Local & Munl. (1896) Department.

PRINTED.

G.O., No. 525 M

DATED 24th March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Calicut ---- for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 24-3-96

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Despatch Abstract.

Municipal Precepts

Reviewing the Calcutt for 1896-97

Back Paper, No. of 189

Further Paper, No. of 189

Read again Order of Government, dated 189 . No , Miscellaneous.

Enclosures.

Current No 4328 in Typo.

Ch. No 56867 of 84 (91) 96 4.

Statement with ditto.

Order of Government .. .. ..

Statement with ditto.

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Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1896-97.

	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals 1894-95 (audited figures). The accounts for 1895-96 are not audited yet.
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			160	1850	1882 7 1
b. Endowments		720			
c. Water-tax Fund					
2. Municipal rates and taxes—					
a. Tax on arts, &c. (section 53) ..	9,500		9,500	9,500	8038 3 9
b. Tax on buildings (section 63) ..	24,200		24,200	24,200	23701 .. ..
c. Tax on lands (section 63) ..	10,000		10,000	10,000	10,355 15 2
d. Water-tax on buildings and lands (section 75) ..	.. .. ..		.. .. ..	.. .. ..	.. .. ..
e. Tax on vehicles with springs and palanquins (section 77) ..	1,100		1100	1100	1095 .. ..
f. Tax on animals (section 77) ..	1,100		1,300	1,300	1107 13 ..
g. Tax on carts and other vehicles without springs (section 85) ..	560		600	600	560 .. ..
h. Tolls (section 91)—					
			3,950	3,500	3494 0 4
			1,850	1,850	1895 1 6
			10	10	1 6 ..
			30	30	12 2 ..
			30	40	24 13 ..
			.. .. ..	.. .. ..	.. .. ..
			.. .. ..	.. .. ..	.. 8 ..
			.. .. ..	.. .. ..	.. 10 ..
			.. .. ..	.. .. ..	.. .. ..
.. ..	.. .. ..	52330	.. .. ..	.. .. ..	.. .. ..
3. Realizations under Special Acts—					
a. Pounds	70		70	70	65 9 ..
b. Ferry rents	.. .. ..		.. .. ..	.. .. ..	.. .. ..
c. Fees under Act II of 1888 ..	.. .. ..	70	.. .. ..	.. .. ..	.. .. ..
Carried forward ..		52,400	52940	52,500	50352 1 9

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1896-97.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures). The accounts of 94-95 are not audited yet.
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 " " ✓		50 " "	" " "	378 4 6
b. Buildings	750 " " ✓		6510 " "	2500 " "	2837 2 11 ✓
c. Drainage	" " "		180 " "	" " "	" " "
d. Water-supply	" " "	2250 " "	" " "	" " "	" " "
2. Repairs—					
a. Communications	9000 " " ✗		10680 " "	10500 " "	10664 1 "
b. Buildings	700 " " ✓		520 " "	500 " "	526 3 5
c. Drainage—					
i. Repairs to works ..	" " "		" " "	" " "	" " "
ii. Establishment for flushing drains, &c.	" " "		" " "	" " "	" " "
d. Water-supply—					
i. Repairs to works, machinery, &c	" " "		760 " "	50 " "	60 11 10
ii. Establishment	" " "		" " "	" " "	" " "
iii. Contingencies	" " "	9700 " "	90 " "	" " "	" " "
3. Establishment	850 " "	850 " " ✓	590 " "	850 " "	865 8 "
4. Tools and Plant and other stores.					
5. Contributions—					
a. To Local Boards for works ..	" " "				
b. To Provincial Funds for scrutiny of estimates, &c. ..	" " "		100 " "	100 " "	69 8 "
c. To others for public works ..	" " "				
Total, Grant I ..		12,800 " "	14,480 " "	14,500 " "	15401 " 8
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	190 " " ✓		190 " "	190 " "	141 4 9
Vernacular school		190 " "			195 14 2
2. Municipal Schools—					
i On Salary System—					
a. Establishment	1260 " " ✓		1220 " "	1220 " "	
b. Contingencies	270 " "	1530 " "	180 " "	180 " "	
Carried forward ..		1720 " "	1590 " "	1590 " "	337 2 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures). The accounts of 94-95 are not audited yet.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		64050 " "	66490 " "	64290 " "	63207 2 2
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		10 " "	1230 " "		2015 6 3
Total Receipts ..		64060 " "	68220 " "	64290 " "	63411 8 5
Grand Total ..		66340 " "	68060 " "	65440 " "	61529 1 4

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of annual rent value. for every 80 square yards.
3. Water-tax on buildings and lands is ~~levied at~~ not levied per cent.
4. Tax on vehicles and animals is levied ~~at the maximum rates.~~ according to the Schedule C in the municipality.
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 1067 of 17 may 95; No 653 of 15 may 91; No 1085 of 13 july 91; No 1036 of 13 July 94; No 1378 of 3 Oct 94; No 622 of 6 April 95; No 385 of 28 March 94; No 90 of 20-7-95; No 1848 of 12.7.95
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is ~~acres.~~ 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 based on the Annual Rental and the assessment on those not let out are based on the probable annual rental with reference to the locality in which they are situated. The nature and the productive qualities of Cultivated Lands are also taken to Consideration in fixing the annual rental of lands not leased out.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1896-97—cont.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures) Not audited yet
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward		59430 " "	59840 " "	60130 " "	56416 11 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	120 " "		120 " "	120 " "	98 6 9
Buildings	" " "		" " "	" " "	266 " "
Municipal Schools ..	650 " "		400 " "	400 " "	646 " 3
Other purposes	140 " "		130 " "	50 " "	" " "
ii. Medical	" " "		" " "	" " "	" " "
iii. Other purposes—					
Communications ..	" " "		" " "	" " "	" " "
Water-supply	" " "		" " "	" " "	" " "
Drainage	" " "		" " "	" " "	" " "
Sanitation	" " "		" " "	" " "	" " "
Other purposes ..	40 " "		30 " "	30 " "	53 8 "
b. From Local Boards—					
i. Education	" " "	" "	" " "	" " "	" " "
ii. Medical	3900 " "		3900 " "	3900 " "	3700 " "
iii. Other purposes	" " "		" " "	" " "	" " "
c. Other grants and contributions—					
i. Education	" " "		" " "	" " "	" " "
ii. Medical	" " "		" " "	" " "	" " "
iii. Other purposes	" " "	4850 " "	" " "	" " "	" " "
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2200 " "		2000 " "	2200 " "	1531 8 "
ii. Other purposes	" " "		" " "	20 " "	19 4 "
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 " "	34 12 "
iv. Other items	430 " "	2770 " "	430 " "	300 " "	240 15 7
Carried forward ..		67050 " "	66990 " "	67290 " "	63207 22

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1896-97—cont.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures) The result of 94-95 are not audited yet
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1720 " "	1590 " "	1590 " "	337 2 11
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2650 " "		2340 " "	2340 " "	2736 " 6
b. Result Grants	730 " "		710 " "	710 " "	609 14 "
c. Contingencies	750 " "	4130 " "	810 " "	810 " "	924 11 4
3. SALARY GRANTS	440 " "	440 " "	500 " "	500 " "	288 15 "
4. RESULTS GRANTS	1250 " "	1250 " "	1000 " "	1000 " "	938 " "
5. COMBINED GRANTS—					
a. Fixed Payments	" " "		" " "	" " "	" " "
b. Result Grants	" " "		" " "	" " "	" " "
6. INSPECTION—					
a. Contributions to Local Boards ..	" " "		" " "	" " "	" " "
b. Municipal Inspectors—					
i. Establishment	240 " "		240 " "	240 " "	260 " "
ii. Contingencies	30 " "	270 " "	40 " "	40 " "	34 7 9
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	100 " "		200 " "	200 " "	97 6 "
b. Common gymnasium—					
i. Establishment	180 " "		180 " "	180 " "	142 11 10
ii. Contingencies	100 " "		100 " "	100 " "	195 " "
c. Common Drawing Master—					
i. Establishment	" " "		" " "	" " "	" " "
ii. Contingencies	" " "		" " "	" " "	" " "
d. Other items	" " "	380 " "	" " "	" " "	127 7 2
Total, Grant II ..		8190 " "	7710 " "	7710 " "	6691 12 6
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	3100 " "		3070 " "	3070 " "	2842 4 "
b. Medicines and Supplies	4500 " "	7500 " "	3500 " "	3500 " "	3357 3 4
c. Diet of Patients	3000 " "	3000 " "	3000 " "	3000 " "	2228 1 6
d. Sundries and Contingencies ..	720 " "	720 " "	900 " "	780 " "	664 12 7
e. Contributions to Local Boards ..	" " "				
&c., &c. Leper Hospital	200 " "	200 " "	200 " "	200 " "	200 " "
Carried forward ..		11520 " "	10670 " "	14550 " "	9292 5 5

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1896-97.—cont.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Total of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures). The accounts of 94-95 are not audited yet.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		14820 " "	10670 " "	10,550 " "	9292 6 6
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	110 " "		110 " "	110 " "	437 " "
ii. Sanitary Inspection ..	200 " "		200 " "	200 " "	412 " "
iii. Medical Reserve staff ..	40 " "		40 " "	40 " "	71 " "
iv. Cutlers' Establishment ..	20 " "		20 " "	" " "	310 " "
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. OTHER CONTRIBUTIONS		370 " "			
3. VACCINATION—					
a. Establishment	600 " "		600 " "	600 " "	591 11 5
b. Contingencies	280 " "		280 " "	190 " "	111 6 3
c. Contributions to Local Boards ..		880 " "			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	400 " "		340 " "	340 " "	336 " "
b. Contingencies	10 " "		10 " "	10 " "	4 12 "
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—		410 " "			
a. i. Establishment	7870 " "		7970 " "	7970 " "	6739 2 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1600 " "		2590 " "	500 " "	214 8 "
b. Private scavenging—					
i. Establishment	3380 " "		3500 " "	3500 " "	2858 5 1
ii. Contingencies, such as cost of scavenging carts, &c. ..	500 " "		720 " "	600 " "	454 " "
c. Cholera charges Variolous Diseases	50 " "		50 " "	50 " "	124 7 11
d. Contingencies					
&c., &c., &c. ..		13408 " "			
Total, Grant III ..		29,580 " "	27,100 " "	24,560 " "	21,956 10 10

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1896-97.—cont.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures). The accounts of 94-95 are not audited yet.
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					78 " "
b. Contingencies	3000 " "	3000 " "	3000 " "	3000 " "	3496 9 8
2. i. MARKETS—					
a. Establishment	80 " "		80 " "	80 " "	84 " "
b. Contingencies	.. " "	80 " "	10 " "	.. " "	" " "
ii. SLAUGHTER-HOUSES—					
a. Establishment	50 " "		50 " "	50 " "	47 " "
b. Contingencies	240 " "	290 " "	240 " "	240 " "	220 " "
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	50 " "	220 " "	270 " "	" " "	84 " "
5. AVENUES—					
a. Establishment	" " "		" " "	" " "	" " "
b. Contingencies	" " "		" " "	" " "	" " "
6. PUBLIC GARDEN—					
a. Establishment	100 " "		100 " "	100 " "	96 " "
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	20 " "	120 " "	50 " "	50 " "	53 2 1
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment	" " "		" " "	" " "	" " "
b. Purchase of fire-engine, buckets, repairs, &c.	1500 " "	1500 " "	" " "	" " "	65 "
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		5260 " "	4020 " "	3740 " "	4381 " 9

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1896-97—cont.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures). The accounts of 95-96 are not audited yet.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		5260 " "	4020 " "	3740 " "	4381 " 9
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	60 " "		60 " "	50 " "	41 2 "
iii. Printing	700 " "		700 " "	700 " "	810 8 6
iv. Compensation for lands ..	" " "		" " "	" " "	50 " "
v. Other items other charges ..	300 " "		320 " "	320 " "	2186 9 4
Law charges Coll. rec.	180 " "		180 " "	180 " "	180 " "
Burial grounds		1240 " "		1000 " "	
Total, Grant IV ..		6500 " "	5280 " "	5990 " "	7649 4 7
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2430 " "	2430 " "	2430 " "	2430 " "	1988 2 8
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	1630 " "		1630 " "	1630 " "	1619 9 "
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	200 " "	1830 " "	350 " "	200 " "	238 11 7
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	10 " "	10 " "	10 " "	10 " "	8 " "
d. Office contingencies other than (b) (ii)	800 " "	800 " "	800 " "	800 " "	849 13 9
e. Contributions for Central office and Audit establishments ..	350 " "	350 " "	690 " "	690 " "	358 " "
Contr. to Collr. m. Cbtr.	60 " "	60 " "	60 " "	60 " "	55 " "
Total, Grant V ..		5280 " "	5970 " "	5820 " "	5117 5 "
Repayment of Debt—					
a. Instalments paid during the year.	2000 " "		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 ..	900 " "		940 " "	940 " "	1035 " "
b. ,, of current years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1896-97—cont.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures). The accounts of 95-96 are not audited yet.
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			150 " "		1746 1 10
Refunds of other than current collections ..	100 " "		150 " "	100 " "	96 11 5
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		65550 " "	68780 " "	61620 " "	61692 14 10
Balances—					
a. Municipal Fund					
b. Endowments		790 " "	720 " "	3820 " "	163 13 6
c. Water-tax Fund					
Grand Total ..		66340 " "	68060 " "	65440 " "	61529 1 4

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1896-97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Mankarw Bridge	1500	"	"	"	1500	"	"	
2									
3									
	Total ..	1500	"	"	"	1500	"	"	
(b)	Buildings								
1	Balance Amount due								
2	on account of Silchar								
3	Cinerator	1200	450	"	"	750	"	"	
	Total ..	1200	450	"	"	750	"	"	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1		Nil.							
2									
3									
	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							Total mileage of roads streets, lanes, &c., in the town.
1		9000						Metalled — 3 miles or Gravelled — 4 miles } Unmetalled.
2								
3								Total mileage under maintenance.
								~~Metalled or Gravelled~~ } Unmetalled.
	Total ..	9000						

36?
Vide para 35 of the Report.

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.	
	Repairs to							
(b)	Buildings							
1	Markets.	100	"	"				
2	Dispensary	100	"	"				
3	(Old Hospital Building) Travellers Bungalow	100	"	"				
4	Toll Sheds, Cattle pounds, Slaughter houses, M.C. offices	200	"	"				
5	Hospital Latrines.	200	"	"				
	Total ..	700	"	"				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1								
2								
3								
	Total ..							

