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[Despatch Abstract.]

Municipal Budget.

Reviewing the Calicut ——— for 1897-98.

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LOCAL AND MUNICIPAL.

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G.O., No. 601 M., 18th March 1897.

MARCH.

Municipal Budget.

Reviewing the Calicut — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. Rao Sahib S. SWAMINATHA AIYAR Avargal, B.A., Chairman, Municipal Council, Calicut, to the Secretary to Government, Local and Municipal Department (through the Collector of Malabar), dated 14th January 1897, No. 69.

I have the honour to submit herewith the revised estimate for 1896–97 and the budget estimate for the year 1897–98 as approved by the council at its meeting held on the 14th instant.

Revised Estimate for 1896–97.

2. The budget allotments entered in the revised estimate are those sanctioned in G.O., No. 525 M., dated 24th March 1896.

3. *Opening Balance.*—The year opened with a *minus* balance of Rs. 966–9–5, against an estimated *minus* balance of Rs. 700.

Receipts.

4. *Tax on Arts.*—The income from this source is estimated at Rs. 9,700, against Rs. 9,500, the budgeted figure, and Rs. 7,870, the actuals of 1895–96. The tax registers were thoroughly revised this year and this accounts for the increase.

5. *Tax on Buildings.*—The total demand as finally settled under arrears and current is Rs. 26,810. A sum of Rs. 24,600 is expected to be realized before the close of the year. Steps have been taken to clear off the old arrears.

6. *Tax on Lands.*—The final demand under arrears and current is Rs. 10,890. A sum of Rs. 10,000 will be realized within the year. Steps have been taken to clear off the old arrears.

7. *Tax on Vehicles with springs and Palanquins.*—The Government having sanctioned the council's proposal to levy a tax on bicycles and tricycles for the second half-year, the provision under this head is raised by Rs. 50.

8. *Tolls.*—The decrease of Rs. 570 under this head is due to the fact that the toll farms fetched only Rs. 3,380, against Rs. 3,950 provided in the budget.

9. *Pounds.*—The increase of Rs. 20 under this head is based on the actuals of the first eight months of the year.

10. *Rent on Lands.*—The increase of Rs. 100 is due to the arrears of rent for the Kallai landing place due by Mr. Brown, which will be collected this year.

11. *Rent of Buildings.*—The increase of Rs. 60 is the arrears of rent of the previous year, which was collected during the current year.

12. *Fees from Travellers' Bungalow.*—The increase of Rs. 130 is based on the actuals of the first eight months of the year.

13. *Sale-proceeds of Lands.*—The sum of Rs. 400 shown against this head is the sale-proceeds of Palayakadhiyaragom paramba ordered to be sold in G.O., Mis. No. 772 M., dated 6th May 1896.

14. *Produce of Lands and Gardens.*—The increase of Rs. 30 is based on the actuals of the first eight months of the year.

15. *Conservancy Receipts.*—The decrease of Rs. 120 under this head is due to the fact that the municipal rubbish is now carted beyond the municipal limits, where there is no demand for it, with reference to paragraph 2 of G.O., No. 525 M., dated 24th March 1896.

16. *Sale-proceeds and Composition Fees of Medicines.*—Though a provision of Rs. 210 has been made in the budget under this head, a sum of Rs. 3–4–0 only has been realised during the first eight months of the year. The council has since sanctioned a scale of fees for dieting charges and the value of medicines supplied from the hospital store to be recovered from certain classes of in- and out- patients.

17. *Fees from Educational Institutions.*—The Pakkavil primary school having been raised to the standard of a lower secondary school, a sum of Rs. 100 in excess of the budget estimate is expected to be realized.

18. *Income from Markets and Slaughter-houses.*—Rs. 2,190 under these heads represent the results of the sale at public auction being Rs. 390 less than the budget figure.

19. *Distraint Fees.*—The decrease of Rs. 50 is based on the actuals of the first eight months of the year.

20. *Fines under Municipal and other Acts.*—The decrease of Rs. 350 is due to the fact that the amount of fines imposed by the Bench of Magistrates is very low and that imprisonment in lieu of fine is given as a substantive punishment in some cases.

21. *Grants and Contributions from Government*—(1) *Education—Normal Stipends.*—Of the three normal stipendiaries (one lower secondary and two primary) provided for in the budget, only two primary stipendiaries sought admission in the school. This accounts for the decrease of Rs. 60 in the revised estimate.

22. *Recoveries on account of Private Scavenging.*—A sum of Rs. 2,500 has been provided in the revised estimate, against the budget estimate of Rs. 3,500. The actuals of the first eight months of the year are Rs. 1,630. The scale of fees has been thoroughly revised by the Chairman, and several irregularities which resulted in loss to the council have been rectified. Steps have been taken to make private scavenging self-supporting.

23. Including Rs. 7,500, the grant made by Government for fitting up the Kannanparamba and the elephant lines into burial-grounds, the total receipts amounted to Rs. 74,010, against the original estimate of Rs. 67,660.

Charges.

24. *Grant 1, New Works—Communications.*—The sum of Rs. 730 shown under this head was sanctioned by the council for the following works, which were found to be very necessary :—

	Rs.	A.	P.
For re-constructing the Kallingal bridge	341	0	0
" " seven other culverts and small bridges which were out of order	390	2	10
Total ..	731	2	10

25. *New Works—Buildings.*—Details for the sum of Rs. 6,430 shown under this head are given below :—

	Rs.	A.	P.
(*a*) Amount of advance made in 1894–95 for constructing the Silchar cinerator	450	0	0
(*b*) Amount of further advance made in 1896–97 for constructing the Silchar cinerator	750	0	0
(*c*) Balance of amount due to Messrs. D. Raju & Co. for metal latrines purchased in previous years, for which there was no provision in the current year's budget	1,164	1	0
(*d*) For constructing a stable and a pandal in the hospital compound	64	9	7
(*e*) Amount proposed to be spent in 1896–97 in adopting the Kannanparamba and the elephant lines into Mappila burial-grounds	4,000	0	0
Total ..	6,428	10	7

(*a*) *and* (*b*) The cinerator has not as yet been completed. In his letter, No. 1298, dated 31st August 1896, the Executive Engineer who is in charge of the work has intimated to me that the work will be completed on receipt of further information from Messrs. T. E. Thompson & Co., Calcutta, who supplied the materials and to whom a reference has been made on the subject.

(*c*) A sum of Rs. 1,164-1-0 was still due to Messrs. D. Raju & Co. for metal latrines purchased in previous years. Though provision was made for it in the revised estimate of the last year, still the amount was not paid to the firm, who threatened to sue the council unless the claim was promptly discharged. The council was therefore obliged to sanction the amount and to incur the charges though there was no provision for it in the current year's budget.

(*d*) A sum of Rs. 4,000 is proposed to be spent in fitting up the Mappila burial-grounds. The estimate and the plan connected with this work were sent to the Superintending Engineer on the 30th March 1896. That officer called for plans and site surveys, which were furnished to him with this office letter, dated 8th June 1896. He returned the papers suggesting that the matter should be referred to the Sanitary Board with plans of the buildings. The maistry who was in charge of the overseer's work not having been able to prepare the plans, the new overseer, who was appointed on the 27th July 1896, was directed to do so, and the papers were sent to the Sanitary Engineer with plans, &c., complete on the 31st October 1896. They are pending before the Sanitary Board. Arrangements have been made to get the work done through the Mappillas who are interested in the matter before the south-west monsoon sets in.

26. *New Works—Water-supply.*—The sum of Rs. 320 shown under this heading is the charge incurred in sinking a pot-well with reference to the remarks of the Sanitary Board embodied in G.O., Mis. No. 583 M., dated 31st March 1896. The council regrets to state that the well came to grief in May 1896. The pit received a supply of water and nothing could be done to it till now. The Sanitary Engineer inspected the well and remarked that, as the object of the Sanitary Board was to ascertain the nature of the strata at different depths, boring would suffice. The council tried its best to get a boring instrument, but in vain. Another well will have to be sunk near the old well.

27. *Repairs—Communications.*—A sum of Rs. 9,000 only was provided in the budget for metalling a portion of the Beypore coast road and for special repairs to certain roads which were in very bad order, against Rs. 11,710, the actuals of 1895-96. Many culverts which were neglected by the A system contractor of the previous years required re-planking, and this had to be done. Petty repairs had to be done to several roads to put them in proper order. The council therefore sanctioned an allotment of Rs. 543 for repairs to culverts and Rs. 1,084 for petty repairs in pursuance of the orders of Government conveyed in paragraph 4 (2) of G.O., No. 525 M., dated 24th March 1896. A sum of Rs. 1,318 due to the A system contractor of the last year was paid in April of this year. These additional charges account for the increase of Rs. 2,950 over the budget allotment of Rs. 9,000 under this head.

28. *Repairs—Water-supply.*—The sum of Rs. 300 shown under this head is the value of a pump which the late Chairman obtained from Mr. Brown for baling out water from the Kuttichina and Mudalakolum tanks. The claim is pending before the council; but meanwhile provision is made to discharge the claim if the council sanctions the charge.

29. *Grant 2, Stipends to Normal Students.*—Provision was made in the budget for the entertainment of three normal students—one lower secondary and two primary. Only two primary students sought admission in the school. The provision for the lower secondary stipendiary was therefore not utilized. This accounts for the decrease in the revised estimate.

30. *Municipal School Contingencies.*—The increase in the revised estimate is due to the adjustment of the advance of Rs. 130 made in 1894-95 for making furniture to salary-system schools.

31. *Grant 3, Medicines and Supplies.*—Details for the sum of Rs. 7,500 provided under this head are given below :—

		Rs.	A.	P.
Cost of medicines, &c., supplied in 1894-95	.. .. ..	696	0	11
„ „ in 1895-96	.. .. ..	4,175	9	0
„ purchased locally in 1896-97	.. ..	480	0	0
„ supplied in 1896-97	.. .. ..	2,150	0	0
Total	..	7,501	9	11

A supplemental indent, the approximate value of which is £25, has since been sanctioned by the Municipal Council; but as the year already closes with a large *minus* balance, the payment of the bill has been put off for the next year.

32. *Diet of Patients.*—The provision of Rs. 3,000 under this head is reduced by Rs. 600 on the basis of the actuals of the first eight months.

33. *Sundries and Contingencies.*—The provision under this head is raised by Rs. 180, as the expenditure during the first eight months has come up to the budget allotment.

34. *Vaccination Contingencies.*—The increase under this head over the budget estimate is due to the payment in the current year of the previous years' bills amounting to Rs. 196 for lymph supplied.

35. *Registration Contingencies.*—The increase of Rs. 80 in the revised estimate under this head is due to the following expenditure :—

	Rs.
For making boards with reference to Sanitary Commissioner's instructions contained in his notes embodied in G.O., No. 1221 M., dated 31st July 1895	66
For printing and binding the birth and death registers prescribed in G.O., No. 313, dated 22nd February 1896	18
Total ..	84

36. *Conservancy.*—The discrepancies under (5) (*a*) Conservancy, &c., establishment and under (5) (*b*) Private scavenging establishment are due to the fact that the pay of the establishments entertained for conserving public latrines was in some cases erroneously charged to private scavenging and that in some other cases private scavenging was worked at a disadvantage. For instance, a toty on Rs. 6 was conserving the Huzur office though the municipality received only Rs. 4 per mensem. Several private houses were conserved at nominal fees. These have since been rectified by the Chairman with effect from 1st June 1896. The budget allotment has not however been exceeded.

37. *Cholera and infectious diseases charges.*—A sum of Rs. 281-7-2 was spent during the first eight months of the year which is distributed as shown below :—

	Rs.	A.	P.
Cost of establishment entertained temporarily for the small-pox hospital	81	7	9
Cost of diets, &c., supplied to the small-pox in-patients ..	62	1	10
Temporary establishment, &c., charges incidental to steps taken to arrest the spread of cholera	137	13	7
Total ..	281	7	2

As there are a few cases of cholera in the town, the balance of Rs. 468–8–10 will be required for the pay of the temporary observation and preventive staffs, the carriage allowance of medical subordinates on cholera duty and the value of disinfectants purchased.

38. *Grant 4, Lighting charges.*—The excess of Rs. 300 over the budget-allotment is due to the lighting bills of last year, aggregating Rs. 772–1–0, having been paid this year.

39. *Purchase of Fire-engine, &c.*—A provision of Rs. 1,500 was made under this head for purchasing fire-engines. As the year closes with a large *minus* balance the amount was not utilised though the council is fully alive to the necessity for it.

40. *Grant 5, Revision Establishment.*—Two inspectors on Rs. 40 each and two peons on Rs. 6 each were entertained from 1st July 1896 for the revision of house and land tax registers in the municipality (G.Os., Mis. No. 834 M., dated 14th May 1896, and Mis. No. 2114 M., dated 16th December 1896). A provision of Rs. 740 has been made to meet their pay for eight months.

41. *Pensions and Gratuities.*—The sum of Rs. 321 shown under this head is the actual expenditure incurred in paying gratuities to the accountant and the birth and death clerk of the municipal office as sanctioned by Government in its orders Mis. Nos. 1224 M. and 95 M., dated 31st July 1895 and 17th January 1896.

42. The year closes with a *minus* balance of Rs. 4,230. Early in July 1896 the present Chairman placed an exhaustive minute before the council on the financial position of the municipality. He stated that, owing to the low balances in the treasury, he was not able to meet the various demands, that one or two firms threatened to sue the council for value of materials, &c., purchased previously, that the bills of some of the contractors of the last year were due and that the year would close with a *minus* balance of Rs. 4,500. The council resolved to pay the old bills and appointed a committee to examine the financial position of the council. The committee has submitted its report which will be considered by the council in due course. The committee has not been able to suggest any means to augment the revenue. Its proposals for reduction of expenditure will receive the council's attention. As it is very necessary to be in a solvent position before undertaking works of utility, the council has not made any provision for new work of importance in the revised estimate for 1896–97 or in the budget estimate for 1897–98, though several works which would tend to the health, comfort and convenience of the tax-payers are wanted.

Budget Estimate, 1897–98.

43. *Tax on Arts.*—The tax registers having been revised this year, the council does not expect an increase under this head during the next year.

44. *Tax on Buildings and Lands.*—The amount estimated under this head is Rs. 3,500 more than the revised estimate for 1896–97. The increase is due to the revision of house and land tax registers. Government having in its order reviewing the budget for 1896–97 directed that the house and land taxes should be revised, the revision has been taken in hand and the work in the most populous divisions C, D, E and F has been completed. The result of the revision in the four divisions is given below. It shows an increase of about 15 per cent. on the existing assessments:—

Division.	Buildings.			Lands.			
	Demand for 1896–97.	Demand as revised.	Increase.	Demand for 1896–97.	Demand as revised.	Increase.	Total increase.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C	7,240	8,340	1,100	590	640	50	1,150
D	5,290	5,660	370	440	490	50	420
E	1,530	1,890	360	1,250	1,290	40	400
F	2,960	3,820	860	1,380	1,780	400	1,260
Total ..	17,020	19,710	2,690	3,660	4,200	540	3,230

The amount of the existing building and land taxes in the remaining four divisions is Rs. 14,070 as detailed in the margin. As these divisions are not thickly populated, the council does not expect to realize 15 per cent. increase as in the other divisions. To be on the safe side, it has taken credit for an increase of Rs. 1,500 in these divisions. Though the actual increase as revised by the revision inspectors may be over Rs. 4,500, the council deemed it safe to take credit for Rs. 3,500 only for the next budget, as the new assessments are being checked by division councillors and as there may be several cases of appeal against them.

	Rs.
A Division	3,330
B „	5,070
G „	4,010
H „	1,660
Total ..	14,070

45. *Tax on Vehicles with springs and Palanquins.*—The increase of Rs. 100 is due to the taxing of bicycles as sanctioned in G.O., Mis. No. 1489, dated 4th September 1896.

46. *Tolls—gross receipts.*—This is a fluctuating item based on the results of sales. The figures of the revised estimate have been adopted to be on the safe side.

47. *Rent of Lands.*—The provision of Rs. 60 under this head represents the rent of the landing place leased out to Mr. Brown at Rs. 5 per mensem.

