buildings and lands." The attention of the Municipal Council will be drawn to the Collector's remarks in paragraph 2 of his endorsement. The estimate under Government grant on account of normal stipends will be raised from Rs. 70 to Rs. 120, as recommended by the Director, but pending a further report from the Chairman through that officer, the credit taken for a building grant of Rs. 250 will be struck out. The Chairman is requested to report why no portion of the advance of Rs. 1,770 made in the current year is to be recovered in 1895–96.

4. *Charges.*—(1) The probable charges are entered as Rs. 65,440 against the revised estimate of Rs. 67,650, the decrease being mostly under Grant I.

(2) *Grant I.*—The allotments of Rs. 1,500 for the construction of a wooden bridge at Mangavu, and of Rs. 750 and Rs. 300 for the schools referred to in paragraphs 36 and 10, respectively, of the Chairman's first and second letters, will be struck out, as these works do not appear to be at present necessary; and with reference to paragraph 3 of the Collector's endorsement, the allotment for the maintenance of the town roads will be raised by Rs. 500.

(3) *Grant II.*—The proposal to close six of the existing salary results-schools and the alterations in the establishments of the other municipal schools are sanctioned, but as the condition of the Council's finances does not warrant the large increases proposed in certain other items under this grant, the entertainment of a drawing master and the increase of Rs. 750 in the provision for results grants will be disallowed. The increase of Rs. 5 in the salary of the inspecting schoolmaster cannot be approved, as the Government is not satisfied of the necessity for it. The Chairman's attention will be drawn to the omission pointed out by the Director at the end of paragraph 1 of his letter.

(4) *Grant III.*—The remarks of the Surgeon-General and the Sanitary Commissioner on this portion of the budget will be awaited. Meanwhile the allotment under vaccination—contingencies will be raised by Rs. 30 with reference to paragraph 4 of the Collector's endorsement. The sanction of Government is not required for the reduction of Rs. 3 in the salary of one of the hospital compounders, as it is in accordance with the scale approved in G.O., dated 11th September 1888, No. 1677 L. The Municipal Council's proposals to entertain a gardener on Rs. 6 per mensem for the hospital, and to increase the number of conservancy sweepers and private scavenging toties by eleven on Rs. 6 and seven on Rs. 7, respectively, are sanctioned. The provision of Rs. 20 for contribution to the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The construction of an

infectious diseases hospital suggested by the Chairman is out of the question, unless the financial condition of the municipality very considerably improves, and until the more pressing sanitary needs of the town have been attended to.

(5) *Grants IV and V.*—The allotment under lighting charges will be reduced by Rs. 1,000 in order to provide funds for more urgent necessities. The additions to the municipal office establishment proposed in paragraph 43 of the Chairman's letter are sanctioned, but the salary of the shroff should be fixed at Rs. 20. The increases proposed in the pay of the head clerk and the two bill writers cannot be sanctioned in the absence of sufficient grounds for them. The provision for contribution towards the central office establishments will be raised from Rs. 400 to Rs. 690, so as to include the amount (Rs. 310) due for the current year.

5. *Debt and Closing Balance.*—The provision for interest on loan will be reduced from Rs. 1,030 to Rs. 945, or Rs. 940 in round numbers. As revised by Government, the budget closes with a balance of Rs. 4,000 or 5·9 per cent. of the estimated receipts. The Council should endeavour to husband its resources in every way possible, so that funds may be readily available for the water-supply scheme which is now under consideration.

6. The suggestion made by the Collector in paragraph 6 of his endorsement does not commend itself to Government.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. J. P. Oliver.

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LOCAL AND MUNICIPAL.

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