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers	1	50	"	"			
~~Maistries~~ .. .. House allowances		15	"	"			
Boatman at mangawa ferry sanctioned by Government in its order No. 980 M. Mis Dy. 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. Rs.	A.	P.	Salary per annum. Rs.	A.	P.
1		2	3			4		
GRANT II.—Education—								
1. Training Schools—								
Pupils receiving scholarships		2 at Rs 5 1 at Rs 6	10 6	"	"			
Total ..		3	16	"	"	192	"	"
Deduct Fines and Stoppages ..						2	"	"
Add arrears for last year paid this year ..						"	"	"
Balance (Statement II) ..						190	"	"
2. Municipal Schools—								
a. On the Salary System—								
Head Master								
1st Assistant Master								
2nd „ „								
Pokkavil Hindu school	Head master	1	15	"	"	Increase of 3 Rs		
	Second master	1	10					
	Third master	1	8					
	Fourth master	1	5	"	"			
Karaparamba Hindu school.	Head master	1	12	"	"			
	Second master	1	10	"	"			
	Third master	1	8	"	"			
	Fourth do	1	5	"	"			
Idiangara mopla school.	Head master	1	12	"	"			
	Second master	1	10	"	"			
	Third master	1	6	"	"			
	Fourth do.	1	4	"	"			
Total ..		12	105	"	"	1260	"	"
Deduct Fines and Stoppages ..						"	"	"
Add arrears for last year paid this year ..						"	"	"
Balance (Statement II) ..						1260	"	"

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

——		Number.	Salary per mensem. Rs	A.	P.	Salary per annum. Rs.	A.	P.
1		2	3			4		
GRANT II.—Education—*cont.*								
b. On the Salary Result System—								
1. Killiavad school.	Head master	1	7	"	"	✓		
	Second do	1	6	"	"	✓		
	Third do.	1	5	"	"	✓		
2. Pulayan Veedu school.	Head master	1	7	"	"	✓		
	Second master	1	6	"	"	✓		
	Third master	1	5	"	"	✓		
3. Vadakkai Chara Cheruma school.	Head master	x	6	"	"	To be amalgamated with the Town Parayar School		
	Second master	x	5	"	"			
4. Town Paraya Punjama school.	Head master	1	8	"	"	✓		
	Second master	1	7	"	"	✓ Increase of Rs 3		
	Third master.	1	5	"	"	✓ New appointment		
5. Nagaram school.	Head master	1	7	"	"	✓		
	Second master	1	5	"	"	✓		
	Third master	1	4	"	"	Vide G.O. dated 16th Sept 1901 No.		
6. Kallayi Vellayil school.	Head master	1	7			✓		
	Second do.	1	4	"	"	✓ do		do.
7. Chokkayan Velappu School.	Head master	1	7	"	"	✓		
	Second do	1	4	"	"	✓ do		do.
8. Mappila Kandy school.	Head master	1	7	"	"	✓		
	Second master	1	4	"	"	✓ do		do
9. Byrakikulam school.	Head master	1	7	"	"	✓		
	Second master	1	4	"	"	✓ do		do.
10. Palli Castal Girls School.	Head mistress	1	17	8	"	✓ Increase of Rs 2-8-		
	I Assistant.	1	15	"	"	✓ Increase of Rs 3- -		
	II do.	1	12	"	"	✓ do of Rs 2- -		
	~~III do~~ Sewing mistress	~~1~~ x	~~8~~	"	"	~~Increase of Rs 1.~~ Abolished ⊗		
	Singing master	1	8	"	"	Increase of Rs 1.		
	Conductress allowance x part	1	2-8- 2-8-			Vide G.O. dated		
11. Malayalee Girl School.	Head mistress	1	10	"	"	✓		
	I Assistant	1	8	"	"	✓ ⊗ Sewing is proposed to taught by the class teachers themselves		
	Conductress pay allow.	1	2-8- 2-0-	"	"	✓		
12. Mopla Girl school	Head mistress	1	10	"	"	✓ New appointment		
	Second mistress	1	5	"	"	✓ do.		
Total ..		38	220	8	"	2646	"	"
Deduct Fines and Stoppages ..						11	"	"
Add arrears for last year paid this year ..						4	"	"
Balance (Statement II) ..						2650	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	20	"	"	✓		
Total ..	1	20	"	"	240	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					✓ "	"	"
					240	"	"
7. b. Gymnastic Instructors	1	15	"	"	✓		
Total ..	1	15	"	"	180	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					✓ "	"	"
					180	"	"
c. Drawing Masters							
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 III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates First class ..	1	55	"	"	✓		
Second class.	1	35	"	"	✓		
„ Municipal Hospital assistt.	1	30	"	"	✓		
Midwife	1	20	"	"	✓		
Clerk	1	10	"	"	✓		
Head Compounder	1	15	"	"	✓		
Assistant Compounder	1	12	"	"	✓		
Servants .. Head Ward Cooly	1	8	"	"	✓		
„ .. Second do ..	1	7	"	"	✓		
„ .. Third do	1	6	"	"	✓		
„ .. Waterman	1	6	"	"	✓		
Head Cook	1	7	"	"	✓		
Assistant Cook	1	5	"	"	✓		
Dhoby	1	7	8	"	✓		
Head tolly	1	6	"	"	✓		
Assistant tolly	1	6	"	"	✓		
Female tolly.	1	5	"	"	✓		
Peon.	1	7	"	"	✓		
Gardener	1	6	"	"	✓		
Total ..	20	258	8	"	3102	"	"
Deduct Fines and Stoppages ..		55 203			2	"	"
Add arrears for last year paid this year ..		2442			"	"	"
Balance (Statement II) ..					3100	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
Head Vaccinators	1	18	"	"	✓		
Vaccinators	2 at 10	20	"	"	✓		
Female vaccinator	1 at 12	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	3 at 5	15	"	"	✗ The post of Chief Registrar on Rs 15 is abolished & 3 Registrars at Rs 5 per mensem with 3 peons at 6 Rs per m are proposed in the appointe		
Peons	3 at 6	18	"	"			
Total ..	6	33	"	"	396	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					4	"	"
Balance (Statement II) ..					400	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	50	"	"	✓		
" .. .. .. House allowance		15	"	"	✓		
" Asst. Asst. Sanitary Inspr.	3 at 20	60	"	"	✓		
~~Moisties~~ Sweeper Boys ..	20 at 3	60	"	"	✓		
~~Scavengers~~ Scavengers	39 at 6	234	"	"	✓		
~~Sweepers~~ Sweepers	14 at 6	84	"	"	✓		
Sweepers	9 at Rs 6 8	58	8	"	✓		
Jobbies	2 at 10	20	"	"	✓		
Do	1 at 2	2	"	"	✓		
Rubbish Depot Inspr.	1	6	"	"	✓ Reduced by Rs 9.		
Sweepers.	11 at 6	66	"	"	✓		
14 Sweepers @ Rs 6 / 39 Scavengers @ Rs 6 / Leave							
Total ..	101	655	8	"	7866	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					4	"	"
Balance (Statement II) ..					7870	"	"

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~~ Scavengers ..	6 at 10	60	"	"	Post of 1 scavenger abolished.		
Do	2 at 7.8	15	"	"			
Do	23 at 6.	138	"	"			
Do	7 at 7	49	"	"			
Total ..	40	282	"	"	3384	"	"
Deduct Fines and Stoppages ..					4	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					3380	"	"
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

or Contract

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
~~Superintendents~~							
~~Servants~~ Sergeant	1	7	"	"			
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~~							
Servants	1	4	"	"			
Total ..	1	4	"	"	48	"	"
Deduct Fines and Stoppages ..					~~48~~	"	"
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.							
Prosecutor	1	15	"	"	✓		
Total	1	15	"	"	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 V.—*a.* General Establishment—							
i. Office—							
Manager	1	55	"	"			
2nd Clerks	1	25	"	"			
Third Clerk	1	15	"	"			
Shroff	1	20	"	"			
Accountants	1	25	"	"			
~~Peons~~ 2d. C. B. Clerk ..	1	15	"	"			
Duffadar	1	8	"	"			
Headpeon	1	7	"	"			
Peon	1	6	"	"			
Masalchi	1	5	"	"			
Bill writers Collectors							
Senior Billwriters	1	12	"	"			
Junior do	1	10	"	"			
Total ..	12	203	"	"	2436	"	"
Deduct Fines and Stoppages ..					6	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2430	"	"
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~							
Bill Collectors	4 at 12	48	"	"			
~~Peons~~ Bill Collectors ..	4 at 10	40	"	"			
Peons	8 at 6	48	"	"			
Total ..	16	136	"	"	1632	"	"
Deduct Fines and Stoppages ..					2	"	"
Add arrears for last year paid this year ..					"	"	"
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 tatement for the year 1896-97.

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.	9,900	"	"	200	"	"	9,700	"	"	9400	"	"		"	"	100	"	"	200	"	"
2. Tax on buildings	24,600	"	"	100	"	"	24,500	"	"	24,000	"	"	50	"	"	100	"	"	350	"	"
3. Tax on lands	9,790	"	"	10	"	"	9,780	"	"	9700	"	"		"	"	20	"	"	60	"	"
4. Water-tax on buildings and lands ..		"	"		"	"		"	"		"	"		"	"		"	"		"	"
5. Tolls (gross receipts)	3950	"	"		"	"	3950	"	"	3950	"	"		"	"		"	"		"	"
6. Market rents	2000	"	"		"	"	2000	"	"	2000	"	"		"	"		"	"		"	"
7. Slaughter-house fees	580	"	"		"	"	580	"	"	580	"	"		"	"		"	"		"	"
8. Rent of cart-stands	80	"	"		"	"	80	"	"	80	"	"		"	"		"	"		"	"
9. Private scavenging fees	2200	"	"		"	"	2200	"	"	2200	"	"		"	"		"	"		"	"
10. Contribution on acct of Tolls	1850	"	"		"	"	1850	"	"	1850	"	"		"	"		"	"		"	"
11. Tax on Vehicles	1200	"	"	100	"	"	1100	"	"	1100	"	"		"	"		"	"		"	"
12. Tax on Animals.	1200	"	"	100	"	"	1100	"	"	1100	"	"		"	"		"	"		"	"
13. Rent of buildings.	240	"	"		"	"	240	"	"	240	"	"		"	"		"	"		"	"
Total ..	57590	"	"	510	"	"	57080			56200	"	"	50	"	"	220	"	"	610	"	"

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	"	"	80	"	"	280	"	"	100	"	"	✓	"	"	180	"	"	"	"	"				
2. Tax on buildings	100	"	"	350	"	"	450	"	"	200	"	"	✓	"	"	100	"	"	150	"	"				
3. Tax on lands	100	"	"	300	"	"	400	"	"	300	"	"	✓	"	"	100	"	"	"	"	"				
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
5. Tolls	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
6. Market rents	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
7. Slaughter-house fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
8. Rent of cart-stands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
9. Private scavenging fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"				
Total ..	400	"	"	730	"	"	1130	"	"	600	"	"	"	"	"	380	"	"	150	"	"				

STATEMENT VI.—Revised Estimate for 1896-9 C.

Statement VI.—Revised Estimate—(Receipts) for 1895-96.

Items	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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																
b. Endowments										- 160	"	"	- 1850	"	"	✓
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53)	4264	5	"	3852	11	"	5235	11	"	9,500	"	"	9,500	"	"	✓
b. Tax on buildings (section 63) ..	14,433	10	8	9744	1	"	9766	5	4	24,200	"	"	24,200	"	"	✓
c. Tax on lands (section 63) ..	5094	6	"	4408	13	6	4905	10	"	10,000	"	"	10,000	"	"	✓
d. Water-tax on buildings and lands (section 75)	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
e. Tax on vehicles with springs and palanquins (section 77) ..	657	"	"	444	"	"	743	"	"	1400	"	"	1400	"	"	✓
f. Tax on animals (section 77) ..	657	3	6	393	13	"	642	12	6	1300	"	"	1300	"	"	✓
g. Tax on carts and other vehicles without springs (section 85) ..	291	14	"	32	"	"	308	2	"	600	"	"	600	"	"	✓
h. Tolls (section 91)—																
Gross receipts	2714	9	8	424	8	"	1235	6	4	3950	"	"	3500	"	"	✓
Less Local Fund share ..	1170	"	"				680	"	"	1850	"	"	1850	"	"	✓
i. Penalties on account of—																
i. Tax on arts	7	15	"	"	12	"	2	1	"	10	"	"	10	"	"	✓
ii. Tax on buildings ..	20	"	"	2	10	"	10	"	"	30	"	"	30	"	"	✓
iii. Tax on lands	18	15	6	12	15	"	11	"	6	30	"	"	40	"	"	✓
iv. Water-tax on buildings and lands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
v. Tax on vehicles, &c. ..	"	"	"	"	2	"	"	"	"	"	"	"	"	"	"	
vi. Tax on animals	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
vii. Tax on carts, &c. ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
viii. Evasion of tolls	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
3. Realizations under Special Acts—																
a. Pounds	49	4	"	18	12	"	20	12	"	70	"	"	70	"	"	✓
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	6	4	"	2	"	"	3	12	"	10	"	"	"	"	"	✓
ii. Rent of buildings ..	140	"	"	160	3	10	100	"	"	240	"	"	240	"	"	✓
iii. Avenue receipts	52	9	6	34	13	3	17	6	6	70	"	"	70	"	"	✓
iv. Fees from Travellers' Bungalows	224	"	"	107	"	"	96	"	"	320	"	"	250	"	"	✓ Vide paras 9 of the Budget Report.
b. i. Sale-proceeds of lands and buildings	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Produce of lands, gardens, &c.	20	"	"	"	7	"	"	"	"	20	"	"	"	"	"	✓
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	29	2	"	266	14	2	20	14	"	60	"	"	150	"	"	✓
Carried forward ..	29,851	2	10	19,816	0	9	23,798	13	2	53650	"	"	53210	"	"	

collns fourth Sales Tax Duty

320 250 70?