48. *Fees from Educational Institutions.*—The increase of Rs. 130 over the revised estimate under this head is due to the resolution of the council—

(*a*) to levy increased rate of fees in the Pokkovil lower secondary school as per Government fee notification; and

(*b*) to the levy of a low rate of fees for the first time in the Tali and Theyyambadi girls' schools.

49. *Grants and Contributions from Government—Municipal Schools.*—Rs. 540 shown under this head represent the following:—

Rupees 330 being results grants on account of girls' schools.
„ 150 „ „ Mappila schools.
„ 60 „ „ Hindu schools.

50. *Loans from Government.*—Credit for a loan of Rs. 4,000 from Government is taken in reference to G.O., No. 526-A-M., dated 24th March 1896, for the purpose of completing the Mappila burial-grounds.

51. The net receipts after deducting the *minus* balance of Rs. 4,230 amount to Rs. 73,590.

Charges.

52. *Grant 1, New Works—Buildings.*—The allotment of Rs. 7,500 under this head represents the balance of amount that will be required for completing the Mappila burial-ground.

53. *New Works—Water-supply.*—A sum of Rs. 2,500 is provided in connection with the scheme for the supply of water to the Mappila quarters from the Manancheira tank.

54. *New Works—Communications.*—The council is fully alive to the necessity for the Mankavu bridge which was referred to in paragraph 35 of the previous budget reports embodied in G.O's, No. 316 M., dated 28th February 1895, and No. 525 M., dated 24th March 1896, respectively, but has not made any provision for it in the next year's budget owing to the paucity of funds. The council will bring the matter forward to the notice of Government next year if funds accrue.

55. *Grant 2, Salary-results System Schools—Fixed Payments.*—The decrease of Rs. 80 under this head is due to the following causes:—

	Rs.
(*a*) Amount provided for the opening of a Mappila girls' school in 1896–97 not being repeated in 1897–98	180
(*b*) Abolition of the post of the third master in the Town Paraya school as the attendance was very low	60
Total ..	240

	RS.
(*c*) Cost of the establishment of the Madrasa Nophil Islam Muhammadan school	156
(*d*) Increase of one rupee to the pay of the headmaster of the Nagaram Mappilla school	12
Total ..	168

Decrease of Rs. 72 or Rs. 80 in round figures. Proposition statements for items (*b*), (*c*) and (*d*) are herewith submitted.

56. *Results Grants.*—On the recommendation of the Director of Public Instruction the council has provided Rs. 1,200 against Rs. 1,000 in 1896–97. The Assistant Inspector of Schools applied for an allotment of Rs. 1,500, but the council was not in a position to grant the whole sum for want of funds.

57. *General Remarks.*—The educational authorities made the following proposals in connection with the budget:—

(*a*) Increase of one rupee to the salary of the headmaster, Nagaram Mappila school.

(*b*) The establishment of a Hindustani school (Madrasa Nophil Islam Muhammadan school).

(*c*) Increase of Rs. 5 to the pay of the inspecting schoolmaster, Calicut Municipality.

(*d*) The appointment of a drawing master for the primary schools on a salary of Rs. 15 per mensem.

The council approved of proposals (*a*) and (*b*). The present inspecting schoolmaster having been transferred under the Malabar District Board temporarily, the council does not consider it necessary to increase the pay of the appointment now. The council is not in a position to provide funds for item (*d*).

58. *Grant 3, Hospitals and Dispensaries Establishment.*—The increase of Rs. 170 under this head represents the increase of pay to which the Hospital Assistant Ananthan will be entitled on his promotion to the first class from 1st July 1897 and the increase of pay to the clerk under the District Surgeon.

59. *Medicines and Supplies.*—The District Surgeon has applied for a provision of Rs. 3,500 under this head for the next year. To this must be added the value of the supplemental indent for the current official year. A provision of Rs. 4,000 has accordingly being made.

60. *Diet of Patients.*—A sum of Rs. 3,000 has been applied for by the District Surgeon, but the council has reduced it to Rs. 2,500 with reference to the revised estimate figures.

61. In forwarding the budget statements the District Surgeon made the following proposals:—

(*a*) To give an increase of Rs. 3 per mensem to his clerk.

(*b*) To make a provision of Rs. 160 to meet the increased pay of an Hospital Assistant.

(*c*) To provide for the following works:—

(i) for a separate cook-room, the present one being fit only for a store room;

(ii) for repairs and ceilings to the quarters of the Hospital Assistant and the construction of a latrine and railings to his quarters;

(iii) for the construction of a septic ward; and

(iv) to open a gosha dispensary.

The council is willing to recommend an increase of one rupee to the clerk under the District Surgeon. Provision has been made for the increased allowance referred to in item (*b*). The council recognises that the works mentioned in item (*c*) are quite necessary, but for want of funds it has not made any provision in the budget. If next year there be no epidemic in the town, a portion of the allotment made for

cholera charges may be diverted for these works. The financial position of the council does not warrant the consideration of the question of opening a gosha dispensary under a female doctor at present.

62. *Cholera charges and infectious diseases.*—An allotment of Rs. 2,000 has been made under this head with reference to G.O., No. 1028 M., dated 26th June 1895. The council regrets its inability to make the full provision of Rs. 3,000 as this can be done only by cutting the allotment under Grant 1. The roads are already maintained on starvation allowance.

63. *Lighting Contingencies.*—Rs. 2,500 amounts to the actual tender rates of this year. Rs. 500 more have been provided by the council for increasing the number of lights in all the divisions of the municipality.

64. *Purchase of Fire Engines, Buckets, &c.*—As remarked in paragraph 39 *supra*, it is very necessary to have some fire engines, as the town has no protection now against fire.

65. *Revision Establishment.*—The sum of Rs. 100 shown under revision establishment is the pay of the staff engaged in revising the house and land tax registers for March 1897.

66. The year is expected to close with a balance of Rs. 1,140. The council begs to assure Government that the affairs of the municipality are managed with due regard to economy; the available balance will be utilized in improving the condition of the roads and the sanitation of the town.

Endt. on Cur. 21 M.

Forwarded.

2. The present Chairman deserves great credit for his able administration and the success which promises to attend his efforts to place the municipal finances on a satisfactory footing.

(Signed) G. W. DANCE,
Ag. Collector.

20*th January* 1897.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 6th February 1897, No. 1153.

Adverting to the budget estimate of the Calicut Municipality for 1897–98, I have the honour to state that the provision therein made for education will be adequate only with an additional allotment of Rs. 200 at least for a drawing master for the municipal and aided schools in the town—Rs. 170 in round number for his salary at Rs. 15 per mensem for eleven months, and Rs. 30 for the purchase of the necessary drawing materials. If this proposal meets with the approval of Government—as I trust it will in view of the importance of the subject—credit may be taken for a half grant of Rs. 100 from Provincial funds subject to the provisions of the Grant-in-aid Code. I beg also to venture to express the hope that Government will be pleased to sanction the increased provision under result grants in view of the actuals of 1895–96 and of the fact that with the funds available it was found possible to assign for the result schools in the municipality on an average only 38 per cent. of their net cost.

2. The Chairman not having furnished me with particulars as to the council's income from taxation, rents and markets, I am unable to state what proportion the net expenditure proposed under Grant 2 bears to the council's estimated receipts from the above sources.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Salem, 9th February 1897, No. Tour-4—31.

With reference to Grant 3 of the budget estimate of the Calicut Municipality for the year 1897–98, I have the honour to state that I approve of the provision for an increase of Re. 1 to the pay of the clerk attached to the office of the District Medical and Sanitary Officer.

2. No provision is made to meet the following recommendations for want of funds :—

(*a*) Construction of a separate cook-room, the present one being only fit for a store-room.

(*b*) Repairs and ceilings to the quarters of the hospital assistant and the construction of a latrine and railings to his quarters.

(*c*) The construction of wards for septic cases.

(*d*) To open a special dispensary for women and children.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Tadpatri, 2nd March 1897, No. 521-S.

I have the honour to offer the following remarks on the Calicut municipal budget for 1897–98 :—

(1) The allotment for vaccination is almost the same as for the current year, and is considered enough for requirements.

(2) The conservancy charges are placed at Rs. 15,230 against Rs. 13,400 entered in the sanctioned budget. The proportion of the current receipts set apart for this purpose cannot be ascertained, as no copy of Statement I has been furnished to me. For the same reason, I cannot ascertain the financial bearings of the private scavenging service.

(3) Statement II forwarded to me is not in the prescribed form, in that it fails to show the figures of the budget and revised estimate of the current year and the actuals of 1895–96.

(4) No extract from Statement II-A has accompanied the budget, and in consequence I do not know whether any works of a sanitary nature are proposed for execution under Grant 1 ; whether, for example, the council has provided for the extension of public latrine accommodation, as urged by Government in paragraph 4 (5) of its order, No. 1295 M., dated 5th August 1896.

(5) From Statement II-B it is observed that the staff of scavengers is much below what it should be. This has already been pointed out in my letter on the current year's budget.

ORDER—No. 601 M., dated 18th March 1897.

The estimated receipts and charges of the Calicut Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	— 164	— 700	6,536	180
Tax on Arts	7,883	9,510	9,710	9,710
,, on Buildings and Lands	33,104	34,260	34,630	38,130
,, on Vehicles and Animals	2,127	2,200	2,250	2,300
,, on Carts	519	560	560	560
Tolls	5,768	5,800	5,230	5,230
Realizations under Special Acts	69	70	90	70
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	873	760	1,480	830
Conservancy Receipts	117	150	30	..
Fees and Revenue from Educational Institutions	319	300	400	530
,, ,, from Medical Institutions	30	210	20	70
Income from Markets and Slaughter-houses	2,653	2,580	2,190	2,190
License Fees	2,183	2,200	2,200	2,200
Other Fees	2:0	230	150	150
Fines under Municipal and other Acts	465	600	250	250
Grants and Contributions from Government	8,161	950	890	840
,, ,, from Local Boards	3,900	3,900	3,900	3,900
,, ,, from other Bodies	290	..	..	..
Recoveries for Services to Private Individuals	1,806	3,500	2,500	2,500
Miscellaneous	188	570	390	360
Loans	..	..	..	4,000
Advances Recovered	1,729	10	610	500
Total ..	72,250	67,660	74,010	74,500
Charges.				
GRANT 1—				
New Works—				
Communications	28	..	730	..
Buildings	6,238	750	5,430	8,500
Water-supply	..	..	320	2,500
Repairs—				
Communications	11,709	9,000	11,950	8,500
Buildings	493	700	750	700
Water-supply	814	..	300	..
Establishment	641	850	850	850
Total ..	19,953	11,300	20,330	21,050
GRANT 2—				
Training Schools	125	190	120	190
Municipal Schools—				
On the Salary System	1,271	1,530	1,660	1,530
,, the Salary-result System	3,370	4,130	4,130	3,720
Grants-in-aid—				
Salary Grants	359	440	440	440
Result ,,	1,013	1,000	1,000	1,000
Building, Furniture, &c., Grants	75	100	100	100
Inspection	249	270	270	270
Miscellaneous	180	280	280	280
Total ..	6,642	7,910	8,000	7,650
GRANT 3—				
Hospitals and Dispensaries	10,536	14,520	14,100	10,660
Contributions	600	350	350	350
Vaccination	799	890	1,050	900
Registration of Births and Deaths	337	350	430	350
Conservancy, Road-cleaning and Road-watering	14,582	13,400	14,340	15,230
Total ..	26,854	29,510	30,270	27,490
GRANT 4—				
Lighting	1,993	3,000	3,300	2,500
Markets and Slaughter-houses	387	370	370	370
Choultries	48	50	50	50
Travellers' Bungalows	191	220	220	220
Public Garden, Survey of Land, Fire and other Charges	1,250	2,860	1,280	2,660
Total ..	3,869	6,500	5,220	5,800
GRANT 5—				
Supervision and Management	5,140	5,500	6,320	5,370
Repayment of Debt	2,000	2,000	2,000	2,000
Interest on Loan	950	900	860	770
Advances Recoverable	272	..	110	..
Refunds	37	100	400	100
Pensions and Gratuities	..	..	320	..
Balance	6,533	3,910	180	3,770
Total ..	72,250	67,660	74,010	74,500

Revised Estimate for 1896–97.

2. The current receipts and charges are now estimated at Rs. 67,480 and Rupees 74,740, respectively, against Rs. 68,360 and Rs. 63,750 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under tolls, income from markets, fines under Municipal and other Acts and private scavenging fees, is partly met by an increase under sale-proceeds of lands, &c., and advances recovered, while the increase in the charges appears mainly under Grant 1. Under G.O., No. 889 L., dated 17th May 1894, the municipal council was not competent to sanction without reference to Government the allotment of Rs. 1,318 required for payment of dues to the contractor referred to in paragraph 27 of the Chairman's letter. It is, however, now approved. The rules should be strictly followed in future. An allotment of only Rs. 3,000 will be sanctioned for the work connected with the Mappila burial grounds, as it is not likely that more than this amount will be spent in the current year. The alterations in the conservancy and private scavenging establishments shown in the proposition statement, which should have been explained in detail in paragraph 36 of the Chairman's letter, are sanctioned. The contribution for the central office establishments will be raised from Rs. 370 to Rs. 463, or Rs. 460 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896. The closing balance will then be Rs. 180.

Budget Estimate for 1897–98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 74,320 against Rs. 67,480 in the revised estimate, the increase appearing chiefly under the tax on buildings and loans from Government. An application in the prescribed form for the loan of Rs. 4,000 required from Government for the completion of the Mappila burial grounds should be submitted at an early date. Meanwhile, the credit taken under this head will be allowed to stand.

4. *Charges.*—(1) The probable charges are put down at Rs. 72,450 against Rs. 73,830 in the revised estimate, the decrease, which occurs mainly under Grants 3 and 5, being partly counterbalanced by an increase under Grants 1 and 4.

(2) *Grant 1.*—The allotment for the work connected with the Mappila burial grounds will be raised by Rs. 1,000, the amount of reduction made in the revised estimate for 1896–97 in paragraph 2 *supra*. The allotment for communications, which is more than double the toll revenue, will, in view of the financial position of the municipality and of the necessity of increasing the balance, be reduced to Rs. 8,500.

(3) *Grant 2.*—The abolition of the Mappila girls' school and of the post of third master on Rs. 5 in the Town Paraiya school, proposed in paragraph 55 of the Chairman's letter, is approved; but for want of funds, the Government regrets its inability to sanction the establishment of Madrasa Nophil Islam Muhammadan school and the increase in the pay of the headmaster of the Nagaram Mappila school, referred to in the same paragraph, or to adopt the Director's recommendation in his letter read above to entertain a drawing master on Rs. 15. For the same reason, the allotment for result grants will be reduced from Rs. 1,250 to Rs. 1,000, the current year's figure. The omission pointed out in paragraph 2 of the Director's letter should not be allowed by the Chairman to recur.

(4) *Grants 3 and 4.*—The increase of one rupee in the pay of the District Surgeon's clerk, proposed in paragraph 61, cannot be approved, as the necessity of it has not been explained. The attention of the municipal council is drawn to the remarks of the Sanitary Commissioner in clause (5) of his letter read above, and that of the Chairman to the omissions noticed in clauses (2) to (4). Similar neglect should be avoided for the future. The provision of Rs. 500 for the purchase of additional lights will be struck out, as it must be postponed till the financial position has improved.

(5) *Grant 5.*—The contribution for the central office establishments will be raised from Rs. 370 to Rs. 649, or Rs. 650 in round number, with reference to G.O., No. 2391 L., dated 17th December 1896.

5. *Debt and Closing Balance.*—The provision made for payment of interest on loans will be reduced from Rs. 840 to Rs. 770. The budget, as revised by Government, closes with a balance of Rs. 3,770, or 5·4 per cent. of the estimated ordinary receipts.

6. The Government is glad to note the testimony borne by the Collector to the financial administration of the Chairman of the municipal council. Much, however, remains to be done, and every effort should be made to improve the resource and revenues of the municipality and to effect economies wherever practicable.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd A. Raitt.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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G.O., No. 601 M., 18th March 1897.

MARCH.

Municipal Budget.

Reviewing the Calicut — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. Rao Sahib S. SWAMINATHA AIYAR Avargal, B.A., Chairman, Municipal Council, Calicut, to the Secretary to Government, Local and Municipal Department (through the Collector of Malabar), dated 14th January 1897, No. 69.

I have the honour to submit herewith the revised estimate for 1896–97 and the budget estimate for the year 1897–98 as approved by the council at its meeting held on the 14th instant.

REVISED ESTIMATE FOR 1896–97.

2. The budget allotments entered in the revised estimate are those sanctioned in G.O., No. 525 M., dated 24th March 1896.

3. *Opening Balance.*—The year opened with a *minus* balance of Rs. 966-9-5, against an estimated *minus* balance of Rs. 700.

Receipts.

4. *Tax on Arts.*—The income from this source is estimated at Rs. 9,700, against Rs. 9,500, the budgeted figure, and Rs. 7,870, the actuals of 1895–96. The tax registers were thoroughly revised this year and this accounts for the increase.

5. *Tax on Buildings.*—The total demand as finally settled under arrears and current is Rs. 26,810. A sum of Rs. 24,600 is expected to be realized before the close of the year. Steps have been taken to clear off the old arrears.

6. *Tax on Lands.*—The final demand under arrears and current is Rs. 10,890. A sum of Rs. 10,000 will be realized within the year. Steps have been taken to clear off the old arrears.

7. *Tax on Vehicles with springs and Palanquins.*—The Government having sanctioned the council's proposal to levy a tax on bicycles and tricycles for the second half-year, the provision under this head is raised by Rs. 50.

8. *Tolls.*—The decrease of Rs. 570 under this head is due to the fact that the toll farms fetched only Rs. 3,380, against Rs. 3,950 provided in the budget.

9. *Pounds.*—The increase of Rs. 20 under this head is based on the actuals of the first eight months of the year.

10. *Rent on Lands.*—The increase of Rs. 100 is due to the arrears of rent for the Kallai landing place due by Mr. Brown, which will be collected this year.

11. *Rent of Buildings.*—The increase of Rs. 60 is the arrears of rent of the previous year, which was collected during the current year.

12. *Fees from Travellers' Bungalow.*—The increase of Rs. 130 is based on the actuals of the first eight months of the year.

13. *Sale-proceeds of Lands.*—The sum of Rs. 400 shown against this head is the sale-proceeds of Palayakadhiyaragom paramba ordered to be sold in G.O., Mis. No. 772 M., dated 6th May 1896.

14. *Produce of Lands and Gardens.*—The increase of Rs. 30 is based on the actuals of the first eight months of the year.

15. *Conservancy Receipts.*—The decrease of Rs. 120 under this head is due to the fact that the municipal rubbish is now carted beyond the municipal limits, where there is no demand for it, with reference to paragraph 2 of G.O., No. 525 M., dated 24th March 1896.

16. *Sale-proceeds and Composition Fees of Medicines.*—Though a provision of Rs. 210 has been made in the budget under this head, a sum of Rs. 3-4-0 only has been realised during the first eight months of the year. The council has since sanctioned a scale of fees for dieting charges and the value of medicines supplied from the hospital store to be recovered from certain classes of in- and out- patients.

17. *Fees from Educational Institutions.*—The Pakkavil primary school having been raised to the standard of a lower secondary school, a sum of Rs. 100 in excess of the budget estimate is expected to be realized.

18. *Income from Markets and Slaughter-houses.*—Rs. 2,190 under these heads represent the results of the sale at public auction being Rs. 390 less than the budget figure.

19. *Distraint Fees.*—The decrease of Rs. 50 is based on the actuals of the first eight months of the year.

20. *Fines under Municipal and other Acts.*—The decrease of Rs. 350 is due to the fact that the amount of fines imposed by the Bench of Magistrates is very low and that imprisonment in lieu of fine is given as a substantive punishment in some cases.

21. *Grants and Contributions from Government*—(1) *Education—Normal Stipends.*—Of the three normal stipendiaries (one lower secondary and two primary) provided for in the budget, only two primary stipendiaries sought admission in the school. This accounts for the decrease of Rs. 60 in the revised estimate.

22. *Recoveries on account of Private Scavenging.*—A sum of Rs. 2,500 has been provided in the revised estimate, against the budget estimate of Rs. 3,500. The actuals of the first eight months of the year are Rs. 1,630. The scale of fees has been thoroughly revised by the Chairman, and several irregularities which resulted in loss to the council have been rectified. Steps have been taken to make private scavenging self-supporting.

23. Including Rs. 7,500, the grant made by Government for fitting up the Kannanparamba and the elephant lines into burial-grounds, the total receipts amounted to Rs. 74,010, against the original estimate of Rs. 67,660.

Charges.

24. *Grant 1, New Works—Communications.*—The sum of Rs. 730 shown under this head was sanctioned by the council for the following works, which were found to be very necessary :—

	Rs.	A.	P.
For re-constructing the Kallingal bridge	341	0	0
" " seven other culverts and small bridges which were out of order	390	2	10
Total ..	731	2	10

25. *New Works—Buildings.*—Details for the sum of Rs. 6,430 shown under this head are given below :—

	Rs.	A.	P.
(*a*) Amount of advance made in 1894–95 for constructing the Silchar cinerator	450	0	0
(*b*) Amount of further advance made in 1896–97 for constructing the Silchar cinerator	750	0	0
(*c*) Balance of amount due to Messrs. D. Raju & Co. for metal latrines purchased in previous years, for which there was no provision in the current year's budget	1,164	1	0
(*d*) For constructing a stable and a pandal in the hospital compound	64	9	7
(*e*) Amount proposed to be spent in 1896–97 in adopting the Kannanparamba and the elephant lines into Mappilla burial-grounds	4,000	0	0
Total ..	6,428	10	7

(*a*) *and* (*b*) The cinerator has not as yet been completed. In his letter, No. 1298, dated 31st August 1896, the Executive Engineer who is in charge of the work has intimated to me that the work will be completed on receipt of further information from Messrs. T. E. Thompson & Co., Calcutta, who supplied the materials and to whom a reference has been made on the subject.

(*c*) A sum of Rs. 1,164-1-0 was still due to Messrs. D. Raju & Co. for metal latrines purchased in previous years. Though provision was made for it in the revised estimate of the last year, still the amount was not paid to the firm, who threatened to sue the council unless the claim was promptly discharged. The council was therefore obliged to sanction the amount and to incur the charges though there was no provision for it in the current year's budget.

(*d*) A sum of Rs. 4,000 is proposed to be spent in fitting up the Mappilla burial-grounds. The estimate and the plan connected with this work were sent to the Superintending Engineer on the 30th March 1896. That officer called for plans and site surveys, which were furnished to him with this office letter, dated 8th June 1896. He returned the papers suggesting that the matter should be referred to the Sanitary Board with plans of the buildings. The maistry who was in charge of the overseer's work not having been able to prepare the plans, the new overseer, who was appointed on the 27th July 1896, was directed to do so, and the papers were sent to the Sanitary Engineer with plans, &c., complete on the 31st October 1896. They are pending before the Sanitary Board. Arrangements have been made to get the work done through the Mappillas who are interested in the matter before the south-west monsoon sets in.

26. *New Works—Water-supply.*—The sum of Rs. 320 shown under this heading is the charge incurred in sinking a pot-well with reference to the remarks of the Sanitary Board embodied in G.O., Mis. No. 583 M., dated 31st March 1896. The council regrets to state that the well came to grief in May 1896. The pit received a supply of water and nothing could be done to it till now. The Sanitary Engineer inspected the well and remarked that, as the object of the Sanitary Board was to ascertain the nature of the strata at different depths, boring would suffice. The council tried its best to get a boring instrument, but in vain. Another well will have to be sunk near the old well.

27. *Repairs—Communications.*—A sum of Rs. 9,000 only was provided in the budget for metalling a portion of the Beypore coast road and for special repairs to certain roads which were in very bad order, against Rs. 11,710, the actuals of 1895-96. Many culverts which were neglected by the A system contractor of the previous years required re-planking, and this had to be done. Petty repairs had to be done to several roads to put them in proper order. The council therefore sanctioned an allotment of Rs. 513 for repairs to culverts and Rs. 1,084 for petty repairs in pursuance of the orders of Government conveyed in paragraph 4 (2) of G.O., No. 525 M., dated 24th March 1896. A sum of Rs. 1,318 due to the A system contractor of the last year was paid in April of this year. These additional charges account for the increase of Rs. 2,950 over the budget allotment of Rs. 9,000 under this head.

28. *Repairs—Water-supply.*—The sum of Rs. 300 shown under this head is the value of a pump which the late Chairman obtained from Mr. Brown for baling out water from the Kuttichina and Mudalakolum tanks. The claim is pending before the council; but meanwhile provision is made to discharge the claim if the council sanctions the charge.

29. *Grant 2, Stipends to Normal Students.*—Provision was made in the budget for the entertainment of three normal students—one lower secondary and two primary. Only two primary students sought admission in the school. The provision for the lower secondary stipendiary was therefore not utilized. This accounts for the decrease in the revised estimate.

30. *Municipal School Contingencies.*—The increase in the revised estimate is due to the adjustment of the advance of Rs. 130 made in 1894-95 for making furniture to salary-system schools.

31. *Grant 3, Medicines and Supplies.*—Details for the sum of Rs. 7,500 provided under this head are given below :—

	RS.	A.	P.
Cost of medicines, &c., supplied in 1894-95	696	0	11
„ „ in 1895-96	4,175	9	0
„ purchased locally in 1896-97	480	0	0
„ supplied in 1896-97	2,150	0	0
Total ..	7,501	9	11

A supplemental indent, the approximate value of which is £25, has since been sanctioned by the Municipal Council; but as the year already closes with a large *minus* balance, the payment of the bill has been put off for the next year.

32. *Diet of Patients.*—The provision of Rs. 3,000 under this head is reduced by Rs. 600 on the basis of the actuals of the first eight months.

33. *Sundries and Contingencies.*—The provision under this head is raised by Rs. 180, as the expenditure during the first eight months has come up to the budget allotment.

34. *Vaccination Contingencies.*—The increase under this head over the budget estimate is due to the payment in the current year of the previous years' bills amounting to Rs. 196 for lymph supplied.

35. *Registration Contingencies.*—The increase of Rs. 80 in the revised estimate under this head is due to the following expenditure :—

	RS.
For making boards with reference to Sanitary Commissioner's instructions contained in his notes embodied in G.O., No. 1221 M., dated 31st July 1895	66
For printing and binding the birth and death registers prescribed in G.O., No. 313, dated 22nd February 1896	18
Total ..	84

36. *Conservancy.*—The discrepancies under (5) (*a*) Conservancy, &c., establishment and under (5) (*b*) Private scavenging establishment are due to the fact that the pay of the establishments entertained for conserving public latrines was in some cases erroneously charged to private scavenging and that in some other cases private scavenging was worked at a disadvantage. For instance, a toty on Rs. 6 was conserving the Huzur office though the municipality received only Rs. 4 per mensem. Several private houses were conserved at nominal fees. These have since been rectified by the Chairman with effect from 1st June 1896. The budget allotment has not however been exceeded.

37. *Cholera and infectious diseases charges.*—A sum of Rs. 281-7-2 was spent during the first eight months of the year which is distributed as shown below :—

	RS.	A.	P.
Cost of establishment entertained temporarily for the small-pox hospital	81	7	9
Cost of diets, &c., supplied to the small-pox in-patients ..	62	1	10
Temporary establishment, &c., charges incidental to steps taken to arrest the spread of cholera	137	13	7
Total ..	281	7	2

As there are a few cases of cholera in the town, the balance of Rs. 468-8-10 will be required for the pay of the temporary observation and preventive staffs, the carriage allowance of medical subordinates on cholera duty and the value of disinfectants purchased.

38. *Grant 4, Lighting charges.*—The excess of Rs. 300 over the budget allotment is due to the lighting bills of last year, aggregating Rs. 772-1-0, having been paid this year.

39. *Purchase of Fire-engine, &c.*—A provision of Rs. 1,500 was made under this head for purchasing fire-engines. As the year closes with a large *minus* balance the amount was not utilised though the council is fully alive to the necessity for it.

40. *Grant 5, Revision Establishment.*—Two inspectors on Rs. 40 each and two peons on Rs. 6 each were entertained from 1st July 1896 for the revision of house and land tax registers in the municipality (G.Os., Mis. No. 834 M., dated 14th May 1896, and Mis. No. 2114 M., dated 16th December 1896). A provision of Rs. 740 has been made to meet their pay for eight months.

41. *Pensions and Gratuities.*—The sum of Rs. 321 shown under this head is the actual expenditure incurred in paying gratuities to the accountant and the birth and death clerk of the municipal office as sanctioned by Government in its orders Mis. Nos. 1224 M. and 95 M., dated 31st July 1895 and 17th January 1896.

42. The year closes with a *minus* balance of Rs. 4,230. Early in July 1896 the present Chairman placed an exhaustive minute before the council on the financial position of the municipality. He stated that, owing to the low balances in the treasury, he was not able to meet the various demands, that one or two firms threatened to sue the council for value of materials, &c., purchased previously, that the bills of some of the contractors of the last year were due and that the year would close with a *minus* balance of Rs. 4,500. The council resolved to pay the old bills and appointed a committee to examine the financial position of the council. The committee has submitted its report which will be considered by the council in due course. The committee has not been able to suggest any means to augment the revenue. Its proposals for reduction of expenditure will receive the council's attention. As it is very necessary to be in a solvent position before undertaking works of utility, the council has not made any provision for new work of importance in the revised estimate for 1896-97 or in the budget estimate for 1897-98, though several works which would tend to the health, comfort and convenience of the tax-payers are wanted.

Budget Estimate, 1897-98.

43. *Tax on Arts.*—The tax registers having been revised this year, the council does not expect an increase under this head during the next year.

44. *Tax on Buildings and Lands.*—The amount estimated under this head is Rs. 3,500 more than the revised estimate for 1896-97. The increase is due to the revision of house and land tax registers. Government having in its order reviewing the budget for 1896-97 directed that the house and land taxes should be revised, the revision has been taken in hand and the work in the most populous divisions C, D, E and F has been completed. The result of the revision in the four divisions is given below. It shows an increase of about 15 per cent. on the existing assessments:—

Division.	Buildings.			Lands.			
	Demand for 1896-97.	Demand as revised.	Increase.	Demand for 1896-97.	Demand as revised.	Increase.	Total increase.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C	7,240	8,340	1,100	590	640	50	1,150
D	5,290	5,660	370	440	490	50	420
E	1,530	1,890	360	1,250	1,290	40	400
F	2,960	3,820	860	1,380	1,780	400	1,260
Total ..	17,020	19,710	2,690	3,660	4,200	540	3,230

The amount of the existing building and land taxes in the remaining four divisions is Rs. 14,070 as detailed in the margin. As these divisions are not thickly populated, the council does not expect to realize 15 per cent. increase as in the other divisions. To be on the safe side, it has taken credit for an increase of Rs. 1,500 in these divisions. Though the actual increase as revised by the revision inspectors may be over Rs. 4,500, the council deemed it safe to take credit for Rs. 3,500 only for the next budget, as the new assessments are being checked by division councillors and as there may be several cases of appeal against them.

	Rs.
A Division	3,330
B „	5,070
G „	4,010
H „	1,660
Total ..	14,070

45. *Tax on Vehicles with springs and Palanquins.*—The increase of Rs. 100 is due to the taxing of bicycles as sanctioned in G.O., Mis. No. 1489, dated 4th September 1896.

46. *Tolls—gross receipts.*—This is a fluctuating item based on the results of sales. The figures of the revised estimate have been adopted to be on the safe side.

47. *Rent of Lands.*—The provision of Rs. 60 under this head represents the rent of the landing place leased out to Mr. Brown at Rs. 5 per mensem.

48. *Fees from Educational Institutions.*—The increase of Rs. 130 over the revised estimate under this head is due to the resolution of the council—

(*a*) to levy increased rate of fees in the Pokkovil lower secondary school as per Government fee notification; and

(*b*) to the levy of a low rate of fees for the first time in the Tali and Theyyambadi girls' schools.