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Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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 ..	29,851	2	10	19,816	0	9	23,798	13	2	53,650	"	"	53,210	"	"	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	11	5	6	"	"	"	88	10	6	100	"	"				Vide para 10 of the Report.
d. i. Fees from educational institutions	212	15	2	146	14	8	287	-	10	500	"	-	800	"	"	✓
ii. Other revenue from educational institutions ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
e. i. Sale-proceeds and composition fees of medicines ..	* 30	"	"	"	"	"	"	"	"	30	"	"	"	"	"	* This amount represents the cost of medicines supplied from the Hospital to the Collector of Malabar—Vide para 26 of the report.
ii. Other Hospital receipts ..	1	-	"	"	"	"	"	"	"	"	"	"	"	"	"	
f. i. Income from markets ..	1025	"	9	186	10	9	974	15	3	2000	"	"	1400	"	"	Vide para 11 of the Report.
ii. „ slaughter-houses	336	9	6	64	7	6	243	6	6	580	"	"	650	"	"	✓
g. Other fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
i. Distraint fees	84	4	6	105	4	1	62	11	6	150	"	"	500	"	"	✓
ii. License fees	1643	8	"	880	13	"	506	8	"	2150	"	"	3000	"	"	Vide para 12 of the Report.
iii. Cartstand fees	48	14	3	"	"	"	31	1	9	80	"	"	70	"	"	✓ 50 13 50.
iv. Other fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
h. Fines under Municipal and other Acts	388	8	8	208	15	9	211	7	4	600	"	"	800	"	"	✓ Vide para 14 of the Report.
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 ..	11	10	8	103	6	9	108	5	4	120	"	"	120	"	"	✓
Buildings	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Municipal Schools ..	"	"	"	672	15	8	400	-	"	400	"	-	400	"	"	✓
Other purposes	125	15	10	"	"	"	14	"	2	130	"	"	50	"	"	✓
ii. Medical	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
iii. Other purposes—																
Communications ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Water-supply	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Drainage	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Sanitation	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Other purposes ...	23	8	-	24	"	"	6	8	"	30	"	"	30	"	"	✓
b. From Local Boards—																
i. Education	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Medical	3900	"	"	"	"	"	"	"	"	3900	"	"	3900	"	"	✓ Vide para 15 of the Report.
iii. Other purposes	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward ..	37,696	7	8	22,209	8	11	26,723	8	4	64,420	"	-	64,630	"	"	

Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	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 ..	37696 7 8	22209 8 11	26923 8 4	64420 " "	64630 " "	
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 ..	1251 14 "	554 6 "	1148 2 "	2000 " "	2200 " "	vide para 16 of the Report.
ii. Other purposes	" " "	1 " "	" " "	" " "	20 " "	
b. Other items—						
i. Fishery rents	" " "	" " "	" " "	" " "	" " "	
ii. Refunds of Expenditure of previous year	47 2 5	16 " "	52 13 7	100 " "	100 " "	
iii. Fee for numbering carts, &c.	18 3 "	1 15 "	21 13 "	40 " "	40 " "	
iv. Other items	427 12 3	52 12 "	2 3 9	430 " "	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	1222 11 6	22 " "	7 4 6	1230 " "	" " "	vide para 17 of the Report.
Deposits	" " "	2060 " 11	" " "	" " "	" " "	
Total Receipts ..	40664 2 10	24897 12 10	27855 13 2	68220 " "	67290 " "	
Grand Total ..				68060 " "	65440 " "	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	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	27 8 -	202 7 6	22 8 -	50 - -	- - -	
b. Buildings	5258 3 -	532 - -	1251 13 -	6510 - -	2500 - -	Vide para 19 of the Report.
c. Drainage	- - -	- - -	180 - -	180 - -	- - -	Do. 21 Do.
d. Water-supply	- - -	- - -	- - -	- - -	- - -	
2. Repairs—						
a. Communications	8875 6 8	1041 3 7	1804 9 4	10680 - -	10500 - -	Vide para 20 of the Report.
b. Buildings	469 7 4	42 - 9	50 8 8	520 - -	500 - -	
c. Drainage—						
i. Repairs to works ..	- - -	- - -	- - -	- - -	- - -	
ii Establishment for flushing drains, &c.	- - -	- - -	- - -	- - -	- - -	
d. Water-supply—						
i. Repairs to works, machinery, &c.	754 10 6	- - -	5 5 6	760 - -	50 - -	Vide para 22 of the Report.
ii. Establishment	- - -	- - -	- - -	- - -	- - -	
iii. Contingencies	86 9 4	- - -	3 6 8	90 - -	- - -	
3. Establishment	390 1 4	287 2 -	199 14 8	590 - -	850 - -	Vide para 23 of the Report.
4. Tools and Plant and other stores.	- - -	- - -	- - -	- - -	- - -	
5. Contributions—						
a. To Local Boards for works ..	- - -	- - -	- - -	- - -	- - -	
b. To Provincial Funds for scrutiny of estimates, &c.			100 - -	100 - -	100 - -	
c. To others for public works ..	- - -	- - -	- - -	- - -	- - -	
Total, Grant I ..	15861 14 2	2104 13 10	3618 1 10	19480 - -	14500 - -	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
b. Stipends to Normal students ..	80 13 11	167 2 11	109 2 1	190 - -	190 - -	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	696 10 -	- - -	523 6 -	1220 - -	1220 - -	Vide G.O. dated 2nd March 95 No. 308 para 2.
b. Contingencies	126 11 10	- - -	53 4 2	180 - -	180 - -	
ii. On Salary-Results System—						
a. Fixed Payments	1518 5 6	1256 - 1	821 10 6	2340 - -	2340 - -	Do. Do. Do.
b. Results Grants	606 14 6	539 8 -	103 1 6	710 - -	710 - -	
c. Contingencies	155 3 -	313 5 4	654 13 -	810 - -	810 - -	
3. Salary Grants	- - -	157 - -	500 - -	500 - -	500 - -	
4. Results Grants	- - -	938 - -	1000 - -	1000 - -	1000 - -	
5. Combined Grants—						
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -	
b. Results Grants	- - -	- - -	- - -	- - -	- - -	
6. Inspection—						
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	3184 10 9	3371 - 4	3765 5 3	6950 - -	6950 - -	

Govt memorandum (last budget Ofer)

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Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96., 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 ..	3184	10	9	3371	"	4	3765	5	3	6950	"	"	6950	"	"	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	160	"	"	120	"	"	80	"	"	240	"	"	240	"	"	✓
ii. Contingencies	5	8	"	16	15	6	34	8	"	40	"	"	40	"	"	✓
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..	111	"	"	49	12	6	89	"	"	200	"	"	200	"	"	✓
b. Common gymnasium—																
i. Establishment	120	"	"	75	"	"	60	"	"	180	"	"	180	"	"	✓
ii. Contingencies	"	"	"	129	8	"	100	"	"	100	"	"	100	"	"	✓
c. Other items	"	"	"	33	4	"	"	"	"	"	"	"	"	"	"	In the absence of information as to from which heading Rs 180 have been removed to "miscellaneous" to make up Rs 660; Vide G.O dated 28th February 1895 No. 316 M. Local and municipal) the former allotments are left as originally provided for.
Total, Grant II ..	3581	2	9	3795	8	4	4128	13	3	7710	"	"	7710	"	"	

GRANT III—(*Sanitation and Medical Services.*)

1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1959	15	4	873	1	10	1110	"	8	3070	"	"	3070	"	"	Vide para 25 & 26 of the Report.
b. Medicines and Supplies	1432	"	9	96	12	3	2067	15	3	3500	"	"	3500	"	"	✓
c. Diet of Patients	1595	3	11	509	6	3	1404	12	1	3000	"	"	3000	"	"	✓
d. Sundries and Contingencies ..	784	15	"	115	3	7	115	1	"	900	"	"	780	"	"	Vide G.O dated 29th March 95 No 56 M. Mis.
e. Contributions to Local Boards ..	200	"	"	"	"	"	"	"	"	200	"	"	200	"	"	✓
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..	"	"	"	329	"	"	110	"	"	110	"	"	110	"	"	✓
ii. Sanitary Inspection ..	"	"	"	209	"	"	200	"	"	200	"	"	200	"	"	✓
iii. Medical Reserve staff ..	"	"	"	314	"	"	40	"	"	40	"	"	40	"	"	✓
iv. Cutlers' Establishment ..	17	"	"	310	"	"	3	"	"	20	"	"	"	"	"	✓
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—																
i. Medical Schools ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Reserve staff	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
c. OTHER CONTRIBUTIONS	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
3. VACCINATION—																
a. Establishment	372	8	5	192	"	"	227	7	7	600	"	"	600	"	"	✓
b. Contingencies	223	14	"	"	"	"	56	2	"	280	"	"	190	"	"	✓
c. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward ..	6585	9	5	2668	7	11	5334	6	7	11920	"	"	11690	"	"	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	6585 9 5	2668 7 11	5334 6 7	11,920 " "	11,690 " "	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	224 " "	112 " "	116 " "	340 " "	340 " "	✓
b. Contingencies	2 7 "	" " "	7 9 "	10 " "	10 " "	✓
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	5195 14 "	2393 9 1	2774 2 "	7970 " "	7970 " "	✓
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1651 8 9	623 12 "	938 7 3	2590 " "	500 " "	✓ vide para 270 of the Report. The Cost of dust bins is shown under this head in reference to G.O dated 12th May 1887 No 434 M. Local and municipal. para 17
b. Private scavenging—						
i. Establishment	2016 14 6	884 12 2	1453 1 6	3500 " "	3500 " "	✓
ii. Contingencies, such as cost of scavenging carts, &c. ..	83 1 4	44 " "	636 14 8	720 " "	500 " "	✓
c. Cholera charges & infectious diseases	4 8 "	" " "	45 8 "	50 " "	50 " "	✓
d. Contingencies	" " "	" " "	" " "	" " "	" " "	
Total, Grant III ..	15,793 15 "	6926 9 2	11,306 1 "	27100 " "	24560 " "	

GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment						
b. Contingencies	1619 7 8	1896 5 11	1380 8 4	3000 " "	3000 " "	✓
2. i. Markets—						
a. Establishment	56 " "	28 " "	24 " "	80 " "	80 " "	✓
b. Contingencies	9 4 "	" " "	" 12 "	10 " "	" " "	✓
ii. Slaughter-houses—						
a. Establishment	32 " "	16 " "	18 " "	50 " "	50 " "	✓
b. Contingencies	" " "	120 " "	240 " "	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	19 4 "	42 " "	250 12 "	270 " "	" " "	✓
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. ..	40 12 4	17 8 "	9 3 8	50 " "	50 " "	✓
Carried forward ..	1984 12 "	2223 13 11	2035 4 "	4020 " "	3740 " "	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96 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 ..	1981	12	"	2223	13	11	2035	4	"	4020	"	"	3740	"	"	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land																
8. Fire—																
a. Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Purchase of fire-engine, buckets, repairs, &c.	"	"	"	6	5	"	"	"	"	"	"	"	"	"	"	
9. Other charges—																
i. Work done for private individuals other than private scavenging	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Rewards for destruction of wild animals and snakes ..	60	"	"	30	6	"	"	"	"	60	"	"	50	"	"	✓
iii. Printing	527	14	10	271	8	5	172	1	2	700	"	"	700	"	"	✓
iv. Compensation for lands ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	✓
v. Other items	12	10	"	30	"	"	307	6	"	320	"	"	320	"	"	✓
Law Charges re Ett:	121	8	"	2048	8	4	58	8	"	180	"	"	180	"	"	✓
Burial grounds	"	"	"	"	"	"	"	"	"	"	"	"	1000	"	"	Vide para 28 of the Report.
Total, Grant IV ..	2706	12	10	4610	9	8	2573	3	2	5280	"	"	5990	"	"	

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GRANT V—																
a. General Establishment—																
i. Office Establishment ..	1415	1	7	675	7	"	1014	14	5	2430	"	7	2430	"	"	✓
ii. Inspection	"	"	7	"	"	"	"	"	"	"	"	"	"	"	"	✓
b Collection of Municipal Taxes—																
i. Establishment	1309	10	2	411	12	9	320	5	10	1630	"	"	1630	"	"	✓
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	291	7	6	75	9	3	58	8	6	350	"	"	200	"	"	✓
c. Collection of Tolls—																
i. Establishment	"	"	"	2	5	"	"	"	"	"	"	"	"	"	"	✓
ii. Contingencies	"	"	"	"	"	"	10	"	"	10	"	"	10	"	"	✓
d. Office contingencies other than (*b*) (ii)	430	"	2	502	13	6	369	15	10	800	"	"	800	"	"	✓
e. Contributions for Central office and Audit establishments ..	"	"	"	"	"	"	690	"	"	690	"	"	690	"	"	✓
Contribution to Collection Municipal Office.	40	"	"	20	"	"	20	"	"	60	"	"	60	"	"	✓
Total, Grant V ..	3486	3	5	1687	15	6	2483	12	7	5970	"	"	5820	"	"	✓
Repayment of Debt—																
a. Instalments paid during the year.				2000	"	"	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 ..	"	"	"	"	"	"	"	"	"	"	"	"	940	"	"	✓
b. „ of current year ..	493	1	11	517	8	"	1166	11	1	940	"	"				

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Statement VI.—Revised Estimate—(Charges) for 1895-96.—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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	139 12 "	1447 14 "	10 4 "	150 " "	100 " "	
Refunds of other than current collections ..	144 5 9	65 12 6	5 10 3	150 " "	" " "	
Discount	" " "	" " "	" " "	" " "	" " "	
Pensions and gratuities	" " "	" " "	" " "	" " "	" " "	
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Savings Bank						
Total Expenditure ..	42187 3 10	22956 11 "	26592 12 2	68780 " "	61620 " "	
Balances—						
a. Municipal Fund						
b. Endowments				-720 " "	3820 " "	⊗ The closing balance as per G.O. dy 28th February 1895 N° 316 M. Local and Municipal was Rs 4000. It was reduced to Rs 3820 under instructions contained in G.O. 729 March 1895 N° 567 M. Mis.
c. Water-tax Fund						
Grand Total ..				68060 " "	65440 " "	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Calicut for the year 1895-96.

(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					
(1) Grant III Hospital Contingencies	600 " "	180 " "		780 " "	G. O dated 29th March 1895 N° 567 M. Mis
(2) Grant II Water supply repairs	50 " "	700 " "	✓	750 " "	
(3) Do New works Buildings	2500 " "	73 5 9	✓	2573 5 9	
(4) Do Do	2500 " "	66 " "	✓	2639 5 9	
(5) Do New works Drainage	" " "	180 1 9	✓	180 1 9	
(6) Do Do Buildings	2500 " "	81 5 "	✓	2720 10 9	G. O dated 29th July 95 N° 1206.
(7) Grant IV Travellers Bungalow Contingencies	" " "	250 " "	✓	250 " "	
(8) Grant I Communication Repairs	10500 " "	16 12 "	✓	10516 12 "	
(9) Do Do	10500 " "	46 14 4	✓	10563 10 4	
(10) Do Do	10500 " "	73 5 9	✓	10637 0 1	
(11) Grant III Conservancy other Charges	500 " "	230 " "	× elected	730 " "	
(12) Do Private Scavenging	500 " "	221 15 "	✓	721 15 "	
(13) Grant I New works Buildings	2500 " "	17 10 4	✓	2738 5 1	Vide this office N° 1047 dated 13th November 1895.
(14) Do Do	2500 " "	65 14 "	✓	2804 3 1	
(15) Do Communication Repairs	2500 " "	47 3 9	✓	2851 6 10	
(16) Do Do New works	2500 " "	15 9 7	✓	2867 " 5	

STATEMENT VI.—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 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 1896-97. Number of years.	Amount transferred to Sinking Fund. In 1896-97. Amount.	Invested out of the total amount transferred up to end of 1896-97. In Government Securities.	Invested out of the total amount transferred up to end of 1896-97. 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.
2 Rs 30,000 at 4½ per cent interest.	Rs 20000/ to pay off the old Landing Claims on account of Compensation awarded for Land taken up for widening the Retimon Road. The loan was to be in 1890 repayable at the end of 20 years	G.O no. 99 m. his dated 25th January 1889	6	6000 " "						
5 Loan	Rs 10000 to pay off the balance due to Madras Railway Company on account of Railway extension. The loan was to be taken in 1871 repayable in 10 yearly instalments	X	5	5000 " "						
		Vide B	11	11000 " "						

Chairman

Extract from the Proceedings of the Municipal Council, Calicut at a Meetings held on the 20th & 21st January 1896.