49. *Grants and Contributions from Government—Municipal Schools.*—Rs. 540 shown under this head represent the following:—

Rupees 330 being results grants on account of girls' schools.
„ 150 „ „ Mappilla schools.
„ 60 „ „ Hindu schools.

50. *Loans from Government.*—Credit for a loan of Rs. 4,000 from Government is taken in reference to G.O., No. 526-A-M., dated 24th March 1896, for the purpose of completing the Mappilla burial-grounds.

51. The net receipts after deducting the *minus* balance of Rs. 4,230 amount to Rs. 73,590.

Charges.

52. *Grant 1, New Works—Buildings.*—The allotment of Rs. 7,500 under this head represents the balance of amount that will be required for completing the Mappilla burial-ground.

53. *New Works—Water-supply.*—A sum of Rs. 2,500 is provided in connection with the scheme for the supply of water to the Mappilla quarters from the Mananchira tank.

54. *New Works—Communications.*—The council is fully alive to the necessity for the Mankavu bridge which was referred to in paragraph 35 of the previous budget reports embodied in G.O's, No. 316 M., dated 28th February 1895, and No 525 M., dated 24th March 1896, respectively, but has not made any provision for it in the next year's budget owing to the paucity of funds. The council will bring the matter forward to the notice of Government next year if funds accrue.

55. *Grant 2, Salary-results System Schools—Fixed Payments.*—The decrease of Rs. 80 under this head is due to the following causes:—

	Rs.
(*a*) Amount provided for the opening of a Mappilla girls' school in 1896-97 not being repeated in 1897-98	180
(*b*) Abolition of the post of the third master in the Town Paraya school as the attendance was very low	60
Total ..	240

	Rs.
(*c*) Cost of the establishment of the Madrasa Nophil Islam Muhammadan school	156
(*d*) Increase of one rupee to the pay of the headmaster of the Nagaram Mappilla school	12
Total ..	168

Decrease of Rs. 72 or Rs. 80 in round figures. Proposition statements for items (*b*), (*c*) and (*d*) are herewith submitted.

56. *Results Grants.*—On the recommendation of the Director of Public Instruction the council has provided Rs. 1,200 against Rs. 1,000 in 1896–97. The Assistant Inspector of Schools applied for an allotment of Rs. 1,500, but the council was not in a position to grant the whole sum for want of funds.

57. *General Remarks.*—The educational authorities made the following proposals in connection with the budget:—

(*a*) Increase of one rupee to the salary of the headmaster, Nagaram Mappilla school.

(*b*) The establishment of a Hindustani school (Madrasa Nophil Islam Muhammadan school).

(*c*) Increase of Rs. 5 to the pay of the inspecting schoolmaster, Calicut Municipality.

(*d*) The appointment of a drawing master for the primary schools on a salary of Rs. 15 per mensem.

The council approved of proposals (*a*) and (*b*). The present inspecting schoolmaster having been transferred under the Malabar District Board temporarily, the council does not consider it necessary to increase the pay of the appointment now. The council is not in a position to provide funds for item (*d*).

58. *Grant 3, Hospitals and Dispensaries Establishment.*—The increase of Rs. 170 under this head represents the increase of pay to which the Hospital Assistant Ananthan will be entitled on his promotion to the first class from 1st July 1897 and the increase of pay to the clerk under the District Surgeon.

59. *Medicines and Supplies.*—The District Surgeon has applied for a provision of Rs. 3,500 under this head for the next year. To this must be added the value of the supplemental indent for the current official year. A provision of Rs. 4,000 has accordingly being made.

60. *Diet of Patients.*—A sum of Rs. 3,000 has been applied for by the District Surgeon, but the council has reduced it to Rs. 2,500 with reference to the revised estimate figures.

61. In forwarding the budget statements the District Surgeon made the following proposals:—

(*a*) To give an increase of Rs. 3 per mensem to his clerk.

(*b*) To make a provision of Rs. 160 to meet the increased pay of an Hospital Assistant.

(*c*) To provide for the following works:—

(i) for a separate cook-room, the present one being fit only for a store room;

(ii) for repairs and ceilings to the quarters of the Hospital Assistant and the construction of a latrine and railings to his quarters;

(iii) for the construction of a septic ward; and

(iv) to open a gosha dispensary.

The council is willing to recommend an increase of one rupee to the clerk under the District Surgeon. Provision has been made for the increased allowance referred to in item (*b*). The council recognises that the works mentioned in item (*c*) are quite necessary, but for want of funds it has not made any provision in the budget. If next year there be no epidemic in the town, a portion of the allotment made for

cholera charges may be diverted for these works. The financial position of the council does not warrant the consideration of the question of opening a gosha dispensary under a female doctor at present.

62. *Cholera charges and infectious diseases.*—An allotment of Rs. 2,000 has been made under this head with reference to G.O., No. 1028 M., dated 26th June 1895. The council regrets its inability to make the full provision of Rs. 3,000 as this can be done only by cutting the allotment under Grant 1. The roads are already maintained on starvation allowance.

63. *Lighting Contingencies.*—Rs. 2,500 amounts to the actual tender rates of this year. Rs. 500 more have been provided by the council for increasing the number of lights in all the divisions of the municipality.

64. *Purchase of Fire Engines, Buckets, &c.*—As remarked in paragraph 39 *supra*, it is very necessary to have some fire engines, as the town has no protection now against fire.

65. *Revision Establishment.*—The sum of Rs. 100 shown under revision establishment is the pay of the staff engaged in revising the house and land tax registers for March 1897.

66. The year is expected to close with a balance of Rs. 1,140. The council begs to assure Government that the affairs of the municipality are managed with due regard to economy; the available balance will be utilized in improving the condition of the roads and the sanitation of the town.

Endt. on Cur. 21 M.

Forwarded.

2. The present Chairman deserves great credit for his able administration and the success which promises to attend his efforts to place the municipal finances on a satisfactory footing.

(Signed) G. W. DANCE,
Ag. Collector.

20th January 1897.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 6th February 1897, No. 1153.

Adverting to the budget estimate of the Calicut Municipality for 1897–98, I have the honour to state that the provision therein made for education will be adequate only with an additional allotment of Rs. 200 at least for a drawing master for the municipal and aided schools in the town—Rs. 170 in round numbers for his salary at Rs. 15 per mensem for eleven months, and Rs. 30 for the purchase of the necessary drawing materials. If this proposal meets with the approval of Government—as I trust it will in view of the importance of the subject—credit may be taken for a half grant of Rs. 100 from Provincial funds subject to the provisions of the Grant-in-aid Code. I beg also to venture to express the hope that Government will be pleased to sanction the increased provision under "results grants" in view of the actuals of 1895–96 and of the fact that with the funds available it was found possible to assign for the results schools in the municipality on an average only 38 per cent. of their net cost.

2. The Chairman not having furnished me with particulars as to the council's income from taxation, rents and markets, I am unable to state what proportion the net expenditure proposed under Grant 2 bears to the council's estimated receipts from the above sources.

Calycut

Budget Statements
for 1897'98

1897

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1897-98:

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (~~audited figures~~).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		4230 " "	970 " "	700 " "	163 13 6
b. Endowments		3500 " "	7500 " "		
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	9700 " "		9700 " "	9500 " "	7870 3 "
b. Tax on buildings (section 63) ..	27600 " "		24600 " "	24200 " "	23659 10 5
c. Tax on lands (section 63) .	10500 " "		10000 " "	10000 " "	9384 4 11
d. Water-tax on buildings and lands (section 75) ..	" " "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77) ..	1200 " "		1150 " "	1100 " "	1003 " "
f. Tax on animals (section 77) ..	1100 " "		1100 " "	1100 " "	1123 13 6
g. Tax on carts and other vehicles without springs (section 85) ..	560 " "		560 " "	560 " "	518 14 "
h. Tolls (section 91)—					
Gross receipts ..	3380 " "		3380 " "	3950 " "	3947 6 11
Less Local Fund share ..	1850 " "		1850 " "	1850 " "	1820 5 2
i. Penalties on account of—					
i. Tax on arts	10 " "		10 " "	10 " "	12 7 "
ii. Tax on buildings ..	10 " "		10 " "	30 " "	36 1 "
iii. Tax on lands	20 " "		20 " "	30 " "	24 9 6
iv. Water-tax on buildings and lands	" " "		" " "	" " "	" " "
v. Tax on vehicles, &c. ..	" " "		" " "	" " "	" " "
vi. Tax on animals	" " "		" " "	" " "	" " "
vii. Tax on carts, &c. ..	" " "		" " "	" " "	" " "
vii. Evasion of tolls	" " "	55930 " "	" " "	" " "	" " "
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	70 " "		90 " "	70 " "	68 9 6
b. Ferry rents	" " "		" " "	" " "	" " "
c. Fees under Act II of 1888 ..	" " "	70 " "	" " "	" " "	" " "
Carried forward ..		56000 " "	52470 " "	52400 " "	49869 11 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1897-98.—*continued.*

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		56000 " "	52470 " "	52400 " "	44469 11 11
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	60 " "		170 " "	70 " "	10 12 "
ii. Rent of buildings	240 " "		300 " "	240 " "	200 " "
iii. Avenue receipts	70 " "		70 " "	70 " "	195 2 9
iv. Fees from Travellers' Bungalows	400 " "		450 " "	320 " "	309 8 "
b. i. Sale-proceeds of lands and buildings	" " "		400 " "	" " "	" " "
ii. Produce of lands, gardens, &c.	10 " "		40 " "	10 " "	20 " "
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 " "		50 " "	50 " "	137 13 "
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.			30 " "	150 " "	117 6 "
d. i. Fees from educational institutions	530 " "		400 " "	300 " "	318 11 11
ii Other revenue from educational institutions ..	" " "		" " "	" " "	" " "
e. i. Sale-proceeds and composition fees of medicines ..	70 " "		20 " "	210 " "	30 6 "
ii. Other Hospital receipts ..	" " "		" " "	" " "	" " "
f. i. Income from markets ..	1640 " "		1640 " "	2000 " "	2864 14 3
ii. ,, slaughter-houses.	550 " "		550 " "	550 " "	586 8 3
g. Other fees	" " "		" " "	" " "	" " "
i. Distraint fees	100 " "		100 " "	150 " "	143 6 "
ii. License fees	2200 " "		2200 " "	2200 " "	2182 12 "
iii. Cartstand fees	50 " "		50 " "	80 " "	88 14 11
iv. Other fees	" " "		" " "	" " "	3 " "
h. Fines under Municipal and other Acts.	250 " "		250 " "	600 " "	465 7 5
i. Interest on investments					
i. General, including choultries	" " "		" " "	" " "	" " "
ii. Educational	" " "		" " "	" " "	" " "
iii. Medical	" " "		" " "	" " "	" " "
j. Premium on loans	" " "		" " "	" " "	" " "
		320 " "			
Carried forward ..		62220 " "	59190 " "	59430 " "	56340 5 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1897-98.—*cont.*

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		62220 " "	59190 " "	59430 " "	56340 5 5
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	120 " "		60 " "	120 " "	79 5 2
Buildings	" " "		" " "	" " "	" " "
Municipal Schools ..	540 " "		650 " "	650 " "	381 1 "
Other purposes	140 " "		140 " "	140 " "	151 10 8
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..	40 " "		40 " "	40 " "	7519 " "
b. From Local Boards—					
i. Education					
ii. Medical	3900 " "		3900 " "	3900 " "	3900 " "
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					290 " "
iii. Other purposes		4740 " "			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2500 " "		2500 " "	3500 " "	1805 14 "
ii. Other purposes					
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	20 " "		20 " "	100 " "	" " "
iii. Fee for numbering carts, &c.	40 " "		40 " "	40 " "	32 4 "
iv. Other items	300 " "		330 " "	430 " "	66 2 5
Court Costs		2860 " "			89 10 1
Carried forward ..		69820	66870 " "	68350 " "	70685 4 9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Calicut during the official year 1897-98—*cont.*

—	Budget 1897-98: Details of Minor Heads.	Budget 1897-98: Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals 1895-96 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		69820 - -	66870 - -	68350 - -	70685 11 9
7. Extraordinary and debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	4000 - -		- - -	- - -	- - -
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others	500 - -	4500 - -	610 - -	10 - -	1728 13 6
Total Receipts ..		74320 - -	67480 - -	68360 - -	72414 2 3
Grand Total ..		73590 - -	74010 - -	67660 - -	72250 11 9

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 per cent. of rent value. Annual. annas for every 80 square yards.
3. Water-tax on buildings and lands is ~~levied~~ not at ~~per cent.~~ in the municipality.
4. Tax on vehicles and animals is levied at ——— the maximum rates. according to the Schedule C
5. Tax on carts, &c., is levied at Rs. 2- per cart. per annum. Half the Schedule rates on bicycles, tricycles & perambulators
6. Tolls are levied at ——— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 10479 8-95; No. 6537 1-5-91; No. 10853 13-7-91; 10367. 10-7-94; No. 1478 5-11-94; No. 2641 28-3-94; No. 9003 13-7-94; No. 13981 3rd Oct 94; No. 6223 6-11-95; No. 10550 14-7-95; No. 11201 17-7-95
8. The house-tax registers were last revised in the official year 1896-97 and the land tax registers in the official year. Cannot be given as the assessment is based not on the extent but on the Annual rental.
9. Total extent of land assessed is ——— acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

The house and lands let out are taxed on the annual rental and the assessment on those let out are based on the probable annual rent with reference to the locality in which they are situated. The nature and the productive quality of cultivated lands are also taken to consideration in fixing the annual rental of lands not leased out

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-98.

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

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1897-98.

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—															
1. New Works—															
a. Communications							730	"	"				27	8	"
b. Buildings	7500	"	"				6430	"	"	750	"	"	6238	3	"
c. Drainage															
d. Water-supply	2500	"	"				320	"	"						
				10000	"	"									
2. Repairs—															
a. Communications	10500	"	"				11950	"	"	9000	"	"	11708	8	2
b. Buildings	700	"	"				750	"	"	700	"	"	492	8	10
c. Drainage—															
i. Repairs to works ..															
ii. Establishment for flushing drains, &c.															
d. Water-supply—															
i. Repairs to works, machinery, &c							300	"	"				754	10	6
ii. Establishment															
iii. Contingencies				11120	"	"							89	9	4
3. Establishment	850	"	"				850	"	"	850	"	"	641	7	5
4. Tools and Plant and other stores.															
5. Contributions—															
a. To Local Boards for works ..															
b. To Provincial Funds for scrutiny of estimates, &c. ..															
c. To others for public works ..				850	"	"									
Total, Grant I ..				22050	"	"	21330	"	"	11300	"	"	19952	7	3
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..															
b. Stipends to Normal students ..	190	"	"	190	"	"	120	"	"	190	"	"	121	13	11
2. Municipal Schools—															
i On Salary System—															
a. Establishment	1260	"	"				1260	"	"	1260	"	"	1101	2	3
b. Contingencies	320	"	"	1580	"	"	1100	"	"	270	"	"	170	1	7
Carried forward ..				1770	"	"	1780	"	"	1720	"	"	1396	1	9

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1770	"	"	1780	"	"	1720	"	"	1396	1	9
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	2540	"	"				2650	"	"	2650	"	"	2301	13	10
b. Result Grants	710	"	"				730	"	"	730	"	"	589	14	6
c. Contingencies	680	"	"	3960	"	"	750	"	"	750	"	"	497	13	2
3. Salary Grants	440	"	"	440	"	"	440	"	"	440	"	"	357	"	6
4. Results Grants	1250	"	"	1250	"	"	1000	"	"	1000	"	"	1013	"	"
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—															
i. Establishment	240	"	"				240	"	"	240	"	"	240	"	"
ii. Contingencies	30	"	"	270	"	"	30	"	"	30	"	"	9	8	6
7. Miscellaneous—															
a. Building, furniture, &c., grants ..	100	"	"				100	"	"	100	"	"	75	"	"
b. Common gymnasium—															
i. Establishment	180	"	"				180	"	"	180	"	"	180	"	"
ii. Contingencies	100	"	"				100	"	"	100	"	"	"	"	"
c. Common Drawing Master—															
i. Establishment															
ii. Contingencies															
d. Other items				360	"	"									
Total, Grant II ..				8070	"	"	8000	"	"	7910	"	"	6612	9	3
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	3270	"	"				3100	"	"	3100	"	"	2905	1	3
b. Medicines and Supplies	4000	"	"				7500	"	"	7500	"	"	4267	11	3
c. Diet of Patients	2500	"	"				2400	"	"	3000	"	"	2118	12	5
d. Sundries and Contingencies ..	700	"	"				900	"	"	720	"	"	1044	6	7
e. Contributions to Local Boards ..	200	"	"				200	"	"	200	"	"	200	"	"
&c., &c., &c. ..															
				10670	"	"									
Carried forward ..				10670	"	"	14100	"	"	14520	"	"	10536	2	6

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1897-98 —*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		10670 - -	14100 - -	14520 - -	10536 2 6
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	110 - -		110 - -	110 - -	320 - -
ii. Sanitary Inspection ..	200 - -		200 - -	200 - -	217 - -
iii. Medical Reserve staff ..	40 - -		40 - -	40 - -	212 - -
iv. Cutlers' Establishment ..	- - -	350 - -	- - -	- - -	21 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	600 - -		600 - -	600 - -	566 9 5
b. Contingencies	300 - -		450 - -	290 - -	232 2 -
c. Contributions to Local Boards ..		900 - -			
4. Registration of Births and Deaths—					
a. Establishment	340 - -		340 - -	340 - -	334 13 6
b. Contingencies	10 - -	350 - -	90 - -	10 - -	2 7 -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	9130 - -		8820 - -	9870 - -	7901 5 8
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1600 - -		1840 - -	1600 - -	3266 15 9
b. Private scavenging—					
i. Establishment	2120 - -		2430 - -	3380 - -	3063 14 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	380 - -		500 - -	500 - -	340 7 4
c. Cholera charges *vide* Sanitation and Medical Services	2000 - -		750 - -	50 - -	8 13 6
d. Contingencies					
&c., &c., &c. ..		15230 - -			
Total, Grant III ..		27500 - -	30270 - -	29510 - -	26853 11 2

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1897-98 —*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment					
b. Contingencies	3000 - -	3000 - -	3200 - -	3000 - -	1993 5 -
2. i. Markets—					
a. Establishment	80 - -		80 - -	80 - -	84 - -
b. Contingencies		80 - -			9 4 -
ii. Slaughter-houses—					
a. Establishment	50 - -		50 - -	50 - -	48 - -
b. Contingencies	240 - -	290 - -	240 - -	240 - -	246 - -
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 - -	50 - -	50 - -	22 6 -
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 - -	20 - -	20 - -	62 15 11
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	1500 - -	1500 - -	30 - -	1500 - -	5 8 -
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		5260 - -	4090 - -	5260 - -	2783 6 11

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1897-98 —*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1896-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		5260 - -	4090 " "	5260 - -	2782 6 11
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	60 - -		60 " "	60 " "	60 " "
iii. Printing	700 - -		700 " "	700 " "	817 9 6
iv. Compensation for lands ..	" " "		60 " -	" " "	" " "
v. Other items	100 " "		130 " -	200 " -	10 8 -
Lavelanges Bill	180 " -		180 " -	180 " -	180 " "
Do do Chess					18 " "
		1040 " -			
Total, Grant IV ..		6300 " "	5220 " "	6500 " "	3869 8 4
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2430 " "		2430 " "	2430 " "	2145 4 5
ii. Inspection		2430 " "			
b. Collection of Municipal Taxes—					
Revision Establishment i. Establishment	100 " "		740 " "		
	1630 " "	1730 " "	1630 " "	1630 " "	1537 2 5
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	200 " "	200 " "	200 " "	200 " "	122 " 2
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies				10 " "	
d. Office contingencies other than (*b*) (ii)	800 " "		800 " "	800 " "	591 " "
e. Contributions for Central office and Audit establishments ..	370 " "	300 " "	370 " "	370 " "	380 " "
Contribution to Collegiate Clerk	60 " "	430 " "	60 " "	60 " "	65 " "
Total, Grant V ..		5590 " "	6230 " "	5500 " "	5140 7 "
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	2000 " "		2000 " "	2000 " "	2000 " "
b. Invested on account of Sinking Fund (Value of securities purchased)	9				
c. Charges of investment ..		2000 " "			
INTEREST—					
a. On account of last year ..	840 " "		860 " "	900 " "	3 15 11
b. „ of current years.		840 " "			945 9 11

Statement II.—Expenditure from the Municipal Fund of the Town of Calicut for the official year 1897-98 —*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others			110 " "		272 2 7
Refunds of other than current collections ..	100 " "		400 " "	100 " "	36 11 9
Discount					
Pensions and gratuities			320 " "		
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		72450 " "	74740 " "	63750 " "	65716 4 2
Balances—					
a. Municipal Fund		1140 " "	4230 " "	3910 " "	2966 9 5
b. Endowments			3500 " "		7500 " "
c. Water-tax Fund					
Grand Total ..		73590 " "	74010 " "	69660 " "	72250 4 7

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	
		Funded Capital of endowed institutions, Hospitals, &c.	
Other Liabilities (in detail)		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 ..	
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 1897-98.			Remarks.
1.	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..	-	-	-	-	-	-	-	
(b)	Buildings								
1	For Constructing maple								
2	burial grounds	11500	4000	"	-	7500	"	"	
3									
	Total ..	11500	4000	"	"	7500	"	-	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply					2500	"	"	
1									
2									
3									
	Total ..					2500	"	"	

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	10500	"	"	"	"	"	Total mileage of roads streets, lanes, &c., in the town. 116 miles
1								
2								~~Metalled~~ metalled 37
3								~~or~~ Gravelled ~~Unmetalled.~~ Unmetalled 9
								Total mileage under maintenance.
								~~Metalled~~ metalled 37
								~~or~~ Gravelled Unmetalled. 9
	Total ..	10500	"	"	"	"	"	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P	
(b)	Buildings							
1	Repairs to markets	100	"	"				
2	" Dispensary	100	"	"				
3	" Travellers Bungalow	100	"	"				
1.	Jallsheds, Cattle pounds							
	Slaughter houses, rail: offices	200	"	"				
5	Civil Hospital Buildings	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~~ Hamza Mercara		15	"	"			
Mangaon ferry boat man	1	6	"	"			
Total ..	2	71	"	"	852	"	"
Deduct Fines and Stoppages ..					2	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					850	"	"

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	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— Pokkavil.							
Head Master	1	15	"	"			
Second 1st Assistant Master	1	10	"	"			
2nd Third masters	1	8	"	"			
Fourth masters.	1	5	"	"			
Karaparamba.							
Head master	1	12	"	"			
Second master	1	10	"	"			
Third masters	1	8	"	"			
Fourth Do.	1	5	"	"			
Idiangara.							
Head master	1	12	"	"			
Second masters	1	10	"	"			
Third masters	1	6	"	"			
Fourth do.	1	4	"	"			
Moplas school. Elavinkal school.							
Total ..	12	105	"	"	1260	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"

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

—		Number.	Salary per mensem.			Salary per annum.		
1		2	3			4		
			Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*								
b. On the Salary Result System—								
1. Kiliana d school.	Headmaster	1	7	"	"			
	Second "	1	6	"	"			
	Third "	1	5	"	"			
2. Pulayanvadu school.	Head master	1	7	8	"			
	Second "	1	6	4	"			
	Third "	1	5	4	"			
3. Joan Paruyar School.	Head master	1	8	4	"			
	Second "	1	7	"	"			
	Third "	1	× 5	"	"	Disallowed.		
4. Nagaram mopla School.	Headmaster	1	× 8	"	"	Increase of Rupee one.		
	Second "	1	5	"	"			
	Third "	1	4	"	"			
5. Kallayi mopla school.	Head master	1	7	"	"			
	Second "	1	4	"	"			
6. Cholakrayan Velappan Do.	Head master	1	7	8	"			
	Second "	1	4	"	"			
7. Mappila Kandy Do	Head master	1	7	8	"			
	Second "	1	4	"	"			
8. Byragi Kulam Do	Head master	1	7	"	"			
	Second "	1	4	"	"			
9. Manas Naphil Islam.	Head master	1	× 7	"	"	New Appointment		
	Second "	1	× 6	"	"	Do.		
10. Palli Caste girl school.	Head master	1	17	8	"			
	Assistant	1	15	"	"			
	II Do.	1	12	"	"			
	III Do.	1	10	"	"			
	Singing master	1	8	"	"			
	Conductoress	1	2	8	"			
	Allowances.		2	8	"			
11. (Nedayiru) Jeyyempady Girl school.	Headmistress	1	10	"	"			
	Assistant	1	8	"	"			
	Conductoress	1	2	"	"			
	Allowances.		2	"	"			
12. Mopla Girl school	Headmistress	1	× 10	"	"	Abolished		
	Second "	1	× 5	"	"	Do.		
Total ..		30	214	8	"	2574	"	"
Deduct Fines and Stoppages ..						4	"	"
Add arrears for last year paid this year ..						"	"	"
Balance (Statement II) ..						2570	"	"

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

—	Number.	Salary per mensem.			Salary per annum.	
1	2	3			4	
		Rs.	A.	P.	Rs.	A.
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.
GRANT III.—Sanitation and Medical Services—						
1. Hospitals and Dispensaries—						
Medical Subordinates First class ..	1	55	"	"		
" Second Class ..	1	55	"	"	Increase of Rs 20 from 1st July 97	
Municipal Hospital assistant	1	30	"	"		
Midwife	1	20	"	"		
Clerk	1	11	"	"	Increase of One Rupee.	
Compounder	1	9	"	"	Increase of Rs 6	
Servants Assistant Compounders ..	(2 at Rs 9) 1st, 1h	18	"	"	Decrease of Rs 3 to a new appt in Rs 9	
" Second .. Do	1	7	8	-	(Nine left in the hospital altogether)	
" Third .. Do	1	6	"	-		
Waterman	1	6	"	"	Sanctioned 1-12-96	
Head Cook	1	7	"	"		
Assistant Cook	1	5	"	-		
Dhoby	1	7	8	"		
Female ward Cooly	1	5	"	"		
Head Sweeper	1	6	"	"		
Assistant Sweeper	1	6	"	"		
Female Sweeper	1	5	"	"		
Peon	1	7	"	"		
Gardener	1	6	"	"		
Total ..	21	249	8	"	3357	"
Deduct Fines and Stoppages ..					8	"
Add arrears for last year paid this year ..					"	"
Balance (Statement II) ..					3270	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	16	"	"			
Vaccinator	2 at Rs 10	20	"	"			
Peons—Female Vaccinator	1	12	"	"			
Total	4	50	"	"	600	"	"
Deduct Fines and Stoppages					"	"	
Add arrears for last year paid this year					"	"	
Balance (Statement II)					600	"	"
4. Registration—							
Registrars	1	16	"	"			
Peons	2 at 6 Rs	12	"	"			
Total	3	28	"	"	336	"	"
Deduct Fines and Stoppages					"	"	
Add arrears for last year paid this year					2	"	"
Balance (Statement II)					338	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Sanitary Nuisance Inspectors	1	50	"	"			
"	Horse allowance	15	"	"			
Assistant Sanitary Inspectors	1 at 20 Rs	80	"	"			
Maistries—Head Coolies (Sweepers)	9 at Rs 6 6	58	8	"			
Scavengers	2@10	1 at Rs 7	28	"	"		
Sweepers	14@Rs 6 / 11@5	50 at Rs 6	300	"	"		
Sweepers Boys		20 at Rs 3	60	"	"		
Scavengers Boys	39@6	27 at Rs 6	162	"	"		
Jotty		1 at Rs 2	2	"	"		
Rubbish Depôt maistry	1		6	"	"		
Total	117	761	8	"	913	8	"
Deduct Fines and Stoppages					8	"	"
Add arrears for last year paid this year					"	"	"
Balance (Statement II)					913	"	"

Present
25 Sweepers @ Rs 6
39 Scavengers @ Rs 6
64

50 Sweepers @ Rs 6
27 Scavengers @ Rs 6
77

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~~ Scavengers ..	28 at Rs 6	× 56	"	"			
~~Maistries~~ .. Do ..	2 at Rs 6	× 120	"	"			
Scavengers							
Total ..	28	176	"	"	2112		
Deduct Fines and Stoppages ..					"		
Add arrears for last year paid this year ..					8		
Balance (Statement II) ..					2120		
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
~~Superintendents~~							
Servants	1	7	"	"	84	"	"
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 ..					"	"	"
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 Establishment.							
Municipal Prosecutor	1	15	"	"			
Total	1	15	"	"	180	"	"
Deduct fines & stoppages.					"	"	"
add arrears for last year paid					"	"	"
Balance.					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 "	1	15	"	"			
Sheroff	1	20	"	"			
Accountants	1	25	"	"			
Peons D. Co. Bs Clerks	1	15	"	"			
Daffadar	1	8	"	"			
Head peon	1	7	"	"			
Peon	1	6	"	"			
Masalchi	1	5	"	"			
Senior Bill writer	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 ..	2 at Rs 12	48	"	"			
Bill Collectors	4 at Rs 10	40	"	"			
Peons	8 at Rs 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 1897-98..

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.	10100	"	"	300	"	"	9800	"	"	9300	"	"		"	"	100	"	"	400	"	"
2. Tax on buildings	28640	"	"	450	"	"	28190	"	"	26400	"	"	50	"	"	200	"	"	1540	"	"
3. Tax on lands	10400	"	"	50	"	"	10350	"	"	10100	"	"		"	"	50	"	"	200	"	"
4. Water-tax on buildings and lands ..	"	"	"																		
5. Tolls (gross receipts)	3380	"	"				3380	"	"	3380	"	"									
6. Market rents	1640	"	"				1640	"	"	1640	"	"									
7. Slaughter-house fees	550	"	"				550	"	"	550	"	"									
8. Rent of cart-stands	50	"	"				50	"	"	50	"	"									
9. Private scavenging fees	2500	"	"		"	"	2500	"	"	2450	"	"							50	"	"
10 Rent of Buildings	240	"	"				240	"	"	240	"	"									
11. Tax on vehicles	1260	"	"	60	"	"	1200	"	"	1150	"	"							50	"	"
12. Tax on Animals	1280	"	"	100	"	"	1180	"	"	1000									180	"	"
13. Contribution from Mt. Board	1850	"	"				1850	"	"	1850	"	"									
Total ..	61890	"	"	960	"	"	60930	"	"	58110	"	"	50	"	"	350	"	"	2420	"	"

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.	400	"	"	120	"	"	520	"	"	400	"	"				120	"	"							
2. Tax on buildings	1160	"	"	550	"	"	1710	"	"	1200	"	"				310	"	"	200	"	"	96-97			
3. Tax on lands	360	"	"	230	"	"	590	"	"	400	"	"				190	"	"							
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	200	"	"				200	"	"	50	"	"				150	"	"							
10 Rent of Buildings																									
11 Taxes on vehicles	140	"	"				140	"	"	50	"	"				90	"	"							
12. Taxes on animals.	260	"	"				260	"	"	100	"	"				160	"	"							
13 Contribution from D.B. Board.																									
Total ..	2520	"	"	900	"	"	3420	"	"	2200	"	"				1020	"	"	200	"	"				

Statement VI.—Revised Estimate for 1896-97.

STATEMENT VI.—Revised Estimate—(Receipts) for 1896-97.