Present on the 20th January 1896.

1 T. Varada Rao Esquire S. C. S. Chairman
2. Mr. R Ry. P. A Krishna menon Avergal
3 " T. M. Appu Nedungady "
4 " Cooverjee Ardeshier "
5 " C. Peroo Muppan "
6 " E. Subramania Pillay "
7 " M. Kunhammed "
8. " T. C. K Kutty Koya "
9 " P. P. Karuna Kara menon "
10 " P. Krishna menon "
11 " N. Subramania Iyer "
12 " K. Krishnan Nair "
13 " M. Chuppu menon "
14. J. J. Srinivasagam Pillay Esquire.
15. R. F. Austin Esquire.
16. B de Rozario Esquire.

Present on the 21st January 1896.

1 T. Varada Rao Esquire S. C. S. Chairman
2. Mr. R Ry P. A. Krishna menon Avergal
3 " Cooverjee Ardeshier "
4 " C. Peroo Muppan "
5 " P. P. Karunakara menon "
6 " P. Krishna menon "
7 " N. Subramania Iyer "
8. " K. Krishnan Nair "
9 " M. Chuppu menon "
10 J. J. Srinivasagam Pillay Esquire.
11 R. F. Austin Esquire.

1) Read Revised Estimate for 1895–96 and Budget estimate for 1896–97

The Revised Estimate as drawn up

up is approved. The Budget as modified by the Council is Sanctioned

× × ×

× ×

(True extract)

Municipal office
Calicut 22 January 96

J. Varadarao
Chairman

Calicut MUNICIPALITY. N° 202 1896

revision of Establishment.

Est for 1896-97-

CHARGE. Proposed Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	PROPOSITION. Increase per month. Amount.	PROPOSITION. Decrease per month. Amount.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
1	Headmaster	15--	15--	3--	X ✓	School being raised to Grade II
3	Assistant masters	23--	23--			
1	Head master	17-8--	17-8--	2-8--	X	School reorganized as recommended by the Educational authorities
1	First Assistant	15--	15--	3--	X	
1	Second Assistant	12--	12--	2--	X	
					8--	
1	Third Assistant	10--	10--	10--	X	New appointment
1	Singing master	8--	8--	1--	X	
1	Conductress	5--	5--	--	8-- ✓	
1	Head mistress	10--	10--	10--	X	New School
2	Second mistress (Conductress)	5--	6--	5--	X	
					6--	To be amalgamated with Tana Panaya School
					5--	
1	Second master	7--	7--	3--	X	Vide remarks against the Tana Panaya School
1	Third master	5--	5--	5--	X	
1	Head master	8--	8--			
1	Head Compounder	15--	15--	3--		An increase of 3 provided
19	Remaining section of the Establishment	243-8--	243-8--			
1	Rubbish Depôt Inspector	6--	6--		9--	Decrease of 8/9
100	Remaining section of the Establishment	649-8--	649-8--			
1	Scavenger	--	--		10--	Post abolished
39	Remaining section of the Establishment	282--	282--			
3	Registrars at Branch	15--	15--		1--	The Establishment is proposed to be reorganized.
3	Peons at Rs 6/ each	18--	18--	6--		

Chairman.

Statement of Proposition

in the C.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation	Pay. Minimum.	Pay. Maximum.	NATURE
					RS.	RS.	
		Grant II municipal Schools Salary System.					
		Poddarie	1	Head master	12	12	
			3	Remaining sections of the Estab[t]	23	23	
		Salary Graded System					
		Tali Caste girls School	1	Headmaster	15	15	
			1	First Assistant	12	12	
			1	Second Assistant	10	10	
			1	III Assistant (Sewing mistress)	8	8	
			1	Fourth " (Singing master)	7	7	
			1	Conductress	5-8--	5--	
		Kapla girls School (new)					
		Vadakkethara Chermas	1	Head master	6--	6--	
			1	Second master	5--	5--	
		Tana Panaya School	1	Second mistress	4--	4--	
				Remaining section of the Establishment	8--	8--	
		Grant II Hospitals & Dispensaries	1	Head Compounder	12--	12--	
			19	Remaining section of the Establishment	243-8--	243--	
		Grant II Conservancy Establishment	1	Rubbish Depôt Inspector	15--	15--	
			100	Remaining section of the Establishment	649-8--	649--	
		Grant III Private Scavenging Establishment	1	Scavenger	10--	10--	
			39	Remaining section of the Establishment	282--	282--	
		Grant III Registration Establishment	1	Registrar	16--	16--	
			2	2 Peons at Rs 6/	12--	12--	
G. O.	N° 316-2	Municipal Office Calicut 24th February 1896					

500—12-12-95.

CHIEF SECRETARY
5 MAR 1896
GOVERNMENT OF MADRAS

No. M., TH MARCH 1896.

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 Divisional-officer), dated Calicut, 20th January 1896, No. 68.

I have the honour to submit, herewith, the budget estimate for the year 1896–97 as amended by the Council at its meetings held on the 20th and 21st January 1896.

2. The budget allotments entered in the revised estimate are those sanctioned in G.O., No. 316 M., dated 28th February 1895 and G.O., Mis. No. 567 M., dated 29th March 1895.

REVISED ESTIMATE FOR 1895–96.

Receipts.

3. *Tax on Arts.*—The income from this source is estimated at Rs. 9,500 which is also the budgeted figure.

4. *Tax on Buildings.*—The total demand, arrears and current, is Rs. 24,950, of this amount Rs. 24,200 will be realized. Likewise I expect to realize Rs. 10,000 from tax on lands.

5. *Tax on Vehicles, Animals and Carts.*—No alteration has been made in those heads.

6. *Tolls.*—The figures in the revised estimate are the actual realizations by auction which show an increase of Rs. 450 over the budgeted figures.

7. *Pounds.*—There is no alteration under the head of pounds.

8. *Rent of Buildings.*—There is only one building which is rented out at Rs. 20 per mensem. All the other municipal buildings are occupied for municipal purposes.

9. *Avenue Receipts.*—The income under this head is retained at Rs. 70.

10. *Travellers' Bungalow.*—Receipts are raised by Rs. 180 in view of the fact that the actual receipts for the first eight months amounted to Rs. 224.

11. *Sale-proceeds of Rubbish, &c.*, will realize about Rs. 100 for the town sweepings are now being sold. Government will note that this is the first time that revenue from this source has been derived.

12. *Income under Markets and Slaughter-houses.*—Rs. 2,580 represent the result of the sales at auction being Rs. 530 more than the budgeted figures.

13. *Distraint fees.*—I have reduced by Rs. 350 on account of the decrease in the number of distraints.

14. *License Fees.*—I do not expect to realize more than Rs. 2,150 under license fees.

15. *Fines under Municipal and other Acts.*—I have also reduced fines under Municipal and other Acts by Rs. 200, seeing that less than Rs. 400 was realized in the first eight months of the current year.

16. *Grants and Contributions.*—The municipal council in its resolution dated 20th September 1895, requested me to apply to the district board for an increase in the medical contribution of Rs. 3,900. But, as the information required to support such an application was not obtained till 16th December 1895, the application could not be made in sufficient time to reach the district board before the preparation of its budget; hence I have retained, in the revised estimate, the budgeted figures.

17. *Receipts from Private Scavenging.*—I have decreased the receipts from private scavenging by Rs. 200, because the council has not been able to secure a suitable depôt. A great many people are willing to adopt the system. Its extension would mean less cost to the municipality, but I am afraid to increase the number of carts or scavengers, because there is no place to take the night-soil to.

18. A sum of Rs. 1,215 was adjusted out of the previous year's advances and this sum is included in the item of Rs. 1,222–11–6 shown under "Advances—Others." The particulars of the sum are—

			Rs.
(1)	Advance made for repairing Leper hospital in 1892–93	.. ..	25
(2)	Do. for making rubbish carts in 1894–95	.. ..	40
(3)	Do. for constructing hospital compound wall in 1894–95.		250
(4)	Do. for do. hand-carts in 1894–95	.. ..	150
(5)	Do. for do out-patient hospital building in 1894–95	.. ..	500
(6)	Do. for do. out-patient hospital building in 1894–95	.. ..	250

19. No other item requires explanation. The total receipts according to the revised estimate is Rs. 68,220, which shows an increase of Rs. 930 over the budgeted figures.

Charges.

20. *New Works—Communications.*—Rs. 6,510 represents expenditure for the following purposes:—

	Rs.	Rs.
Amount adjusted out of advances made in 1894–95 on account of out-patient hospital building	750	
Amount adjusted out of advances made in 1895–96	1,750	
		2,500
Amount adjusted out of advances made in 1894–95 for constructing hospital compound wall	250	
Amount adjusted out of advances made in 1895–96	600	
		850
Metal latrines put up	1,660	
Compound wall to caste girls' school at Talli	66	
Gate shutters and fence to the hospital compound wall, &c. ..	182	
Balance to be paid on account of hospital out-patient building.	280	
Balance to be paid on account of latrines	972	
		3,160
Total ..		6,510

21. *Repairs—Communications.*—Rs. 180 over the budget allotment have been spent. The excess expenditure was unavoidable. Government sanction for the allotment of Rs. 184–3–10 from the general balance was obtained (*vide* G.O., No. 1206, dated 29th July 1895, and this office No. 1047, dated 13th November 1895).

22. *New Works—Drainage.*—Rs. 180 was sanctioned for the construction of a drain in the Guzaratti quarters. The municipal council proposed to build it if the residents of the locality raised an equal sum. They have not yet done so (*vide* G.O., No. 1206 (dated 29th July 1895).

23. *Rapairs—Water-supply.*—Rs. 760 represents the amount spent to drain the Kuttichira tank in the Mappilla quarters—a most urgent work (*vide* G.O., No. 1206, dated 29th July 1895).

24. *Grant I, Establishment.*—There is a decrease under the head of "Establishment." The road overseer, who was drawing Rs. 50 per mensem, died in June last. In view of the condition of the municipal finances, I have abstained from filling up the vacancy caused by his death.

25. *Grant II.*—There is no change under Grant II.

26. *Grant III.*—Ever since the new system of supplying medicines on prepayment from home was introduced, this municipality has had to pay not only the cost of the medicines in use during the year, but also for the indent for the next year. From the current revenue, which, as Government has already observed is just sufficient to meet the expenditure, I have found it very difficult to make advance payments of this nature. In the current year I shall have to pay Rs. 2,070, the cost of medicines already supplied and also Rs. 4,000, the amount of the indent just gone home. To provide the sum of Rs. 4,000 from the current revenues is impossible. If Government insists upon its payments during this year, I shall have to carry forward to the next year a debt of Rs. 4,000. The expenditure under the head of hospitals has steadily gone up from year to year. The amount spent under Grant III and Grant I for extensions and alterations during the last three years is given below:—

Hospital expenditure under Grant I and Grant III.

	Rs.	A.	P.	Rs.	A.	P.
1892–93	8,508	10	3	9,706	1	8
1893–94	4,730	14	9	13,039	11	1
1894–95	125	13	6	9,292	5	5
1895–96 up to 30th November 1895 ..	3,532	0	0	5,971	7	8

27. The medical authorities naturally strive to obtain as much of the municipal funds as they can. It will be noticed that, under the head of receipts of sale-proceeds and composition fees of medicines, not an anna has been contributed by the public who resort for medical help to the hospital. It would be surprising indeed if every one of the number of the out-patients* comes under the category of "sick poor" is unable to pay for his medicine. It is no fault of the public if they do not pay for their medicine, when no demand is made for it by the medical subordinates in charge. The supply of free medicine indiscriminately at the hospital is viewed as a competition by the chemists shops in the town, one of which is already shut up for want of patronage.

	Rs.
1894–95	21,590
1893–94	18,076

28. *Conservancy, &c.*—Under the head of conservancy, &c., there is an increase of Rs. 2,090 which has been expended as follows:—

	Rs.
Dust-bins	650
Hire of bullocks	1,440

In the current year fifteen rubbish carts are at work each carrying three-fourths of a ton. The sweepers had hitherto to drag the carts along the roads and when full take the carts to the depôt. Although this was said to be the practice, what was really done was to damp the carts on the beach in front of the residential quarter. Considerable room for complaint was thus given, until at last the council resolved upon hiring a number of bulls to drag the carts. This arrangement has been in vogue since July 1895 and costs Rs. 180 monthly. The carts now traverse this ranges thrice a day and the rubbish is sold to private parties for filling up low-lying grounds.

29. I have cut down the provision of Rs. 1,000 for burial grounds, for even if the land is acquired in the current year, the municipal council will be unable to pay it for want of funds.

30. The total estimated expenditure for 1895–96 is Rs. 68,780 against Rupees 61,620, showing in excess of Rs. 7,160 over the budget, leaving a *minus* balance of Rs. 720 which will have to be recouped during the next year.

Budget Estimate for 1896–97.

Receipts.

31. *Tax on Buildings.*—The council has provided only Rs. 24,200 for 1896–97, as it is of opinion that it is too early to have the house-tax revised inasmuch as the last revision was carried into effect only in 1892–93.

32. The income from markets and slaughter-houses is adopted from the figures of the revised estimate. I have increased the receipts under private scavenging by Rs. 200.

33. *Grants and Contributions—Municipal Schools.*—Rs. 650 represents the contributions expected from Provincial funds on account of the following :—

		Rs.
(1)	Results grants for girls in Hindu schools	200
(2)	Do. do. in Mappilla „	50
(3)	Do. do. in Girls' „	400
	Total ..	650

34. The total receipts amount to Rs. 67,060, deducting the *minus* balance of Rs. 720, Rs. 66,340 will be available for expenditure for 1896–97.

Charges.

35. *New Works—Grant I.*—A provision of Rs. 1,500 is made for the construction of a foot-path bridge over the Mankavu river. In this connection the council has requested me to embody the following in the report :—

"The council considers it highly necessary to construct at least a foot-path bridge across the Mankavu river and has, therefore, repeated a provision of Rs. 1,500 for that purpose. In so doing the council begs to place the following facts before the Government :—

"The Mankavu bridge had been in existence from a long time past. It was immensely useful to all classes of the population, viz., Brahmins, Nayars, Thiyyans and Mappillas. In July 1891, the Deputy Magistrate of Calicut reported the insecure condition of the bridge, whereupon the council by its resolution No. 2, dated 8th August 1891, resolved to pull down the existing bridge and to build a new one in its stead, a boat man being employed in the meanwhile by the municipality to ferry the passengers. The numerical largeness of the passengers that cross the ferry is seen from the circumstances that the boat man employed by the municipality applied for an additional boat when the Zamorin discontinued the one kept by him and the municipal council by its resolution No. 14, dated 29th October 1892, resolved to supply a larger boat. Again the council by its resolution No. 3, dated 30th March 1894, requested Mr. K. Krishnan Nair to prepare an estimate for reconstructing the Mankavu bridge and when the estimate was before the council, its consideration was postponed until the next budget (*vide* resolution No. 7, dated 19th July 1894). It was in accordance with this last resolution that the matter was taken up at the last budget meeting and a provision of Rs. 1,500 made therein for a foot-path bridge. No doubt the proposal did not emanate from the Chairman, who, as stated by him in paragraph 45 of his letter, proposed a contagious diseases hospital and a water-supply scheme. As sufficient funds were not available and the foot-path bridge was considered to be more urgent, the Chairman's proposals were put off. The Chairman did not mention to the council any of the objections which he subsequently embodied in the budget report. It was only when the Government Order sanctioning the budget estimate was received that it was discovered that the Chairman had strong objections to the council's proposal and even made certain statements which are not altogether correct. The statement in the concluding portion of paragraph 45 that "the people who wish to cross the river at the point where the bridge is proposed are the members of the Raja's families, their retainers, and the Brahmins," is highly misleading. For it is a too well known fact, and within the personal knowledge of many of the councillors, that large numbers both males and females of all classes of the population incessantly cross

the river at the point of the proposed bridge, which was therefore intended for their benefit rather than of those mentioned by the Chairman. The two suburbs of Mankavu and Tiruvannur (H. and G. divisions) lying on each side of the Mankavu river are pretty populous ones; and the Revenue Divisional-officer in forwarding the last year's budget remarked that "it would be useful to the people of Mankavu going to Tiruvannur and *vice versa*." The Chairman's idea of raising special contribution from individual residents of the locality, for works of a public character, does not commend itself to the Council. Lastly, the absence of a road on the other side of the river does not in any way diminish the utility of a foot-path bridge. It costs the municipality Rs. 72 per annum to maintain a boatman, which capitalised, would amount to Rs. 1,800. The statements above referred to having been made without the knowledge of the Council, there was no opportunity to correct the Chairman or to acquaint the Government with the full facts of the case; hence the necessity for the present explanation and the Council trusts the Government will now be satisfied of the propriety of the Council's proposal to build a foot-path bridge at Mankavu."

Rupees 750 is provided on account of the balance due for the construction of the Silchar cinerator.

36. *Communication—Repairs.*—Under the Communication—Repairs Rs. 9,000 are provided for the roads under whatever System the Council proposes to work them. I have retained Rs. 850 under the head of "Establishment," but in view of the fact that a properly qualified and active overseer will not be available for Rs. 50. I beg leave to ask Government to keep this matter in abeyance until I am able to formulate proposals in consultation with the District Board District Engineer, whose appointment to the Council has been recommended to Government.

37. *Grant II, Municipal Schools—Salary System.*—An increase of Rs. 3 per mensem is provided for the headmaster, Pokkavil Lower Secondary School, on the recommendation of the Assistant Inspector of Schools, Ninth Division, who states as follows :—

"The increase of pay recommended for the Pokkavil school headmaster is expected to be more than made good by results grants from Provincial funds and the receipt from fees from Lower Secondary Department. This accounts for the excess over the revised estimate."

Municipal Schools—Salary Results System.—The particulars of the increase of Rs. 380 under this head are detailed below :—

	Rs.
Owing to the re-organization of the Talli girls'school carried out on the recommendation of the Inspectress of Girls' Schools	186
Owing to the re-organization of the Malayalam girls' school, Theyrambadi	48
Provision being made for opening a Mappila girls' school	180
Total ..	414
Deduct—	
Savings effected owing to the amalgamation of the Cheruma school with the Town Pariah school	34
	380

Details of establishment as revised are shown in statement II-B.

38. *Results Grants.*—The recommendation of the Assistant Inspector of Schools for the allotment of Rs. 1,250 is accepted and provision made accordingly. In his report he states that the amount of grant sanctioned last year was quite insufficient owing to the increase of results schools, and that the present allotment is indispensably necessary.

39. *Grant III, Medicines and Supplies.*—Under the head of Medicines and Supplies, I have included Rs. 4,000, being the sum due to the Accountant-General for the current year. The proposal of the District Medical and Sanitary officer to give an increase of Rs. 2 per mensem to the hospital clerk has been disallowed. The clerk appears to have been appointed only on 9th October 1895. The recommendation of

the District Medical and Sanitary officer for the increase of Rs. 3 to the pay of the head compounder is approved by the Council.

40. *Registration of Births and Deaths—Establishment.*—The post of the registrar on Rs. 16 is abolished and three registrars on Rs. 5 each per mensem and an additional peon on Rs. 6 per mensem are proposed to be appointed. The pay of the registrars may, at first sight, appear inadequate but it is proposed to utilise the services of stamp-vendors and others who have permanent offices in different parts of the town.

41. *Conservancy, Road Cleaning, &c., Establishment.*—The pay attached to the rubbish depôt inspector, viz., Rs. 15 per mensem, is reduced to Rs. 6 per mensem. A peon is considered sufficient.

42. *Conservancy, &c., Charges.*—Under this head Rs. 1,600 is provided for hiring of bullocks and for watering the roads in hot weather.

43. *Grant III, Private Scavenging Establishment.*—The post of a scavenger on Rs. 10 per mensem, who was deputed to collect scavenging fees, is abolished, as the work of collection can be carried out by the assistant sanitary inspectors.

Grant IV, Fire, Purchase of Fire Engine, &c.—The Council has provided Rs. 1,500 for purchasing a fire-engine. The two fire-engines which the municipality possesses at present are utterly useless. I had them examined with a view to patch them up by fitters but they are fit to be sold only as old iron. The town is absolutely now without protection of any kind against fire.

44. There is no alteration under Grant V which requires explanation. The total expenditure amounts to Rs. 65,550, leaving a closing balance of Rs. 790.

—

Endorsement No. 29 M.

Submitted.

2. In G.O., No. 1247 M., dated 19th September 1893, Government declared that nothing should be allowed to stand in the way of proper assessment and realization of municipal revenues and that if the Council did not perform its duties in this respect, it would be necessary for the Government to take some steps in the matter. In paragraph 4 of my letter, published in G.O., No. 1201 M., dated 4th September 1894, I pointed out what was found by experience, viz., the unequal distribution of the house-rates; my remarks were supported by the Collector and Government was of opinion that the house-rates should be revised as soon as the survey of the town was completed. In reviewing the annual administration report of 1894–95, Government drew attention to its orders already mentioned and directed that the revision of the registers of the house and land taxes should be taken in hand as soon as the survey of the town was completed and the result reported to Government. In paragraph 5 of the same G.O., No. 1614 M., dated 7th October 1895, Government remarked that, as the expenditure of the municipality closely approximated to its revenue, the Council should submit definite proposals with its budget for 1896–97 for developing its resources and for reducing the expenditure wherever possible.

3. In putting forward, as Chairman, my budget proposals before the Council, I took credit for an excess of Rs. 4,500 under the head of taxes on Buildings and Lands on the understanding that the said increase may be expected to accrue from the contemplated revision. It will be observed that the Council has vetoed the revision in spite of the warnings given by Government. The only ground put forward by the Council is that the last revision was carried into effect in 1892–93 and that five years had not elapsed from that period.

4. The house and land tax registers of this municipality were revised first in 1866 and again in 1884. The next revision was taken up in October 1890, but was not completed even on the 19th September 1891, the date on which the annual administration report for 1890–91 was reviewed. Assessments were imposed based upon this revision in 1892–93. Thus the assessments imposed in 1892–93 were regulated according to the rental values ascertained in 1890. This will show how sound the contention of the Municipal Council is that the required period for the revision has not elapsed.

5. Apart from this, the Council has not recognized the fact that the revision so tardly carried out was found to be imperfect and unfair to the great majority of rate-payers. I give below the net demand under tax on buildings and on lands both before and after the revision:—

	House-tax.	Land-tax.
	Rs.	Rs.
1891–92, before revision	21,687	8,922
1892–93, after "	23,310	9,810
	1,623	888

This shows that after an interval of six years from the date of the preceding revision, there was an increase of only Rs. 1,623 in the house-rate notwithstanding the fact that the town of Calicut is on all hands admitted to be growing from year to year not only in size but also in importance.

6. In my draft administration report for 1891–95 placed before the Council, I made mention of one circumstance which, if further proof was wanting, was calculated to show that the revision of the house-rate was imperative both in the interests of the municipality and of the rate-payers. I pointed out that only 84 buildings were registered as having been assessed at Rs. 30 and above or in other words that there were only 84 buildings in Calicut which were estimated to realize an annual rental of Rs. 400 and upwards. Allowing that nearly half of this number belongs to public offices, mercantile houses and the railway company, it is absurd to suppose that there are no more than 42 buildings belonging to the general public which realize the abovementioned rental. Of 7,011 buildings in the municipality, 4,221 are assessed from As. 8 to Rs. 1–8–0. This clearly indicates unequal incidence of the existing house-rates. The Council scored out these remarks from the annual report and declared that, as they did not represent the Council's views, they should find no place in the Council's annual report.

7. A very cogent explanation of the unwillingness of the majority of the councillors to enter upon a revision of the registers, I have recently, in my capacity of the Revenue Divisional-officer, discovered. The enclosed statement (sent separately) exhibits the difference between the annual rental values as found in the municipal registers and as estimated by a responsible Government agency. Further comment is needless.

8. In view of the remarks passed by the Government on the last administration report, I brought forward before the Council some measures calculated to develop the resources of the municipality. I particularly referred to the necessity of a good central market and two or more branch ones for which I suggested a sum of Rupees 50,000 may be borrowed with advantage. The sale of night-soil and town refuse could be effected with ease, I said, if such of the councillors as have land in the vicinity of the town or failing that, have the influence to prevail upon land-holding classes to use the excellent method of manuring their lands as is done elsewhere, co-operated with me to this end. But in matters of this kind the councillors are generally apathetic.

9. A provision of Rs. 1,500 is made for the construction of a foot-path bridge over the Mankavu river. A lengthy resolution on the subject is embodied in paragraph 34 of the budget report. The councillors who are in favour of building this bridge seem to be of the opinion that as the proposal did not emanate from me I raised strong objections to it and even made certain statements which were not altogether correct and highly misleading and finally got the Collector and the Government to endorse my views. In page 3, paragraph 35 of G.O., No. 316, dated 28th February 1895, the reason given for proposing the reconstruction of a wooden bridge on the Mankavu river at a cost of Rs. 1,500 was that residents using carriages in the G. and H. divisions are obliged to go round for about two miles. Now the Council proposes to spend the same amount on a foot-path bridge. Between a foot-path bridge and a ferry there is not much difference. The saving of time afforded by a foot-path bridge is not an appreciable consideration with the classes of people who live in those parts. The Council has used strong language in its attempt to prove

that the Mankavu foot-path bridge is an urgent necessity. While not denying that such a bridge would be useful to the people of Mankavu going to Tiruvannur and *vice versâ*, I still adhere to my view that it is a mistake to reduce the allotment under road repairs by Rs. 1,500 in order to satisfy the wants of foot-passengers in a remote part of the municipality. I draw the attention of Government to the remarks of the Collector in paragraph 3 of his endorsement, dated 21st January 1895, upon the last budget report regarding the requirements of the roads in Calicut and how inadequately they are treated.

10. On the whole I regret to have to state that the budget proposals of the Council for 1896–97 are inadequate and unfair to the rate-payers in general. While showing considerable activity for the sequestration of Mappilla burial-grounds, the question of Nayars and Thyyans burial-grounds is allowed to hang fire. No provision is made for the preliminary expenses attendant upon a water-supply scheme. The matter of raising money for a market was allowed to drop. The vital question of revision of taxes has been obstinately shunted. The Roman Catholic burial-ground will have to remain as it is for want of funds. Only a few petty economies have been effected.

11. In conclusion the only proposal of the Council under Grant I which I can commend for the approval of Government is the provision for a fire-engine. It is expected that the mercantile community would contribute an equal sum. Since the beginning of the new year there have been three fires in the town. To-day I have had to put down one which has cost damage to the extent of Rs. 20,000. The damage would have been much more extensive on account of the vicinity of the Custom House, but for the prompt assistance of the Madras Railway Company and the Calicut Mercantile Mission in lending two fire-engines.

CALICUT,
29*th January* 1896.

(Signed) T. VARADA RAO,
Revenue Divisional-officer.

Endorsement on C. No. 35 M.

Forwarded.

1. *Paragraph* 15.—The question of increasing the hospital contribution of Rupees 3,900 was thrice put before the district board and was vetoed. The Chairman recently again mooted the subject, but I declined to put his letter before the board, as no sufficient reasons were shown for increasing the contribution.

2. *Paragraph* 26.—There is at present no income by sale of medicines. A tolerably good income under this head can be realized if only the medical authorities will make it a point to demand payment from those who can afford to pay for the medicines supplied to them.

3. *Paragraph* 34 *and paragraph* 9 *of the Divisional-officer's Endorsement.*—The amount of Rs. 1,500 for Mankavu bridge was provided in the last year's budget, but was struck out by Government, as the Divisional-officer and the Collector considered the work not necessary. I am not in a position to say whether this work is absolutely necessary or not.

4. *Paragraph* 2 *of the Divisional-officer's Endorsement.*—The councillors are apparently against any revision of tax on lands and buildings. The Divisional-officer in paragraphs 2 to 8 of his endorsement strongly recommends the revision of the registers of the house and land taxes. In paragraph 5 of the Government Order reviewing the municipal report for 1894–95, the Government remarked "that the expenditure of the municipality closely approximates to its revenue and the Council should submit definite proposals with the budget for 1896–97 for developing its resources and for reducing the expenditure wherever possible." As stated by the Chairman no proposals for developing the revenue have been made in accordance with the above order.

5. The provision for "Vaccination—Contingencies" should be raised by Rs. 10 in accordance with paragraph 66 of the district board budget report.

CALICUT,
1*st February* 1896.

(Signed) A. F. PINHEY,
Ag. Sub-Collector in charge.

(5) The number of cases ~~reported~~ is — ×
very much under-estimated.

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

W. Thorn

Surgeon. Lt. Col.
Sanitary Commissioner for Madras

Local & Municipal Dept.
CURRENT No. 674 M

Local & Municipal DEPARTMENT.

From

SURN.-LT.-COL. W. G. KING, M.B., C.M., D.P.H.