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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	-966	9	5							-970	-	-	-700	-	-	
b. Endowments Govt. Grant ..	7500	-	-							7500	-	-				
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53) ..	4404	10	6	3732	5	6	5295	5	6	9700	-	-	9500	-	-	Vide para 4 of the report.
b. Tax on buildings (section 63) ..	13,776	13	8	9275	11	9	10523	2	4	24690	-	-	24200	-	-	Do 5 Do.
c. Tax on lands (section 63) ..	4767	14	2	4253	14	4	5232	1	10	10000	-	-	10000	-	-	Do. 6 Do.
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with spirings and palanquins (section 77) ..	718	8	-	346	-	-	431	8	-	1150	-	-	1100	-	-	Do 7 Do
f. Tax on animals (section 77) ..	697	-	-	467	2	-	403	-	-	1100	-	-	1100	-	-	
g. Tax on carts and other vehicles without springs (section 85) ..	250	-	-	227	-	-	310	-	-	560	-	-	560	-	-	
h. Tolls (section 91)—																
Gross receipts	2363	11	6	699	10	5	1016	4	6	3380	-	-	3950	-	-	Do. 8 Do.
i. Penalties on account of—																
i. Tax on arts	6	9	-	4	8	-	3	7	-	10	-	-	10	-	-	
ii. Tax on buildings ..	11	-	-	16	1	-	8	15	-	10	-	-	30	-	-	
iii. Tax on lands	13	5	-	5	10	-	6	11	-	20	-	-	30	-	-	
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c ..	1	-	6													
vi. Tax on animals	1	10	-													
vii. Tax on carts, &c. ..																
viii. Evasion of tolls																
3. REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds	71	4	6	19	5	6	18	11	6	90	-	-	70	-	-	Vide para 9 of the report.
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	9	-	-	1	8	-	161	-	-	170	-	-	70	-	-	Do 10 Do
ii. Rent of buildings	160	-	-	-	-	-	140	-	-	300	-	-	240	-	-	Do. 11 Do.
iii. Avenue receipts	48	7	9	1112	9	3	21	8	3	70	-	-	70	-	-	
iv. Fees from Travellers' Bungalows	343	8	-	85	8	-	106	8	-	450	-	-	320	-	-	Do 12 Do
b. i. Sale-proceeds of lands and buildings	400	-	-							400	-	-				Do. 13 Do
ii. Produce of lands, gardens, &c.	31	3	3				8	12	9	40	-	-	10	-	-	Do. 14 Do
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	19	6	3	108	11	-	30	9	9	50	-	-	50	-	-	
Carried forward ..	28085	1	1	19388	8	9	25867	9	5	53950	-	-	53160	-	-	

46

47

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97., 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 ..	28085 1 1	19388 8 9	25867 9 5	53950 " "	53160 " "	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	29 2 6	106 " 6	" 11 6	30 " "	150 " "	Vide para 15 of the report.
d. i. Fees from educational institutions	280 6 11	105 12 9	119 9 1	400 " "	300 " "	Do. 17. Do.
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	3 2 "	" 6 "	16 12 "	20 " "	210 " "	Do. 16 Do.
ii. Other Hospital receipts ..						
f. i. Income from markets ..	923 15 7	435 14 3	716 " 5	1640 " "	2000 " "	Do 18 Do.
ii. ,, slaughter-houses.	398 1 7		151 14 5	550 " "	580 " "	
g. Other fees						
i. Distraint fees	57 13 "	56 " "	42 3 "	100 " "	150 " "	Do 19 Do
ii. License fees	1195 " "	559 4 "	1005 " "	2200 " "	2200 " "	
iii. Cartstand fees	30 6 4	8 6 8	19 9 8	50 " "	80 " "	
iv. Other fees	" 8 "	1 " "				
h. Fines under Municipal and other Acts	161 8 7	79 14 9	88 7 5	250 " "	600 " "	Do 20 Do
i. Interest on investments—						
i. Genral, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..	30 " "	35 " "	30 " "	60 " "	120 " "	Do. 21 Do.
Buildings						
Municipal Schools ..		381 1 "	650 " "	650 " "	650 " "	
Other purposes	81 5 4	58 5 4	58 10 8	1110 " "	1110 " "	
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..	25 " "	7525 8 "	15 " "	40 " "	40 " "	
b. From Local Boards—						
i. Education						
ii. Medical	3900 " "	290 " "	" " "	3900 " "	3900 " "	
iii. Other purposes						
Carried forward ..	35201 10 11	29031 2 "	28781 7 7	63980 " "	64280 " "	

Statement VI.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	35201 10 11	2903 1 2 -	2878 7 7	63980 - -	64280 - -	
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 ..	1629 5 -	554 - -	870 11 -	2500 - -	3500 - -	Vide para 22 of the report.
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	12 - -	2 11 4	8 - -	20 - -	100 - -	
iii. Fee for numbering carts, &c.	15 10 -	11 1 -	21 6 -	40 - -	40 - -	
iv. Other items ..	237 - 8	7 11 -	92 15 4	330 - -	430 - -	
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	607 57		2 10 5	610 - -	10 - -	
Total Receipts ..	37703 - 2	29609 12 4	29780 2 4	64180 - -	68360 - -	
Grand Total ..				71010 - -	67660 - -	

Statement VI—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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	108 2 4		626 13 8	730 " "		Vide para 24 of the report.
b. Buildings	2062 9 7	980 " "	4365 6 5	6230 " "	7560 " "	Do. 25 Do
c. Drainage						
d. Water-supply	250 " "		70 " "	320 " "		Do. 26 Do
2. Repairs—						
a. Communications	5763 5 1	2833 1 6	6186 10 11	11950 " "	9000 " "	Do 27. Do
b. Buildings	562 14 -	23 1 6	184 2 "	750 " "	700 " "	Do.
c. Drainage—						
i. Repairs to works ..						
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.			300 " "	300 " "		Do. 28 Do
ii. Establishment						
iii. Contingencies		3 " "				
3. Establishment	486 " 5	204 " "	363 15 7	850 " "	850 " "	
4. Tools and Plant and other stores.						
5. Contributions—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	9229 15 5	4043 3 -	12100 - 7	21330 " -	11300 " "	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	76 12 11	41 " -	43 3 1	120 " "	190 " "	Do. 29. Do.
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	791 9 -	402 8 3	468 7 "	1260 " "	1260 " "	
b. Contingencies	376 - 3	83 5 9	23 15 9	400 " "	270 " "	Do Do 30 Do.
ii. On Salary-Results System—						
a. Fixed Payments	1520 3 5	783 8 4	1129 12 7	2650 " "	2650 " "	
b. Results Grants	395 14 -		334 2 -	730 " "	730 " "	
c. Contingencies	292 1 5	257 4 11	457 14 7	750 " "	750 " "	
3. Salary Grants	265 5 4	359 " 6	174 10 8	440 " "	440 " "	
4. Results Grants		976 " "	1000 " "	1000 " "	1000 " "	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	3717 14 4	2907 11 9	3632 1 8	7350 " -	7290 " "	

tatement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	3717	14	4	2907	11	9	3632	1	8	7350	"	"	7290	"	"	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	159	"	"	80	"	"	81	"	"	240	"	"	240	"	"	
ii. Contingencies							30	"	"	30	"	"	30	"	"	
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	60	"	"				40	"	"	100	"	"	100	"	"	
b. Common gymnasium—																
i. Establishment	119	"	6	60	"	"	60	15	6	180	"	"	180	"	"	
ii. Contingencies	76	"	"				24	"	"	100	"	"	100	"	"	
c. Other items																
Total, Grant II ..	4131	14	10	3047	11	9	3868	1	2	8000	"	"	7940	"	"	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a Establishment	2062	7	4	945	1	11	1037	8	8	3100	"	"	3100	"	"	
b. Medicines and Supplies	3590	3	"	2191	1	"	3909	13	"	7500	"	"	7500	"	"	Vide para 31 of the report.
c. Diet of Patients	1576	5	9	523	8	6	823	10	3	2400	"	"	3000	"	"	Do 32 Do
d. Sundries and Contingencies ..	700	14	4	902	4	1	197	1	8	900	"	"	720	"	"	Do 33 Do
e. Contributions to Local Boards ..	200	"	"							200	"	"	200	"	"	
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..				320	"	"	110	"	"	110	"	"	110	"	"	
ii. Sanitary Inspection ..				217	"	"	200	"	"	200	"	"	200	"	"	
iii. Medical Reserve staff ..				42	"	"	40	"	"	40	"	"	40	"	"	
iv. Cutlers' Establishment ..				4	"	"	"	"	"	"	"	"				
b. Contributions to Local Boards, &c., for—																
i. Medical Schools																
ii. Reserve staff																
c. Other contributions																
3. Vaccinations—																
a. Establishment	384	9	7	194	1	"	215	6	5	600	"	"	600	"	"	
b. Contingencies	88	6	6	8	4	"	141	9	6	150	"	"	240	"	"	Do 34 Do
c. Contributions to Local Boards ..																
Carried forward ..	8552	14	6	5349	4	6	6947	1	6	15500	"	"	15760	"	"	

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	8552	14	6	5349	4	6	6947	16		15500	"	"	15760	"	"	
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	224	"	"	110	13	6	116	"	"	340	"	"	340	"	"	
b. Contingencies	84	"	"				6	"	"	90	"	"	10	"	"	Vide para 35 of the report.
5. Conservancy, Road cleaning and Road watering—																
a. i. Establishment	5540	8	"	2749	11	2	3279	8	"	8820	"	"	7870	"	"	Do 36 Do
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1253	10	6	1236	1	"	586	5	6	1840	"	"	1600	"	"	
b. Private scavenging—																
i. Establishment	1727	14	"	1017	"	"	702	2	"	2430	"	"	3380	"	"	Do Do Do.
ii. Contingencies, such as cost of scavenging carts, &c.	281	3	6	237	6	"	218	12	6	500	"	"	500	"	"	
c. Cholera charges + infectious diseases	281	7	2	24	5	6	468	8	10	750	"	"	50	"	"	Do 37 Do
d. Contingencies																
Total, Grant III ..	17925	9	8	10724	9	8	12324	6	4	30270	"	"	29510	"	"	

GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. Lighting—																
a. Establishment																
b. Contingencies	1880	5	5	332	7	10	1419	10	7	3300	"	"	3000	"	"	Do 38 Do
2. i. Markets—																
a. Establishment	56	"	"	28	"	"	24	"	"	80	"	"	80	"	"	
b. Contingencies																
ii. Slaughter-houses—																
a. Establishment	32	"	"	16	"	"	18	"	"	50	"	"	50	"	"	
b. Contingencies				240	"	"	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	32	"	"	32	"		18	"	"	50	"	"	50	"	"	
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. ..	9	12	"	22	3	7	10	4	"	20	"	"	20	"	"	
Carried forward ..	2218	1	5	751	13	5	1841	14	7	4060	"	"	3760	"	"	

Statement VI —Revised Estimate—(Charges) for 1896-97 —*continued*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	2218	1	5	751	13	5	1841	14	7	4060	"	"	3760	"	"	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.	21	13	7	5	8	"	8	2	5	30	"	"	1500	"	"	Vide para 39 of the report.
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes							60	"	"	60	"	"	60	"	"	
iii. Printing	516	5	7	229	10	7	183	10	5	700	"	"	700	"	"	
iv. Compensation for lands ..	51	12	"	"	"	"	8	4	"	60	"	"	"	"	"	
v. Other items	5	"	"				125	"	"	130	"	"	300	"	"	
Law charges Ctt.	118	11	"	76	8	"	61	5	"	180	"	"	180	"	"	
Total, Grant IV ..	2931	11	7	1063	8	"	2288	4	5	5220	"	"	6500	"	"	

GRANT V—																
a. General Establishment—																
i. Office Establishment ..	1583	1	4	777	8	11	846	14	8	2430	"	"	2430	"	"	
ii. Inspection																
b. Collection of Municipal Taxes—																
i. Establishment	1222	5	9	224	8	3	407	10	3	1630	"	"	1630	"	"	
Revision Establishment.	299	3	2				440	12	10	740	"	"				Vide para 40 of the report.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	178	15	6	130	8	8	21	"	6	200	"	"	200	"	"	
c. Collection of Tolls—																
i. Establishment	-	-	-	-	-	-	-	-	-	-	-	-				
ii. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	10	"	"	
d. Office contingencies other than (*b*) (ii)	621	11	3	160	15	10	178	1	9	800	"	"	800	"	"	
e. Contributions for Central office and Audit establishments ..				380	"	"	370	"	"	340	"	"	340	"	"	
Contribution to Calcutta Club	40	"	"	25	"	"	20	"	"	60	"	"	60	"	"	
Total, Grant V ..	3945	5	"	1701	9	8	2281	11	"	6230	"	"	5500	"	"	
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 ..	430	3	5	3	15	11	429	12	7	860	"	"	900	"	"	
b. „ of current year ..				472	8	"										

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97			Actuals of the last four months of 1895-96			Probable charges of the last four months of 1896-97			Total of columns 2 and 4.			Budget grant 1896-97, 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	75	14	2	851	"		321	1	10	110	"	"				
Refunds of other than current collections..	395	3	1	46	15	6	4	12	11	400	"	"	100	"	"	
Discount																
Pensions and gratuities	321	"	"	"	"	"	"	"	"	320	"	"				Vide para 41 of the report.
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Totsal Expenditure ..	3940	6	13	2	3159	2	6	353	3	2	10	7470	"	"	6350	"	"	
Balances—																
a. Municipal Fund																
b. Endowments										1239	"	"	390	"	"	
c. Water-tax Fund										3500	"	"				
Grand Total ..										7410	"	"	6760	"	"	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Calicut for the year 1896-97.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Entries as per Statement II wherever there is alteration ..													
Grant I Repairs Communications.	9000	"	"	1083	13	"				10083	13	"	
" New works Communications.	"	"	"	35	6	8				35	6	8	
" Do	"	"	"	321	"	"				376	6	8	
" Do	"	"	"	77	2	"				453	8	8	
" Do	"	"	"	80	"	"				533	8	8	
" Do	"	"	"	57	5	9				590	14	5	
" Repairs Communications.	9000	"	"	111	2	8				10194	15	8	
" Do	9000	"	"	74	14	6				10269	14	2	
" Do	9000	"	"	8	14	6				10278	12	8	G. O. no. 1126 m dated 24th August 96
" Do	9000	"	"	10	"	"				10228	12	8	
" Do	9000	"	"	25	8	"				10254	4	8	
" Do	9000	"	"	5	4	"				10259	8	8	
" Do	9000	"	"	25	10	6				10285	3	2	
" Do	9000	"	"	7	"	"				10292	3	2	
" Do	9000	"	"	7	7	"				10299	10	2	
" Do	9000	"	"	12	"	"				10311	10	2	
" Do	9000	"	"	27	"	"				10338	10	2	
" Do	9000	"	"	39	6	"				10378	"	2	
" New works Communications	"	"	"	87	11	3				678	9	8	
" Do	"	"	"	29	6	10				708	"	6	
" New works Buildings.	750	"	"	24	9	7				774	9	7	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Calicut for the year 1896-97—*continued.*

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
Grant I Repairs Buildings.	Rs 100 — —	Rs. 6 4 6	Rs. A. P.	106 4 6	
" III Repairs Communications.	9000 — —	65 14 —		10443 14 2	G.O. no 1426 m. mis dated 21st August 96.
" III Hospital Establishment.	3100 — —	3 14 9		3103 14 9	G.O. 1212 m. 8/8-7-96
Grant I New works Buildings.	750 — —	1164 1 —		1938 10 7	
" Repairs Communications.	9000 — —	1 13 —		10445 1 2	
" Do	9000 — —	6 8 —		10451 9 2	
" Do	9000 — —	4 9 14		10456 2 6	
" Do	9000 — —	2 12 —		10458 14 6	
" Do	9000 — —	8 3 8		10467 1 2	
" Do.	9000 — —	9 5 14		10476 6 6	
Grant I Establishment.	850 — —		2 14 —	847 12 —	
	850 — —		3 10 8	8411 1 14	
	850 — —		7 2 —	836 15 14	
	850 — —		11 13 6	825 1 10	
	850 — —		14 — —	821 1 10	G.O. no 1936 m. mis Dated 13th November 96.
	850 — —		19 14 —	801 13 10	
Grant I Repairs Communications.	9000 — —	2 14 —	35 — —	766 13 10	
" Do	9000 — —	3 10 8		10478 10 6	
" Do	9000 — —	7 2 —		10482 5 2	
" New works Communications.	— — —	11 13 6		10489 7 2	
Grant IV Misc. Charges	— — —	4 — —		719 14 —	
Grant I Repairs Communications	9000 — —	19 14 —		4 — —	
Grant I Water Supply Contingencies	— — —	35 — —		10508 11 2	
Do Grant I. Establishment	1830 — —	368 — —		35 — —	

W.O. 1097 m. 1-7-96

62

Statement VII.—Tolls.