SANITARY COMMISSIONER FOR MADRAS,

To

THE Chief Secretary
to Government
Local & Municipal

No. 379
S.

Dated 20th February 1896.

Despatched 22nd

Received

CHIEF SECRETARY GOVERNMENT OF MADRAS 22 FEB 1896

ENCLOSURES.

Subject.

Submitting remarks on the Budget Estimate of the Calicut Municipality for 1896-97.

200—16-11-95.

OFFICE OF SURGEON-GENERAL
WITH THE GOVERNMENT OF MADRAS,

No 180
Encl.

Madras, 7th March 1896.

From

SURGEON-MAJOR-GENERAL C. SIBTHORPE, F.R.C.P.I.,
SURGEON-GENERAL WITH THE
GOVERNMENT OF MADRAS,
Madras,

To

THE HON'BLE THE CHIEF SECRETARY TO GOVERNMENT,
Local and Municipal DEPARTMENT.

SIR,

With reference to Grant III of the budget Estimate of the Calicut Municipality for the year 1896-97, I have the honor to state that I have no objection to the proposal of the Municipality to increase the pay of the Compounder from Rs 12 to Rs 15 provided he fulfils the conditions laid down in G O No 1677 dated the 11th September 1888 as regards Service and Examination.

I have the honor to be,
Sir,
Your most obedient Servant,

C. Sibthorpe
Surgeon-Major-General
Surgeon-General
with the Govt. of Madras.

25. S.G.—200—2-11-95.

Local & Municipal (1896) — Department.

Local & Municipal Dept.

From CURRENT No. 841/M

SURGN.-MAJOR-GENERAL C. SIBTHORPE, F.R.C.P.I.,

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

Madras,

No. 180

ENCLOSURE.

Dated 7th March 1896.

Received

No.

SUBJECT.

Submits remarks on the Budget Estimate of the Calicut Municipality for 1896-97

200—16-1

1a/3

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 432/M of 1896, dated 20th January from the Chairman Mic Calicut

Current No. 568/M of 1896, dated 14th Febry from the Director of Pub Instn

Current No. 674/M of 1896, dated 20th " from the Sanitary Commissioner

Current No. 841/M of 1896, dated 7th March from the Surgeon General

Order— No. 525 M. dt 24-3-96

The estimated receipts and charges of the Calicut Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year 1895-96 and the actuals of 1894-95.

	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	-1882	-1850	-160	-720
Tax on Arts	8,039	9,510	9,510	9,510
Tax on Buildings and Lands	34,094	34,270	34,260	34,260
Water-Tax on Buildings and Lands	.	.	.	.
Tax on Vehicles and Animals	2,204	2,700	2,700	2,200
Tax on Carts	560	600	600	560
Tolls	5,889	5,350	5,800	5,800
Realizations under Special Acts	65	70	70	70
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	992	710	710	760
Conservancy Receipts	.	.	100	150
Fees and Revenue from Educational Institutions ..	340	500	500	300
Fees and Revenue from Medical Institutions	90	.	30	210
Income from Markets and Slaughter-houses	2,008	2,050	2,580	2,580
License fees	1,708	3,000	2,150	2,200
Other fees	384	570	230	230
Fines under Municipal and other Acts	543	800	600	600
Interest on Investments and premium on Loans ..	.	.	.	.
Grants and Contributions from Government	1,064	600	680	950
Do. from Local Boards	3,900	3,900	3,900	3,900
Do. from other bodies	.	.	.	.
Recoveries for services to private individuals	1,851	2,220	2,000	2,200
Miscellaneous	276	440	570	570
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	204	.	1,230	10
Total ..	61,529	65,440	68,060	66,340

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96	Budget Estimate 1896-97	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	422				
Buildings	2,887	2,500	6,510	750	
Drainage			180		
Water-supply					
Repairs—					
Communications	10,664	10,500	10,680	9,000	
Buildings	526	500	520	700	
Drainage					
Water-supply	60	50	850		
Establishment	866	850	590	850	
Tools and Plant and other Stores	70	100	100	"	
Contributions for Public Works					
Total ..	15,401	14,500	19,480	12,300	11,300
GRANT II—					
Training Schools	337	490	490	490	
Municipal Schools—					
(*a*) On the Salary System	127	1,400	1,400	1,530	
(*b*) On the Salary Result System	4,271	3,660	3,260	4,130	
Salary Grants	289	500	500	440	
Result Grants	938	1,000	1,000	1,000	1,000
Combined Grants	97	200	200	100	
Inspection	294	280	280	270	
Miscellaneous	465	280	280	280	
Total ..	6,592	7,710	7,710	7,190	7,940
GRANT III—					
Hospitals and Dispensaries	9,292	10,550	10,670	14,520	
Contributions	1,230	350	350	370	350
Vaccination	703	790	880	880	890
Registration of Births and Deaths	341	350	350	410	360
Conservancy, Road-cleaning and Road-watering ..	10,391	12,520	14,830	13,400	
Total ..	21,957	24,560	27,080	29,580	29,510
GRANT IV—					
Lighting	3,578	3,000	3,000	3,000	
Markets and Slaughter-houses	351	370	380	370	
Choultries	48	50	50	150	
Traveller's Bungalows	252	170	440	220	
Avenues					
Public Garden, Survey of Land, Fire and other charges.	3,424	2,400	1,410	2,860	
Total .	7,649	5,990	5,280	6,500	
GRANT V—				5,500	
Supervision and Management	5,117	5,820	5,970	5,400	5,500
Repayment of Debt	2,000	2,000	2,000	2,000	
Interest on loan	1,035	940	940	900	
Advances Recoverable	1,746		150		
Refunds	96	100	150	100	
Discount					
Pensions and Gratuities					
Investments					
Balance	-164	3,820	-720	790	3,910
Total ..	61,529	65,440	68,060	66,840	67,660

Grants-in-aid

Building furniture paints

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Revised Estimate for 1895-96

2. The current receipts and charges are now estimated at Rs 68,220 and Rs 68,780 respectively against Rs 67,290 and Rs 61,620 anticipated in the Sanctioned budget. The increase in the receipts occurring chiefly under Tolls, income from markets and advances recovered is partly counterbalanced by a decrease under licence and other fees, fines and recoveries for services to private individuals and this in the charges appears under para 4. The difficulty in securing a suitable site for a nightsoil depôt referred to in para 17 of the Chairman's letter is not understood. The Collector's ~~Surgeon~~ will be requested to report without delay ~~Sanitary Engineer~~ on the enquiries into this matter which ~~should be submitted on the~~ delay if necessary ~~Budget and the result~~ Report to Government. The contribution for the cutlers' Establishment will be struck out with reference to f.o. No. 972 dated 18th January 1895.

referred to in para 28

The practice of using motorised for if there are within municipal limits filling up low lying ground referred to in para 28 to ~~by~~ be retained and should be discontinued.

-ward to the ensuing years
Rumbo
budget will then be Rs. 720

Budget Estimate for 1896-97

3. Receipts. The receipts for 1896-97 are put down at Rs 67.060 against the revised estimate of Rs 68220, the decrease being mainly under advances recovered. In the circumstances stated in paras 2 to 8 of the Revenue Divl Officers endorsement, and in para 4 of the Collectors, and in view of the embarrassed state of the municipal finances endorsement the intervention of Government appears to be urgently called for in the matter of the revision of taxes so long unnecessarily delayed. Under Sec 37(1) of the act a period of four months from the date of the receipt of this order will according be fixed within which the assessments must be revised and the result reported to Government. The chairman will intimate Rumbo report the date when this order reaches him. The Munl Council's attention is drawn to paras 1 & 2 of the collectors endorsement. The recoveries

[illegible] very unsatisfactory & that, when the Council spend such a large sum on medicines & diets no recovery should be made from patients, very many of whom are quite able to pay. The S.G. will be requested to advise the Govt. in the matter

It is observed that the Chairman in para 17 of his letter intimates that a great many people are willing to adopt the system & that the only difficulty in the way of its extension is the want of a suitable depot. With reference to the remarks in para 2 supra it is hoped however that this obstacle will be very shortly removed.

Further allotments on account of "communications" should be made during the year as funds become available

on account of private conservancy service will be required Rumbo 2200 to 3500 to approximate more closely to Rs 3,220 which is the estimated cost of the service. It has been often pointed out the service must be made self supporting & in this connection the Munl Council's attention is also drawn to para 1(3) of the Sanitary Commissioner's letter read above.

4. Charges (1) The probable Charges are entered as Rs 65.570 against Rs 68,760 in the revised Estimate, the decrease under grant I being partly counter-balanced by an increase under grants II to IV inclusive.

(2) Grant I. In the present state of the Munl finances the allotment of Rs 1500 for the construction of a wooden foot path bridge at Kankaroo will be struck out. The Munl Council's attention is drawn to the concluding sentence of para 9 of the Revenue Divl Officers endorsement & the proposal for the reorganization of the P. W. Establishment

rep e

referred to in para 36 will be awaited.

(3) Grant II - The increase in the salaries of the Headmaster of the Pakkasir Lower Secondary and the second masters of the Town Parish schools proposed in para 37 is sanctioned, but owing to want of funds the proposal to raise the salaries of the teachers of the Salli girls school will be disallowed and the allotment for Result grants will be reduced by Rs 250. The remaining alterations in the Educational Establishments referred to in para 37 are approved.

(4) Grant III The increase in the salary of the Compounder proposed in para 39 is approved subject to the conditions mentioned in the Surgeon General's letter read above. The contribution for the Cutlery Establishment will be struck out with reference to G.O. No 972 dated 18th January 1895, and with reference to para 5 of the Collector's endorsement the allotment for vaccination will be raised by Rs 10. For the reason stated in para 11(c) of the Sanitary Commissioner's letter, the alteration in the Establishment for the registration of Vital Statistics cannot be approved, but those in the Conservancy and Private Lascaring establishments proposed in paras 41 & 43 are sanctioned. The Grant-in-aid allotment is drawn by the Sanitary Commissioner's remarks in para 11(a)(b)(c) of his letter.

(5) Grant IV - The contribution for the Central office Establishment will, with reference to G.O. No 2194 of 19th November 1896, be raised by Rs 5. The budget as revised by Government closes with a balance of Rs 4,[illegible] or 5.7 per cent of the estimated receipts.

W.D.
17.3.96

S.T.
19/3/96

The additions to and alterations in the Educational Establishments proposed in para 37 are sanctioned; but owing to the unsatisfactory state of the Municipal finances the allotment for result grants will be reduced by Rs 250, bringing it to the figure of the previous year.

Note
[illegible]

The G.I. will inquire & report whether economies cannot be effected in the cost of provisions for medicines for the Hospital.

To
The Chairmen Mys. Cabinet
- Collector of Malabar
- Pt Dt/Bs
- acctt Jagirdar
- D.P.I.
- Surgeon-General
- Sanitary Commr
- - Engineer
Editor's Table

Dispatched 25/3/96

No. 525 M., 24th March 1896.

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 Divisional-officer), dated Calicut, 20th January 1896, No. 68.

I have the honour to submit, herewith, the budget estimate for the year 1896–97 as amended by the council at its meetings held on the 20th and 21st January 1896.

2. The budget allotments entered in the revised estimate are those sanctioned in G.O., No. 316 M., dated 28th February 1895 and G.O., Mis. No. 567 M., dated 29th March 1895.

Revised Estimate for 1895–96.

Receipts.

3. *Tax on Arts.*—The income from this source is estimated at Rs. 9,500 which is also the budgeted figure.

4. *Tax on Buildings.*—The total demand, arrears and current, is Rs. 24,950, of this amount Rs. 24,200 will be realized. Likewise I expect to realize Rs. 10,000 from tax on lands.

5. *Tax on Vehicles, Animals and Carts.*—No alteration has been made in those heads.

6. *Tolls.*—The figures in the revised estimate are the actual realizations by auction which show an increase of Rs. 450 over the budgetted figures.

7. *Pounds.*—There is no alteration under the head of pounds.

8. *Rent of Buildings.*—There is only one building which is rented out at Rs. 20 per mensem. All the other municipal buildings are occupied for municipal purposes.

9. *Avenue Receipts.*—The income under this head is retained at Rs. 70.

10. *Travellers' Bungalow.*—Receipts are raised by Rs. 70 in view of the fact that the actual receipts for the first eight months amounted to Rs. 224.

11. *Sale-proceeds of Rubbish, &c.*, will realize about Rs. 100 for the town sweepings are now being sold. Government will note that this is the first time that revenue from this source has been derived.

12. *Income under Markets and Slaughter-houses.*—Rs. 2,580 represent the result of the sales at auction being Rs. 530 more than the budgetted figures.

13. *Distraint fees.*—I have reduced by Rs. 350 on account of the decrease in the number of distraints.

14. *License Fees.*—I do not expect to realize more than Rs. 2,150 under license fees.

15. *Fines under Municipal and other Acts.*—I have also reduced fines under Municipal and other Acts by Rs. 200, seeing that less than Rs. 400 was realized in the first eight months of the current year.

16. *Grants and Contributions.*—The municipal council in its resolution, dated 20th September 1895, requested me to apply to the district board for an increase in the medical contribution of Rs. 3,900. But, as the information required to support

such an application was not obtained till 16th December 1895, the application could not be made in sufficient time to reach the district board before the preparation of its budget; hence I have retained, in the revised estimate, the budgetted figures.

17. *Receipts from Private Scavenging.*—I have decreased the receipts from private scavenging by Rs. 200, because the council has not been able to secure a suitable depôt. A great many people are willing to adopt the system. Its extension would mean less cost to the municipality, but I am afraid to increase the number of carts or scavengers, because there is no place to take the night-soil to.

18. A sum of Rs. 1,215 was adjusted out of the previous year's advances and this sum is included in the item of Rs. 1,222-11-6 shown under "Advances—Others." The particulars of the sum are—

		Rs.
(1)	Advance made for repairing Leper hospital in 1892-93	25
(2)	Do. for making rubbish carts in 1894-95	40
(3)	Do. for constructing hospital compound wall in 1894-95.	250
(4)	Do. for do. hand-carts in 1894-95	150
(5)	Do. for do. out-patient hospital building in 1894-95	500
(3)	Do. for do. out-patient hospital building in 1894-95	250
	Total ..	1,215

19. No other item requires explanation. The total receipts according to the revised estimate is Rs. 68,220, which shows an increase of Rs. 930 over the budgetted figures.

Charges.

20. *New Works—Communications.*—Rs. 6,510 represents expenditure for the following purposes:—

	Rs.	Rs.
Amount adjusted out of advances made in 1894-95 on account of out-patient hospital building	750	
Amount adjusted out of advances made in 1895-96	1,750	
		2,500
Amount adjusted out of advances made in 1894-95 for constructing hospital compound wall	250	
Amount adjusted out of advances made in 1895-96	600	
		850
Metal latrines put up	1,660	
Compound wall to caste girls' school at Talli	66	
Gate shutters and fence to the hospital compound wall, &c. ..	182	
Balance to be paid on account of hospital out-patient building.	280	
Balance to be paid on account of latrines	972	
		3,160
Total ..		6,510

21. *Repairs—Communications.*—Rs. 180 over the budget allotment have been spent. The excess expenditure was unavoidable. Government sanction for the allotment of Rs. 184-3-10 from the general balance was obtained (*vide* G.O., No. 1206, dated 29th July 1895, and this office No. 1047, dated 13th November 1895).

22. *New Works—Drainage.*—Rs. 180 was sanctioned for the construction of a drain in the Guzaratti quarters. The municipal council proposed to build it if the residents of the locality raised an equal sum. They have not yet done so (*vide* G.O., No. 1206, dated 29th July 1895).

23. *Rapairs—Water-supply.*—Rs. 760 represents the amount spent to drain the Kuttichira tank in the Mappilla quarters—a most urgent work (*vide* G.O., No. 1206, dated 29th July 1895).

24. *Grant I, Establishment.*—There is a decrease under the head of "Establishment." The road overseer, who was drawing Rs. 50 per mensem, died in June last. In view of the condition of the municipal finances, I have abstained from filling up the vacancy caused by his death.

25. *Grant II.*—There is no change under Grant II.

26. *Grant III.*—Ever since the new system of supplying medicines on prepayment from home was introduced, this municipality has had to pay not only the cost of the medicines in use during the year, but also for the indent for the next year. From the current revenue, which, as Government has already observed is just sufficient to meet the expenditure, I have found it very difficult to make advance payments of this nature. In the current year I shall have to pay Rs. 2,070, the cost of medicines already supplied and also Rs. 4,000, the amount of the indent just gone home. To provide the sum of Rs. 4,000 from the current revenues is impossible. If Government insists upon its payments during this year, I shall have to carry forward to the next year a debt of Rs. 4,000. The expenditure under the head of hospitals has steadily gone up from year to year. The expenditure under the head of hospitals has for extensions and alterations during the last three years is given below:—

Hospital expenditure under Grant I and Grant III.

	Rs. A. P.	Rs. A. P.
1892-93	8,508 10 3	9,706 1 8
1893-94	4,730 14 9	13,039 11 1
1894-95	125 13 6	9,292 5 5
1895-96 up to 30th November 1895 ..	3,532 0 0	5,971 7 8

27. The medical authorities naturally strive to obtain as much of the municipal funds as they can. It will be noticed that, under the head of receipts of sale-proceeds and composition fees of medicines, not an anna has been contributed by the public who resort for medical help to the hospital. It would be surprising indeed if every one of the number of the out-patients * comes under the category of "sick poor" is unable to pay for his medicine. It is no fault of the public if they do not pay for their medicine, when no demand is made for it by the medical subordinates in charge. The supply of free medicine indiscriminately at the hospital is viewed as a competition by the chemists shops in the town, one of which is already shut up for want of patronage.

1894-95	21,590
1893-94	18,076

28. *Conservancy, &c.*—Under the head of conservancy, &c., there is an increase of Rs. 2,090 which has been expended as follows:—

	Rs.
Dust-bins	650
Hire of bullocks	1,440

In the current year fifteen rubbish carts are at work each carrying three-fourths of a ton. The sweepers had hitherto to drag the carts along the roads and when full take the carts to the depôt. Although this was said to be the practice, what was really done was to dump the carts on the beach in front of the residential quarter. Considerable room for complaint was thus given, until at last the council resolved upon hiring a number of bullocks to drag the carts. This arrangement has been in vogue since July 1895 and costs Rs. 180 monthly. The carts now traverse their ranges thrice a day and the rubbish is sold to private parties for filling up low-lying grounds.

29. I have cut down the provision of Rs. 1,000 for burial grounds, for even if the land is acquired in the current year, the municipal council will be unable to pay it for want of funds.

30. The total estimated expenditure for 1895-96 is Rs. 68,780 against Rupees 61,620, showing an excess of Rs. 7,160 over the budget, leaving a *minus* balance of Rs. 720 which will have to be recouped during the next year.

Budget Estimate for 1896–97.

Receipts.

31. *Tax on Buildings.*—The council has provided only Rs. 24,200 for 1896–97, as it is of opinion that it is too early to have the house-tax revised inasmuch as the last revision was carried into effect only in 1892–93.

32. The income from markets and slaughter-houses is adopted from the figures of the revised estimate. I have increased the receipts under private scavenging by Rs. 200.

33. *Grants and Contributions—Municipal Schools.*—Rs. 650 represents the contributions expected from Provincial funds on account of the following :—

			Rs.
(1)	Results grants for girls in Hindu schools	.. ..	200
(2)	Do. do. in Mappilla „	.. ..	50
(3)	Do. do. in Girls' „	.. ..	400
		Total ..	650

34. The total receipts amount to Rs. 67,060, deducting the *minus* balance of Rs. 720, Rs. 66,340 will be available for expenditure for 1896–97.

Charges.

35. *New Works—Grant I.*—A provision of Rs. 1,500 is made for the construction of a foot-path bridge over the Mankavu river. In this connection the council has requested me to embody the following in the report :—

"The council considers it highly necessary to construct at least a foot-path bridge across the Mankavu river and has, therefore, repeated a provision of Rs. 1,500 for that purpose. In so doing the council begs to place the following facts before the Government :—

"The Mankavu bridge had been in existence from a long time past. It was immensely useful to all classes of the population, viz., Brahmins, Nayars, Thiyyans and Mappillas. In July 1891, the Deputy Magistrate of Calicut reported the insecure condition of the bridge, whereupon the council by its resolution No. 2, dated 8th August 1891, resolved to pull down the existing bridge and to build a new one in its stead, a boat man being employed in the meanwhile by the municipality to ferry the passengers. The numerical largeness of the passengers that cross the ferry is seen from the circumstances that the boat man employed by the municipality applied for an additional boat when the Zamorin discontinued the one kept by him and the municipal council by its resolution No. 14, dated 29th October 1892, resolved to supply a larger boat. Again the council by its resolution No. 3, dated 30th March 1894, requested M.R.Ry. K. Krishnan Nair to prepare an estimate for reconstructing the Mankavu bridge and when the estimate was before the council, its consideration was postponed until the next budget (*vide* resolution No. 7, dated 19th July 1894). It was in accordance with this last resolution that the matter was taken up at the last budget meeting and a provision of Rs. 1,500 made therein for a foot-path bridge. No doubt the proposal did not emanate from the Chairman, who, as stated by him in paragraph 45 of his letter, proposed a contagious diseases hospital and a water-supply scheme. As sufficient funds were not available and the foot-path bridge was considered to be more urgent, the Chairman's proposals were put off. The Chairman did not mention to the council any of the objections which he subsequently embodied in the budget report. It was only when the Government Order sanctioning the budget estimate was received that it was discovered that the Chairman had strong objections to the council's proposal and even made certain statements which are not altogether correct. The statement in the concluding portion of paragraph 45 that "the people who wish to cross the river at the point where the bridge is proposed are the members of the Raja's families, their retainers, and the Brahmins," is highly misleading. For it is a too well known fact, and within the personal knowledge of many of the councillors, that large numbers both males and females of all classes of the population incessantly cross the river at the point of the proposed bridge, which was therefore intended for their benefit rather than of those mentioned by the Chairman. The two suburbs of Mankavu and Tiruvannur (H. and G. divisions) lying on each side of the Mankavu river are pretty populous ones; and the Revenue Divisional-officer in forwarding the last year's budget remarked that "it would be useful to the people of Mankavu going to Tiruvannur and *vice versa*." The Chairman's idea of raising special contribution from individual residents of the locality, for works of a public character, does not commend itself to the council. Lastly, the absence of a road on the other side of the river does not in any way diminish the utility of a foot-path bridge. It costs the municipality Rs. 72 per annum to maintain a boatman, which capitalised, would amount to Rs. 1,800. The statements above referred to having been made without the knowledge of the council, there was no opportunity to correct the Chairman or to acquaint the Government with the full facts of the case; hence the necessity for the present explanation and the council trusts the Government will now be satisfied of the propriety of the council's proposal to build a foot-path bridge at Mankavu."

Rupees 750 is provided on account of the balance due for the construction of the Silchar cinerator.

36. *Communication—Repairs.*—Under Communications—Repairs Rs. 9,000 are provided for the roads under whatever system the council proposes to work them. I have retained Rs. 850 under the head of "Establishment," but in view of the fact that a properly qualified and active overseer will not be available for Rs. 50. I beg leave to ask Government to keep this matter in abeyance until I am able to formulate proposals in consultation with the District Board District Engineer, whose appointment to the council has been recommended to Government.

37. *Grant II, Municipal Schools—Salary System.*—An increase of Rs. 3 per mensem is provided for the headmaster, Pokkavil Lower Secondary School, on the recommendation of the Assistant Inspector of Schools, Ninth Division, who states as follows :—

"The increase of pay recommended for the Pokkavil school headmaster is expected to be more than made good by result grants from Provincial funds and the receipt from fees from Lower Secondary Department. This accounts for the excess over the revised estimate."

Municipal Schools—Salary Result System.—The particulars of the increase of Rs. 380 under this head are detailed below :—

	Rs.
Owing to the re-organization of the Talli girls'school carried out on the recommendation of the Inspectress of Girls' Schools	186
Owing to the re-organization of the Malayali girls' school, Teyyambadi.	48
Provision being made for opening a Mappila girls' school	180
Total ..	414
Deduct—	
Savings effected owing to the amalgamation of the Cheruma school with the Town Paraiya school	34
	380

Details of establishment as revised are shown in statement II-B.

38. *Result Grants.*—The recommendation of the Assistant Inspector of Schools for the allotment of Rs. 1,250 is accepted and provision made accordingly. In his report he states that the amount of grant sanctioned last year was quite insufficient owing to the increase of result schools, and that the present allotment is indispensably necessary.

39. *Grant III, Medicines and Supplies.*—Under the head of Medicines and Supplies, I have included Rs. 4,000, being the sum due to the Accountant-General for the current year. The proposal of the District Medical and Sanitary officer to give an increase of Rs. 2 per mensem to the hospital clerk has been disallowed. The clerk appears to have been appointed only on 9th October 1895. The recommendation of

the District Medical and Sanitary officer for the increase of Rs. 3 to the pay of the head compounder is approved by the council.

40. *Registration of Births and Deaths—Establishment.*—The post of the registrar on Rs. 16 is abolished and three registrars on Rs. 5 each per mensem and an additional peon on Rs. 6 per mensem are proposed to be appointed. The pay of the registrars may, at first sight, appear inadequate but it is proposed to utilise the services of stamp-vendors and others who have permanent offices in different parts of the town.

41. *Conservancy, Road Cleaning, &c., Establishment.*—The pay attached to the rubbish depôt inspector, viz., Rs. 15 per mensem, is reduced to Rs. 6 per mensem. A peon is considered sufficient.

42. *Conservancy, &c., Charges.*—Under this head Rs. 1,600 is provided for hiring of bullocks and for watering the roads in hot weather.

43. *Grant III, Private Scavenging Establishment.*—The post of a scavenger on Rs. 10 per mensem, who was deputed to collect scavenging fees, is abolished, as the work of collection can be carried out by the assistant sanitary inspectors.

Grant IV, Fire, Purchase of Fire Engine, &c.—The council has provided Rs. 1,500 for purchasing a fire-engine. The two fire-engines which the municipality possesses at present are utterly useless. I had them examined with a view to patch them up by fitters but they are fit to be sold only as old iron. The town is absolutely now without protection of any kind against fire.

44. There is no alteration under Grant V which requires explanation. The total expenditure amounts to Rs. 65,550, leaving a closing balance of Rs. 790.

Submitted. Endorsement No. 29 M.

2. In G.O., No. 1247 M., dated 19th September 1893, Government declared that nothing should be allowed to stand in the way of proper assessment and realization of municipal revenues and that if the council did not perform its duties in this respect, it would be necessary for the Government to take some steps in the matter. In paragraph 4 of my letter, published in G.O., No. 1201 M., dated 4th September 1894, I pointed out what was found by experience, viz., the unequal distribution of the house-rates; my remarks were supported by the Collector and Government was of opinion that the house-rates should be revised as soon as the survey of the town was completed. In reviewing the annual administration report of 1894–95, Government drew attention to its orders already mentioned and directed that the revision of the registers of the house and land taxes should be taken in hand as soon as the survey of the town was completed and the result reported to Government. In paragraph 5 of the same G.O., No. 1614 M., dated 7th October 1895, Government remarked that, as the expenditure of the municipality closely approximated to its revenue, the council should submit definite proposals with its budget for 1896–97 for developing its resources and for reducing the expenditure wherever possible.

3. In putting forward, as Chairman, my budget proposals before the council, I took credit for an excess of Rs. 4,500 under the head of taxes on Buildings and Lands on the understanding that the said increase may be expected to accrue from the contemplated revision. It will be observed that the council has vetoed the revision in spite of the warnings given by Government. The only ground put forward by the council is that the last revision was carried into effect in 1892–93 and that five years had not elapsed from that period.

4. The house and land tax registers of this municipality were revised first in 1866 and again in 1884. The next revision was taken up in October 1890, but was not completed even on the 19th September 1891, the date on which the annual administration report for 1890–91 was reviewed. Assessments were imposed based upon this revision in 1892–93. Thus the assessments imposed in 1892–93 were regulated according to the rental values ascertained in 1890. This will show how sound the contention of the municipal council is that the required period for the revision has not elapsed.

5. Apart from this, the council has not recognized the fact that the revision so tardly carried out was found to be imperfect and unfair to the great majority of rate-payers. I give below the net demand under tax on buildings and on lands both before and after the revision:—

	House-tax.	Land-tax.
	Rs.	Rs.
1891–92, before revision	21,687	8,922
1892–93, after "	23,310	9,810
	1,623	888

This shows that after an interval of six years from the date of the preceding revision, there was an increase of only Rs. 1,623 in the house-rate notwithstanding the fact that the town of Calicut is on all hands admitted to be growing from year to year not only in size but also in importance.

6. In my draft administration report for 1894–95 placed before the council, I made mention of one circumstance which, if further proof was wanting, was calculated to show that the revision of the house-rate was imperative both in the interests of the municipality and of the rate-payers. I pointed out that only 84 buildings were registered as having been assessed at Rs. 30 and above or in other words that there were only 84 buildings in Calicut which were estimated to realize an annual rental of Rs. 400 and upwards. Allowing that nearly half of this number belongs to public offices, mercantile houses and the railway company, it is absurd to suppose that there are no more than 42 buildings belonging to the general public which realize the abovementioned rental. Of 7,014 buildings in the municipality, 4,221 are assessed from As. 8 to Rs. 1–8–0. This clearly indicates unequal incidence of the existing house-rates. The council scored out these remarks from the annual report and declared that, as they did not represent the council's views, they should find no place in the council's annual report.