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

63

STATEMENT V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 1897. Number of years.	Amount re-paid. Up to 31st March 1897. Amount.	Amount re-paid. In 1897-98.	Amount transferred to Sinking Fund. Up to 31st March 1897. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1897. Amount.	Amount transferred to Sinking Fund. In 1897-98.	Invested out of the total amount transferred up to end of 1897-98. In Government Securities.	Invested out of the total amount transferred up to end of 1897-98. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rs 30,000 at 4 1/2 p.c. interest	Rs 20000 to pay off the outstanding claims on account of Compensation awarded for lands taken up for widening the Robinson Road. The loan was taken for 1890 repayable at the end of 20 years.	G.O. no 99 M. mis dated 25th Jany 89	7	7000 " "	1000 " "	"	" " "	" " "	" " "	" " "
Company on account of Railway sections. The loan was taken in 1891 repayable in 10 yearly instalments.	Rs 10000 to pay off the balance due to Travancore Railway	G.O. no 12 M. mis dated 7th January 1891	6	6000 " "	1000 " "	"	" " "	" " "	" " "	" " "
		Total	13	13000 " "	2000 " "					

Chairman

64

Statement of proposition for revision of Establishment. Calicut municipality.

Order No.	Order Date	Office to which the proposition refers.	Nature of Charge. Present scale. No.	Designation	Pay maximum	Pay minimum	Proposed Scale. No.	Designation	Pay maximum	Pay minimum	Proposition Increase Amount	Proposition Decrease Amount	Grounds of proposition.
				Town Paraya School.	Rs. a. p.	Rs. a. p.		Town Paraya school.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
		Grant II Education.	1	Head master	8-0-0	8-0-0	1	Head master	8-0-0	8-0-0			
		II On Salary Results System.	1	Second master.	7-0-0	7-0-0	1	Second master	7-0-0	7-0-0		5-0-0	Vide para 55 of the Report
		(a) Fixed payments.	1	Third master.	5-0-0	5-0-0	1						
				Nagaram school.				Nagaram School.					
			1	Head master	7-0-0	7-0-0	1	Head master	8-0-0	8-0-0	1-0-0		Vide para 57 of the Report
			1	Second master.	5-0-0	5-0-0	1	Second master.	5-0-0	5-0-0			
			1	Third master.	4-0-0	4-0-0	1	Third master.	4-0-0	4-0-0			
				Mopla girl school.									
			1	Head mistress.	10-0-0	10-0-0						10-0-0	Ds 55 Ds
			1	Second mistress.	6-0-0	5-0-0						5-0-0	Ds 55 Ds
								Madrasnaphil Islam.					Ds 57 Ds
							1	Head master.	7-0-0	7-0-0	7-0-0		Ds 57 Ds
							1	Second master.	6-0-0	6-0-0	6-0-0		
			23	Remaining section of estt.	169-8-0	169-8-0	23	Remaining section of Estt.	169-8-0	169-8-0			
		Grant III (Sanitation & medl. Service)											
		1. Hospitals & Dispensaries.	1	2nd class medical Subordinate	35-0-0	35-0-0	1	2nd Class medical Subordinate	55-0-0	55-0-0	20-0-0		Ds 58 Ds
		(a) Establishment.	1	Clerk.	10-0-0	10-0-0	1	Clerk	11-0-0	11-0-0	1-0-0		Ds 58 Ds
			18	Remaining Section of Estt.	213-8-0	213-8-0	19	Remaining Section of Estt.	213-8-0	213-8-0			
		5. Conservancy Road cleaning & Road watering											
		(a) i Establishment.	3	Asst. Sanitry. Inspectors at Rs 20	60-0-0	60-0-0	4	Asst. Sanitry. Inspts at Rs 20.	80-0-0	80-0-0	20-0-0		
			14	Scavengers at Rs 6	84-0-0	84-0-0	27	Scavengers at Rs 6	162-0-0	162-0-0	78-0-0		
			2	Jothies at Rs 10	20-0-0	20-0-0	4	Scavengers at Rs 7	28-0-0	28-0-0	8-0-0		
			82	Remaining section of Estt.	491-8-0	491-8-0	82	Remaining section of Estt.	491-8-0	491-8-0	106		Vide para 36 of the Report
		6 Private Scavenging.											
		1. Establishment.	1	Asst Sanitary Inspector.	20-0-0	20-0-0							
			2	Scavengers at Rs 7-8-0	15-0-0	15-0-0	8	Scavengers at Rs 7.	56-0-0	56-0-0		106-0-0	
			6	Scavengers at Rs 10.	60-0-0	60-0-0	20	Scavengers at Rs 6.	120-0-0	120-0-0			
			23	Scavengers at Rs 6.	138-0-0	138-0-0							
			7	Scavengers at Rs 7	49-0-0	49-0-0							

Municipal office
Calicut 16 January 97

Subramanya Ayyar
Chairman.

Extract from the Proceedings of the Municipal Council, Calicut at a Meeting held on the 14th January 1897.

Present

Rao Sahib S. Swaminatha Iyer Avergal B. A.
Surgeon Lieut. Col. J. J. Hackett Wilkins
Captain N. L. W. Hamilton.
M. R. R. K. Krishnan Nair Avergal B. A. B. L. C. E.
" J. M. Appu Nedungadi Avergal B. A. B. L.
" P. A. Krishna menon Avergal.
" P. P. Karunakara menon Avergal
" P. Krishna menon Avergal
" M. A. Subramania Iyer Avergal.
" Cooverjee Ardeshir Avergal.
" M. Ichuppu menon Avergal
" Co. Veeco Moopan Avergal
" Vathamachand Rama Chand Sett Avergal.
" T. Cheekkutty Koya Avergal.
" K. M. Brown Esqre
Mr. J. W. Gomes.

(2) Read revised estimate for 96-97 and budget estimate for 97-98.

Passed with the following modifications.

(1) Proposed by Surgeon Lt. Col. J. J. Hackett Wilkins District medical and Sanitary officer Malabar and seconded by the Chairman that an increase of one rupee per mensem may be given to the Hospital clerks.

Carried by a majority

(2) Proposed by M R R P. P. Karunakara menon Avergal and seconded by M R R J. M. Appa Nedungadi Avergal that the allotment of Rs 11,000 under Grant in

Grant I "Communication Repairs" in the draft budget be reduced to Rs 9000/ the balance of Rs 2000 being utilized as detailed below:

1) Rs 500/- for increasing lights
2) Rs 1500 for the Construction of a foot path bridge at Mangavu a work of great public utility as recorded in para 350 of the budget report for 96-97 embodied in G.O. No 525 M dated 24th March 1896 (Local and municipal)

(1) The Council by a majority is in favour of reducing the allotment for "Communication Repairs" by Rs 500/ for increasing lights.

2) Item no 2 was not approved of by a majority of the Council as the roads require the allotment of 10500 Rs at least. The Council resolved to add the following in the draft budget Covering letter.

"The Council is fully alive to the neeeessity for the Mankavu bridge which was referred to in paras 35 and 35 of the previous budget reports embodied in G.O's dated 28th February 95 No 316 M and 24th March 96 no. 525 M respectively but has not made any provision for it in the neset years' budget owing to the paucity of funds. The Council will bring the matter forward to the notice of Government neset year if funds accrue".

× × × ×

Sd/- S. Swaminathaiyer
Chairman.

(True extract.)

Municipal office
Calicut 14th January 97

Sd/- Chairman.

Van

7

more

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. Rao Sahib S. SWAMINATHA IYER Avargal, B.A., Chairman, Municipal Council, Calicut, to the Secretary to Government, Local and Municipal Department (through the Collector of Malabar), dated 14th January 1897, No. 69.

I have the honour to submit herewith the revised estimate for 1896–97 and the budget estimate for the year 1897–98 as approved by the council at its meeting held on the 14th instant.

REVISED ESTIMATE FOR 1896–97.

2. The budget allotments entered in the revised estimate are those sanctioned in G.O., No. 525 M., dated 24th March 1896.

3. *Opening Balance.*—The year opened with a *minus* balance of Rs. 966–9–5, against an estimated *minus* balance of Rs. 700.

Receipts.

4. *Tax on Arts.*—The income from this source is estimated at Rs. 9,700, against Rs. 9,500, the budgeted figure, and Rs. 7,870, the actuals of 1895–96. The tax registers were thoroughly revised this year and this accounts for the increase.

5. *Tax on Buildings.*—The total demand as finally settled under arrears and current is Rs. 26,810. A sum of Rs. 24,600 is expected to be realized before the close of the year. Steps have been taken to clear off the old arrears.

6. *Tax on Lands.*—The final demand under arrears and current is Rs. 10,890. A sum of Rs. 10,000 will be realized within the year. Steps have been taken to clear off the old arrears.

7. *Tax on Vehicles with springs and Palanquins.*—The Government having sanctioned the council's proposal to levy a tax on bicycles and tricycles for the second half-year, the provision under this head is raised by Rs. 50.

8. *Tolls.*—The decrease of Rs. 570 under this head is due to the fact that the toll farms fetched only Rs. 3,380, against Rs. 3,950 provided in the budget.

9. *Pounds.*—The increase of Rs. 20 under this head is based on the actuals of the first eight months of the year.

10. *Rent on Lands.*—The increase of Rs. 100 is due to the arrears of rent for the Kallai landing place due by Mr. Brown, which will be collected this year.

11. *Rent of Buildings.*—The increase of Rs. 60 is the arrears of rent of the previous year, which was collected during the current year.

12. *Fees from Travellers' Bungalow.*—The increase of Rs. 130 is based on the actuals of the first eight months of the year.

13. *Sale-proceeds of Lands.*—The sum of Rs. 400 shown against this head is the sale-proceeds of Palayakadhiyaragom paramba ordered to be sold in G.O., Mis. No. 772 M., dated 6th May 1896.

14. *Produce of Lands and Gardens.*—The increase of Rs. 30 is based on the actuals of the first eight months of the year.

15. *Conservancy Receipts.*—The decrease of Rs. 120 under this head is due to the fact that the municipal rubbish is now carted beyond the municipal limits, where there is no demand for it, with reference to paragraph 2 of G.O., No. 525 M., dated 24th March 1896.

16. *Sale-proceeds and Composition Fees of Medicines.*—Though a provision of Rs. 210 has been made in the budget under this head, a sum of Rs. 3–4–0 only has been realised during the first eight months of the year. The council has since sanctioned a scale of fees for dieting charges and the value of medicines supplied from the hospital store to be recovered from certain classes of in- and out- patients.

17. *Fees from Educational Institutions.*—The Pakkavil primary school having been raised to the standard of a lower secondary school, a sum of Rs. 100 in excess of the budget estimate is expected to be realized.

18. *Income from Markets and Slaughter-houses.*—Rs. 2,190 under these heads represent the results of the sale at public auction being Rs. 390 less than the budget figure.

19. *Distraint Fees.*—The decrease of Rs. 50 is based on the actuals of the first eight months of the year.

20. *Fines under Municipal and other Acts.*—The decrease of Rs. 350 is due to the fact that the amount of fines imposed by the Bench of Magistrates is very low and that imprisonment in lieu of fine is given as a substantive punishment in some cases.

21. *Grants and Contributions from Government*—(1) *Education—Normal Stipends.* —Of the three normal stipendiaries (one lower secondary and two primary) provided for in the budget, only two primary stipendiaries sought admission in the school. This accounts for the decrease of Rs. 60 in the revised estimate.

22. *Recoveries on account of Private Scavenging.*—A sum of Rs. 2,500 have been provided in the revised estimate, against the budget estimate of Rs. 3,500. The actuals of the first eight months of the year are Rs. 1,630. The scale of fees has been thoroughly revised by the Chairman, and several irregularities which resulted in loss to the council have been rectified. Steps have been taken to make private scavenging self-supporting.

23. Including Rs. 7,500, the grant made by Government for fitting up the Kannanparamba and the elephant lines into burial-grounds, the total receipts amounted to Rs. 74,010, against the original estimate of Rs. 67,660.

Charges.

24. *Grant 1, New Works—Communications.*—The sum of Rs. 730 shown under this head was sanctioned by the council for the following works, which were found to be very necessary :—

		Rs.	A.	P.
For re-constructing the Kallingal bridge	.. .. ..	341	0	0
" " seven other culverts and small bridges which were out of order	.. ..	390	2	10
Total	..	731	2	10

25. *New Works—Buildings.*—Details for the sum of Rs. 6,430 shown under this head are given below :—

	Rs.	A.	P.
(*a*) Amount of advance made in 1894–95 for constructing the Silchar cinerator	450	0	0
(*b*) Amount of further advance made in 1896–97 for constructing the Silchar cinerator	750	0	0
(*c*) Balance of amount due to Messrs. D. Raju & Co. for metal latrines purchased in previous years, for which there was no provision in the current year's budget	1,164	1	0
(*d*) For constructing a stable and a pandal in the hospital compound	64	9	7
(*e*) Amount proposed to be spent in 1896–97 in adopting the Kannanparamba and the elephant lines into Mappilla burial-grounds	4,000	0	0
Total ..	6,428	10	7

(*a*) *and* (*b*) The cinerator has not as yet been completed. In his letter, No. 1298, dated 31st August 1896, the Executive Engineer who is in charge of the work has intimated to me that the work will be completed on receipt of further information from Messrs. T. E. Thompson & Co., Calcutta, who supplied the materials and to whom a reference has been made on the subject.

(*c*) A sum of Rs. 1,164–1–0 was still due to Messrs. D. Raju & Co. for metal latrines purchased in previous years. Though provision was made for it in the revised estimate of the last year, still the amount was not paid to the firm, who threatened to sue the council unless the claim was promptly discharged. The council was therefore obliged to sanction the amount and to incur the charges though there was no provision for it in the current year's budget.

(*d*) A sum of Rs. 4,000 is proposed to be spent in fitting up the Mappilla burial-grounds. The estimate and the plan connected with this work were sent to the Superintending Engineer on the 30th March 1896. That officer called for plans and sight surveys, which were furnished to him with this office letter, dated 8th June 1896. He returned the papers suggesting that the matter should be referred to the Sanitary Board with plans of the buildings. The maistry who was in charge of the overseer's work not having been able to prepare the plans, the new overseer, who was appointed on the 27th July 1896, was directed to do so, and the papers were sent to the Sanitary Engineer with plans, &c., complete on the 31st October 1896. They are pending before the Sanitary Board. Arrangements have been made to get the work done through the Mappillas who are interested in the matter before the south-west monsoon sets in.

26. *New Works—Water-supply.*—The sum of Rs. 320 shown under this heading is the charge incurred in sinking a pot- well with reference to the remarks of the Sanitary Board embodied in G.O., Mis. No. 583 M., dated 31st March 1896. The council regrets to state that the well came to grief in May 1896. The pit received a supply of water and nothing could be done to it till now. The Sanitary Engineer inspected the well and remarked that, as the object of the Sanitary Board was to ascertain the nature of the strata at different depths, boring would suffice. The council tried its best to get a boring instrument, but in vain. Another well will have to be sunk near the old well.

27. *Repairs—Communications.*—A sum of Rs. 9,000 only was provided in the budget for metalling a portion of the Beypore coast road and for special repairs to certain roads which were in very bad order, against Rs. 11,710, the actuals of 1895–96. Many culverts which were neglected by the A system contractor of the previous years required re-planking, and this had to be done. Petty repairs had to be done to several roads to put them in proper order. The council therefore sanctioned an allotment of Rs. 513 for repairs to culverts and Rs. 1,084 for petty repairs in pursuance of the orders of Government conveyed in paragraph 4 (2) of G.O., No. 525 M., dated 24th March 1896. A sum of Rs. 1,318 due to the A system contractor of the last year was paid in April of this year. These additional charges account for the increase of Rs. 2,950 over the budget allotment of Rs. 9,000 under this head.

28. *Repairs—Water-supply.*—The sum of Rs. 300 shown under this head is the value of a pump which the late Chairman obtained from Mr. Brown for bailing out water from the Kuttichina and Mudalakolum tanks. The claim is pending before the council; but meanwhile provision is made to discharge the claim if the council sanctions the charge.

29. *Grant 2, Stipends to Normal Students.*—Provision was made in the budget for the entertainment of three normal students—one lower secondary and two primary. Only two primary students sought admission in the school. The provision for the lower secondary stipendiary was therefore not utilized. This accounts for the decrease in the revised estimate.