7. A very cogent explanation of the unwillingness of the majority of the councillors to enter upon a revision of the registers, I have recently, in my capacity of the Revenue Divisional-officer, discovered. The enclosed statement (sent separately) exhibits the difference between the annual rental values as found in the municipal registers and as estimated by a responsible Government agency. Further comment is needless.

8. In view of the remarks passed by the Government on the last administration report, I brought forward before the council some measures calculated to develop the resources of the municipality. I particularly referred to the necessity of a good central market and two or more branch ones for which I suggested a sum of Rupees 50,000 may be borrowed with advantage. The sale of night-soil and town refuse could be effected with ease, I said, if such of the councillors as have land in the vicinity of the town or failing that, have the influence to prevail upon land-holding classes to use the excellent method of manuring their lands as is done elsewhere, co-operated with me to this end. But in matters of this kind the councillors are generally apathetic.

9. A provision of Rs. 1,500 is made for the construction of a foot-path bridge over the Mankavu river. A lengthy resolution on the subject is embodied in paragraph 34 of the budget report. The councillors who are in favour of building this bridge seem to be of the opinion that as the proposal did not emanate from me I raised strong objections to it and even made certain statements which were not altogether correct and highly misleading and finally got the Collector and the Government to endorse my views. In page 3, paragraph 35 of G.O., No. 316, dated 28th February 1895, the reason given for proposing the reconstruction of a wooden bridge on the Mankavu river at a cost of Rs. 1,500 was that residents using carriages in the G. and H. divisions are obliged to go round for about two miles. Now the council proposes to spend the same amount on a foot-path bridge. Between a foot-path bridge and a ferry there is not much difference. The saving of time afforded by a foot-path bridge is not an appreciable consideration with the classes of people who

live in those parts. The council has used strong language in its attempt to prove that the Mankavu foot-path bridge is an urgent necessity. While not denying that such a bridge would be useful to the people of Mankavu going to Tiruvannur and *vice versâ*, I still adhere to my view that it is a mistake to reduce the allotment under road repairs by Rs. 1,500 in order to satisfy the wants of foot-passengers in a remote part of the municipality. I draw the attention of Government to the remarks of the Collector in paragraph 3 of his endorsement, dated 21st January 1895, upon the last budget report regarding the requirements of the roads in Calicut and how inadequately they are treated.

10. On the whole I regret to have to state that the budget proposals of the council for 1896–97 are inadequate and unfair to the rate-payers in general. While showing considerable activity for the sequestration of Mappilla burial-grounds, the question of Nayars and Thyyans burial-grounds is allowed to hang fire. No provision is made for the preliminary expenses attendant upon a water-supply scheme. The matter of raising money for a market was allowed to drop. The vital question of revision of taxes has been obstinately shunted. The Roman Catholic burial-ground will have to remain as it is for want of funds. Only a few petty economies have been effected.

11. In conclusion the only proposal of the council under Grant I which I can commend for the approval of Government is the provision for a fire-engine. It is expected that the mercantile community would contribute an equal sum. Since the beginning of the new year there have been three fires in the town. To-day I have had to put down one which has cost damage to the extent of Rs. 20,000. The damage would have been much more extensive on account of the vicinity of the Custom House, but for the prompt assistance of the Madras Railway Company and the Calicut Mercantile Mission in lending two fire-engines.

CALICUT,
29th January 1896.

(Signed) T. VARADA RAO,
Revenue Divisional-officer.

Endorsement on C. No. 35 M.

Forwarded.

1. *Paragraph* 15.—The question of increasing the hospital contribution of Rupees 3,900 was thrice put before the district board and was vetoed. The Chairman recently again mooted the subject, but I declined to put his letter before the board, as no sufficient reasons were shown for increasing the contribution.

2. *Paragraph* 26.—There is at present no income by sale of medicines. A tolerably good income under this head can be realized if only the medical authorities will make it a point to demand payment from those who can afford to pay for the medicines supplied to them.

3. *Paragraph* 34 *and paragraph* 9 *of the Divisional-officer's Endorsement.*—The amount of Rs. 1,500 for Mankavu bridge was provided in the last year's budget, but was struck out by Government, as the Divisional-officer and the Collector considered the work not necessary. I am not in a position to say whether this work is absolutely necessary or not.

4. *Paragraph* 2 *of the Divisional-officer's Endorsement.*—The councillors are apparently against any revision of tax on lands and buildings. The Divisional-officer in paragraphs 2 to 8 of his endorsement strongly recommends the revision of the registers of the house and land taxes. In paragraph 5 of the Government Order reviewing the municipal report for 1894–95, the Government remarked "that the expenditure of the municipality closely approximates to its revenue and the council should submit definite proposals with the budget for 1896–97 for developing its resources and for reducing the expenditure wherever possible." As stated by the Chairman no proposals for developing the revenue have been made in accordance with the above order.

5. The provision for "Vaccination—Contingencies" should be raised by Rs. 10 in accordance with paragraph 66 of the district board budget report.

(Signed) A. F. PINHEY,
Ag. Sub-Collector in charge.

CALICUT,
1st February 1896.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 14th February, 1896, No. 1445.

With reference to the budget estimate of the Calicut Municipality for 1896–97, I have the honour to state that the provision made for the several items under Grant II may be accepted. The employment of a drawing master was negatived by Government in the last budget order and the council has not provided for the item in the present budget. This is to be regretted. The net expenditure proposed under Grant II is Rs. 6,980 (Rs. 8,190—1,210), which is less than 13 per cent. of the estimated income from taxation, rents and markets.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 20th February 1896, No. 379-S.

I have the honour to offer the following remarks on the Calicut municipal budget for 1896–97 :—

(1) The council's proposal to appoint registrars who are already employed in other capacities does not commend itself to me.

(2) The allotment for conservancy is about 20 per cent. of the estimated current receipts, and is insufficient for requirements.

(3) The private scavenging service appears to be worked at a heavy loss to the municipality, the charges incurred amounting to Rs. 3,880 against an income of Rs. 2,200. The fees levied for this purpose should be enhanced, so that the system might *be self-supporting*.

(4) No provision appears to be made for extending the public latrine accommodation of the town which is deplorably deficient. For a population of 66,078, there are only 14 latrines.

(5) The number of toties is very much under-estimated.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 7th March 1896, No. 180.

With reference to Grant III of the budget estimate of the Calicut Municipality for the year 1896–97, I have the honour to state that I have no objection to the proposal of the municipality to increase the pay of the compounder from Rs. 12 to Rs. 15, provided he fulfils the conditions laid down in G.O., No. 1677 L., dated the 11th September 1888, as regards service and examination.

ORDER—No. 525 M., dated 24th March 1896.

The estimated receipts and charges of the Calicut Municipality for 1896–97, as passed by Government, are compared below with the budget and revised estimates for the year 1895–96 and the actuals of 1894–95 :—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	— 1,882	— 1,850	— 160	— 700
Tax on Arts	8,039	9,510	9,510	9,510
,, on Buildings and Lands	34,094	34,270	34,260	34,260
,, on Vehicles and Animals	2,204	2,700	2,700	2,200
,, on Carts	560	600	600	560
Tolls	5,389	5,350	5,800	5,800
Realizations under Special Acts	65	70	70	70
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	992	710	710	760
Conservancy Receipts	..	..	160	150
Fees and Revenue from Educational Institutions	340	500	500	300
,, ,, from Medical Institutions	90	..	30	210
Income from Markets and Slaughter-houses	2,008	2,050	2,580	2,580
License fees	1,708	3,000	2,150	2,200
Other fees	384	570	250	230
Fines under Municipal and other Acts	543	800	600	600
Grants and Contributions from Government	1,064	600	680	950
,, ,, from Local Boards	3,900	3,900	3,900	3,900
Recoveries for services to private individuals	1,551	2,220	2,000	3,500
Miscellaneous	276	440	570	570
Advances Recovered	204	..	1,230	10
Total	61,529	65,440	68,060	67,660
Charges.				
Grant I—				
New Works—				
Communications	422	..	50	..
Buildings	2,793	2,500	6,510	750
Drainage	..	..	180	..
Repairs—	10,664	10,500	10,680	9,000
Communications	526	500	520	700
Buildings	60	50	850	..
Water-supply	866	850	590	850
Establishment	70	100	100	..
Contributions for Public Works				
Total	15,401	14,500	19,480	11,300
Grant II—				
Training Schools	337	190	190	190
Municipal Schools—				
On the Salary system	127	1,400	1,400	1,530
,, Salary-result system	4,271	3,680	3,680	4,130
Grants-in-aid—				
Salary grants	289	500	500	440
Result grants	938	1,000	1,000	1,000
Building, furniture, &c., grants	97	200	200	100
Inspection	294	280	280	270
Miscellaneous	339	460	460	280
Total	6,692	7,710	7,710	7,940
Grant III—				
Hospitals and dispensaries	9,292	10,550	10,670	14,520
Contributions	1,230	350	350	350
Vaccination	703	790	880	890
Registration of births and deaths	341	350	350	350
Conservancy, road-cleaning and road-watering	10,391	12,520	14,830	13,400
Total	21,957	24,560	27,080	29,510
Grant IV—				
Lighting	3,574	3,000	3,000	3,000
Markets and slaughter-houses	351	370	380	370
Choultries	48	50	50	50
Traveller's bungalows	252	170	440	220
Public garden, survey of land, fire and other charges	3,424	2,400	1,410	2,860
Total	7,649	5,990	5,280	6,500
Grant V—				
Supervision and management	5,117	5,820	5,970	5,500
Repayment of debt	2,000	2,000	2,000	2,000
Interest on loan	1,035	940	940	900
Advances recoverable	1,746	..	150	..
Refunds	96	100	150	100
Balance	— 164	3,820	— 700	3,910
Total	61,529	65,440	68,060	67,660

Revised Estimate for 1895–96.

2. The current receipts and charges are now estimated at Rs. 68,220 and Rs. 68,780, respectively, against Rs. 67,290 and Rs. 61,620 anticipated in the sanctioned budget. The increase in the receipts occurring chiefly under tolls, income from markets and advances recovered is partly counterbalanced by a decrease under license and other fees, fines and recoveries for services to private individuals, and that in the charges appears under Grants I and III. The difficulty in securing a suitable site for a night-soil depôt, referred to in paragraph 17 of the Chairman's letter, is not understood. The Collector will be requested to inquire into this matter without delay and, if necessary, report to Government. The practice referred to in paragraph 28 of using rubbish for filling up low-lying grounds, if these are within municipal limits, is objectionable and should be discontinued. The contribution for the cutlers' establishment will be struck out with reference to G.O., No. 97 L., dated 18th January 1895. The balance to be carried forward to the ensuing year's budget will then be *minus* Rs. 700.

Budget Estimate for 1896–97.

3. *Receipts.*—The receipts for 1896–97 are put down at Rs. 67,060 against the revised estimate of Rs. 68,220, the decrease being mainly under advances recovered. In the circumstances stated in paragraphs 2 to 8 of the Revenue Divisional officer's endorsement and in paragraph 4 of the Collector's, and in view of the embarrassed state of the municipal finances the intervention of Government appears to be urgently called for in the matter of the revision of taxes so long unnecessarily delayed. Under section 37 (1) of the Act a period of four months from the date of the receipt of this order will accordingly be fixed within which the assessments must be revised and the result reported to Government. The Chairman will intimate the date when this order reaches him. The municipal council's attention is drawn to paragraphs 1 and 2 of the Collector's endorsement. It is very unsatisfactory that, when the council spends such a large sum on medicines and diets, no recovery should be made from patients, very many of whom are quite able to pay. The Surgeon-General will be requested to advise the municipality as to the rules which they should adopt for recoveries on account of medical supplies and diets. It is observed that diets alone are estimated to cost Rs. 3,000 and a very large percentage of this amount, if not the whole, should be recoverable. It is important that this subject should be taken up without delay. The recoveries on account of private scavenging service will be raised from Rs. 2,200 to Rs. 3,500 to approximate more closely to the estimated cost of the service. As has been often pointed out the service must be made self-supporting. It is observed that the Chairman in paragraph 17 of his letter intimates that a great many people are willing to adopt the system and that the difficulty in the way of its extension is the want of a suitable depôt. With reference to the remarks in paragraph 2 *supra* it is hoped however that this obstacle will be very shortly removed. In this connection the municipal council's attention is also drawn to paragraph 1 (3) of the Sanitary Commissioner's letter read above.

4. *Charges* (1).—The probable charges are entered as Rs. 65,570 against Rupees 68,760 in the revised estimate, the decrease under Grant I being partly counterbalanced by an increase under Grants II to IV inclusive.

(2) *Grant I.*—In the present state of the municipal finances the allotment of Rs. 1,500 for the construction of a wooden footpath bridge at Mankara will be struck out. The municipal council's attention is drawn to the concluding sentence of paragraph 9 of the Revenue Divisional officer's endorsement. Further allotments on account of "communications" should be made during the year as funds become available. The proposal for the reorganization of the Public Works establishment referred to in paragraph 36 will be awaited.

(3) *Grant II.*—The additions to and alterations in the educational establishments proposed in paragraph 37 are sanctioned; but owing to the unsatisfactory state of the municipal finances the allotment for result grants will be reduced by Rs. 250, bringing it to the figure of the previous year.

(4) *Grant III.*—The increase in the salary of the compounder proposed in paragraph 39 is approved subject to the condition mentioned in the Surgeon-General's letter read above. The Surgeon-General will inquire and report whether economies cannot be effected in the provision for medicines for the hospital. The contribution for the cutlers' establishment will be struck out with reference to G.O., No. 97 L., dated 18th January 1895, and with reference to paragraph 5 of the Collector's endorsement the allotment for vaccination will be raised by Rs. 10. For the reason stated in paragraph 1 (1) of the Sanitary Commissioner's letter the alteration in the establishment for the registration of vital statistics cannot be approved. The reductions in the conservancy and private scavenging establishments proposed in paragraphs 41 and 43 are sanctioned. The municipal council's attention is drawn to the Sanitary Commissioner's remarks in paragraph 1 (4) and (5) of his letter.

(5) *Grant V.*—The contribution for the central office establishment will, with reference to G.O., No. 2190 L., dated 19th November 1895, be raised by Rs. 20.

5. The budget, as revised by Government, closes with a balance of Rs. 3,910 or 5·7 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
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. W. D'Mose.

[Ref. 4]
8,000-1-4-04.

L. Gr DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

~~Press~~ / ~~Miscellaneous~~ / ~~Routine~~ No. 525, dated 24 - 3 - 1905

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender
	Department.	C. No.	Year.			
5-10-04	L. Gr	30752/04			12-10-04	

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Read. *Encl.*

G.O., No. 525 M., 24th March 1896.

MARCH.

Municipal Budget.

Reviewing the Calicut — for 1896-97.