30. *Municipal School Contingencies.*—The increase in the revised estimate is due to the adjustment of the advance of Rs. 130 made in 1894–95 for making furniture to salary-system schools.

31. *Grant 3, Medicines and Supplies.*—Details for the sum of Rs. 7,500 provided under this head are given below :—

		Rs.	A.	P.
Cost of medicines, &c., supplied in 1894–95		696	0	11
,, ,, in 1895–96		4,175	9	0
,, purchased locally in 1896–97		480	0	0
,, supplied in 1896–97		2,150	0	0
Total ..		7,501	9	11

A supplemental indent, the approximate value of which is £25, has since been sanctioned by the Municipal Council; but as the year already closes with a large *minus* balance, the payment of the bill has been put off for the next year.

32. *Diet of Patients.*—The provision of Rs. 3,000 under this head is reduced by Rs. 600 on the basis of the actuals of the first eight months.

33. *Sundries and Contingencies.*—The provision under this head is raised by Rs. 180, as the expenditure during the first eight months has come up to the budget allotment.

34. *Vaccination Contingencies.*—The increase under this head over the budget estimate is due to the payment in the current year of the previous years' bills amounting to Rs. 196 for lymph supplied.

35. *Registration Contingencies.*—The increase of Rs. 80 in the revised estimate under this head is due to the following expenditure :—

	Rs.
For making boards with reference to Sanitary Commissioner's instructions contained in his notes embodied in G.O., No. 1221 M., dated 31st July 1895	66
For printing and binding the birth and death registers prescribed in G.O., No. 313, dated 22nd February 1896	18
Total ..	84

36. *Conservancy.*—The discrepancies under (5) (*a*) Conservancy, &c., establishment and under (5) (*b*) Private scavenging establishment are due to the fact that the pay of the establishments entertained for conserving public latrines was in some cases erroneously charged to private scavenging and that in some other cases private scavenging was worked at a disadvantage. For instance, a toty on Rs. 6 was conserving the Huzur office though the municipality received only Rs. 4 per mensem. Several private houses were conserved at nominal fees. These have since been rectified by the Chairman with effect from 1st June 1896. The budget allotment has not however been exceeded.

37. *Cholera and infectious diseases charges.*—A sum of Rs. 281–7–2 was spent during the first eight months of the year which is distributed as shown below :—

	Rs.	A.	P.
Cost of establishment entertained temporarily for the small-pox hospital	81	7	9
Cost of diets, &c., supplied to the small-pox in-patients ..	62	1	10
Temporary establishment, &c., charges incidental to steps taken to arrest the spread of cholera	137	13	7
Total ..	281	7	2

As there are a few cases of cholera in the town, the balance of Rs. 468-8-10 will be required for the pay of the temporary observation and preventive staffs, the carriage allowance of medical subordinates on cholera duty and the value of disinfectants purchased.

38. *Grant 4, Lighting charges.*—The excess of Rs. 300 over the budget allotment is due to the lighting bills of last year, aggregating Rs. 772-1-0, having been paid this year.

39. *Purchase of Fire-engine, &c.*—A provision of Rs. 1,500 was made under this head for purchasing fire-engines. As the year closes with a large *minus* balance the amount was not utilised though the council is fully alive to the necessity for it.

40. *Grant 5, Revision Establishment.*—Two inspectors on Rs. 40 each and two peons on Rs. 6 each were entertained from 1st July 1896 for the revision of house and land tax registers in the municipality (G.Os., Mis. No. 834 M., dated 14th May 1896, and Mis. No. 2140 M., dated 16th December 1896). A provision of Rs. 740 has been made to meet their pay for eight months.

41. *Pensions and Gratuities.*—The sum of Rs. 321 shown under this head is the actual expenditure incurred in paying gratuities to the accountant and the birth and death clerk of the municipal office as sanctioned by Government in its orders Mis. Nos. 1224 M. and 95 M., dated 31st July 1895 and 17th January 1896.

42. The year closes with a *minus* balance of Rs. 4,230. Early in July 1896 the present Chairman placed an exhaustive minute before the council on the financial position of the municipality. He stated that, owing to the low balances in the treasury, he was not able to meet the various demands, that one or two firms threatened to sue the council for value of materials, &c., purchased previously, that the bills of some of the contractors of the last year were due and that the year would close with a *minus* balance of Rs. 4,500. The council resolved to pay the old bills and appointed a committee to examine the financial position of the council. The committee has submitted its report which will be considered by the council in due course. The committee has not been able to suggest any means to augment the revenue. Its proposals for reduction of expenditure will receive the council's attention. As it is very necessary to be in a solvent position before undertaking works of utility, the council has not made any provision for new work of importance in the revised estimate for 1896-97 or in the budget estimate for 1897-98, though several works which would tend to the health, comfort and convenience of the tax-payers are wanted.

Budget Estimate, 1897-98.

43. *Tax on Arts.*—The tax registers having been revised this year, the council does not expect an increase under this head during the next year.

44. *Tax on Buildings and Lands.*—The amount estimated under this head is Rs. 3,500 more than the revised estimate for 1896-97. The increase is due to the revision of house and land tax registers. Government having in its order revising the budget for 1896-97 directed that the house and land taxes should be revised, the revision has been taken in hand and the work in the most populous divisions C, D, E and F has been completed. The result of the revision in the four divisions is given below. It shows an increase of about 15 per cent. on the existing assessments :—

Division.	Buildings.			Lands.			
	Demand for 1896-97.	Demand as revised.	Increase.	Demand for 1896-97.	Demand as revised.	Increase.	Total increase.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C	7,240	8,340	1,100	590	640	50	1,150
D	5,290	5,660	370	440	490	50	420
E	1,530	1,890	360	1,250	1,290	40	400
F	2,960	3,820	860	1,380	1,780	400	1,260
Total ..	17,020	19,710	2,690	3,660	4,200	540	3,230

The amount of the existing buildings and land taxes in the remaining four divisions is Rs. 14,070 as detailed in the margin. As these divisions are not thickly populated, the council does not expect to realize 15 per cent. of the increase as in the other divisions. To be on the safe side, it has taken credit for an increase of Rs. 1,500 in these divisions. Though the actual increase as revised by the revision inspectors may be over Rs. 4,500, the council deemed it safe to take credit for Rs. 3,500 only for the next budget, as the new assessments are being checked by division councillors and as there may be several cases of appeal against them.

	Rs.
A Division	3,330
B "	5,070
G "	4,010
H "	1,660
Total ..	14,070

45. *Tax on Vehicles with springs and Palanquins.*—The increase of Rs. 100 is due to the taxing of bicycles as sanctioned in G.O., Mis. No. 1487, dated 4th September 1896.

46. *Tolls—gross receipts.*—This is a fluctuating item based on the results of sales. The figures of the revised estimate have been adopted to be on the safe side.

47. *Rent of Lands.*—The provision of Rs. 60 under this head represents the rent of the landing place leased out to Mr. Brown at Rs. 5 per mensem.

48. *Fees from Educational Institutions.*—The increase of Rs. 130 over the revised estimate under this head is due to the resolution of the council—

(*a*) to levy increased rate of fees in the Pokkovil lower secondary school as per Government fee notification ; and

(*b*) to the levy of a low rate of fees for the first time in the Tali and Theyyambadi girls' schools.

49. *Grants and Contributions from Government—Municipal Schools.*—Rs. 540 shown under this head represent the following :—

Rupees 330 being results grants on account of girls' schools.
" 150 " " Mappilla schools.
" 60 " " Hindu schools.

50. *Loans from Government.*—Credit for a loan of Rs. 4,000 from Government is taken in reference to G.O., No. 526-A-M., dated 24th March 1896, for the purpose of completing the Mappilla burial-grounds.

51. The net receipts after deducting the *minus* balance of Rs. 4,230 amount to Rs. 73,590.

Charges.

52. *Grant 1, New Works—Buildings.*—The allotment of Rs. 7,500 under this head represents the balance of amount that will be required for completing the Mappilla burial-ground.

53. *New Works—Water-supply.*—A sum of Rs. 2,500 is provided in connection with the scheme for the supply of water to the Mappilla quarters from the Manancchira tank.

54. *New Works—Communications.*—The council is fully alive to the necessity for the Mankavu bridge which was referred to in paragraph 35 of the previous budget reports embodied in G.O's, No. 316 M., dated 28th February 1895, and No. 525 M., dated 24th March 1896, respectively, but has not made any provision for it in the next year's budget owing to the paucity of funds. The council will bring the matter forward to the notice of Government next year if funds accrue.

55. *Grant 2, Salary-results System Schools—Fixed Payments.*—The decrease of Rs. 80 under this head is due to following causes :—

	Rs.
(*a*) Amount provided for the opening of a Mappilla girls' school in 1896-97 not being repeated in 1897-98	180
(*b*) Abolition of the post of the third master in the Town Paraya school as the attendance was very low	60
Total ..	240

	Rs.
(*c*) Cost of the establishment of the Madrasa Nophimal Islam Muhammadan school	156
(*d*) Increase of one rupee to the pay of the headmaster of the Nagaram Mappilla school	12
Total ..	168

Decrease of Rs. 72 or Rs. 80 in round figures. Proposition statements for items (*b*), (*c*) and (*d*) are herewith submitted.

56. *Results Grants.*—On the recommendation of the Director of Public Instruction the council has provided Rs. 1,250 against Rs. 1,000 in 1896–97. The Assistant Inspector of Schools applied for an allotment of Rs. 1,500, but the council was not in a position to grant the whole sum for want of funds.

57. *General Remarks.*—The educational authorities made the following proposals in connection with the budget :—

(*a*) Increase of one rupee to the salary of the headmaster, Nagaram Mappilla school.

(*b*) The establishment of a Hindustani school (Madrasa Nophimal Islam Muhammadan school).

(*c*) Increase of Rs. 5 to the pay of the inspecting schoolmaster, Calicut Municipality.

(*d*) The appointment of a drawing master for the primary schools on a salary of Rs. 15 per mensem.

The council approved of proposals (*a*) and (*b*). The present inspecting schoolmaster having been transferred under the Malabar District Board temporarily, the council does not consider it necessary to increase the pay of the appointment now. The council is not in a position to provide funds for item (*d*).

58. *Grant 3, Hospitals and Dispensaries Establishment.*—The increase of Rs. 170 under this head represents the increase of pay to which the Hospital Assistant Ananthan will be entitled on his promotion to the first class from 1st July 1897 and the increase of pay to the clerk under the District Surgeon.

59. *Medicines and Supplies.*—The District Surgeon has applied for a provision of Rs. 3,500 under this head for the next year. To this must be added the value of the supplemental indent for the current official year. A provision of Rs. 4,000 has accordingly being made.

60. *Diet of Patients.*—A sum of Rs. 3,000 has been applied for by the District Surgeon, but the council has reduced it to Rs. 2,500 with reference to the revised estimate figures.

61. In forwarding the budget statements the District Surgeon made the following proposals :—

(*a*) To give an increase of Rs. 3 per mensem to his clerk.

(*b*) To make a provision of Rs. 160 to meet the increased pay of an Hospital Assistant.

(*c*) To provide for the following works :—

(i) for a separate cook-room, the present one being fit only for a store room ;

(ii) for repairs and ceilings to the quarters of the Hospital Assistant and the construction of a latrine and railings to his quarters ;

(iii) for the construction of a septic ward ; and

(iv) to open a gosha dispensary.

The council is willing to recommend an increase of one rupee to the clerk under the District Surgeon. Provision has been made for the increased allowance referred to in item (*b*). The council recognises that the works mentioned in item (*c*) are quite necessary, but for want of funds it has not made any provision in the budget. If next year there be no epidemic in the town, a portion of the allotment made for

cholera charges may be diverted for these works. The financial position of the council does not warrant the consideration of the question of opening a gosha dispensary under a lady doctor at present.

62. *Cholera charges and infectious diseases.*—An allotment of Rs. 2,000 has been made under this head with reference to G.O., No. 1028 M., dated 26th June 1895. The council regrets its inability to make the full provision of Rs. 3,000 as this can be done only by cutting the allotment under Grant 1. The roads are already maintained on starvation allowance.

63. *Lighting Contingencies.*—Rs. 2,500 amounts to the actual tender rates of this year. Rs. 500 more have been provided by the council for increasing the number of lights in all the divisions of the municipality.

64. *Purchase of Fire Engines, Buckets, &c.*—As remarked in paragraph 39 *supra*, it is very necessary to have some fire engines, as the town has no protection now against fire.

65. *Revision Establishment.*—The sum of Rs. 100 shown under revision establishment is the pay of the staff engaged in revising the house and land tax registers for March 1897.

66. The year is expected to close with a balance of Rs. 1,140. The council begs to assure Government that the affairs of the municipality are managed with due regard to economy ; the available balance will be utilized in improving the condition of the roads and the sanitation of the town.

Endt. on Cur. 21 M.

Forwarded.

2. The present Chairman deserves great credit for his able administration and the success which promises to attend his efforts to place the municipal finances on a satisfactory footing.

(Signed) G. W. DANCE,
Ag. Collector.

20*th January* 1897.

Review of the Calicut Municipal Budget for 1897-98.

50

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 268m of 1897, dated 14-1-97 from the Ch: Mo Calicut

Current No 5134 of 1897, dated 6-2-97 from the Director of Pub: Instn:

Current No. 5364 of 1897, dated 9-2-97 from the Surgn: General.

Current No. 936m of 1897, dated 2-3-97 from the Sanitary Commrs.

Order— N°: 601 m: 18/3/97

The estimated receipts and charges of the Calicut Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the ~~current~~ year 1896-97 and the actuals of 1895-96.

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	~~Budget~~ actuals 1897-98.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	-164	-700	6530	+180 ~~-130~~
Tax on Arts	7883	9510	9710	9710
Tax on Buildings and Lands	33104	34260	34630	38130
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	2127	2200	2250	2300
Tax on Carts	519	560	560	560
Tolls	5768	5800	5230	5230
Realizations under Special Acts	69	70	90	70
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	873	780	1480	830
Conservancy Receipts	117	150	30	"
Fees and Revenue from Educational Institutions ..	319	300	400	530
Fees and Revenue from Medical Institutions	30	210	20	70
Income from Markets and Slaughter-houses	2653	2580	2190	2190
License fees	2183	2200	2200	2200
Other fees	230	230	150	150
Fines under Municipal and other Acts	465	600	250	250
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	8161	950	890	840
Do. from Local Boards	3900	3900	3900	3900
Do. from other bodies	290	"	"	"
Recoveries for services to private individuals	1806	3500	2500	2500
Miscellaneous	188	570	390	360
Loans	"	"	"	4000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	1729	10	610	500
Total ..	72250	67660	74010	~~73690~~ 74500

more

Charges	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	28	..	730	8 ..	
Buildings	6238	750	4430	1500	
Drainage	"	"	-	"	
Water-supply	"	"	320	2500	
Repairs—					
Communications	11709	9000	11950	10500	
Buildings	493	700	750	700	
Drainage	"	"	"	"	
Water-supply	844	"	300	"	
Establishment	641	850	850	850	
Tools and Plant and other Stores	"	"	"	"	
Contributions for Public Works	"	"	"	"	
Total ..	19953	11300	21330	23050	
GRANT II—					
Training Schools	129	190	120	190	
Municipal Schools—					
(*a*) On the Salary System	1271	1530	1660	1580	
(*b*) On the Salary Result System	3370	4130	4130	~~3960~~	3790
Grants-in-aid—					
(*a*) Salary grants	359	440	440	440	
(*b*) Result grants	1013	1000	1000	~~1200~~	1000
(*c*) Combined grants	"	"	"	"	
(*d*) Building and Furniture grants	75	100	"	"	
Inspection	249	270	100	100	
Miscellaneous	180	280	270	270	
			280	280	
Total ..	6642	7940	8000	~~7650~~ 8070	
GRANT III—					
Hospitals and Dispensaries	10536	14520	14100	10670	
Contributions	600	360	350	350	
Vaccination	799	890	1050	900	
Registration of Births and Deaths	337	360	430	350	
Conservancy, Road-cleaning and Road-watering ..	14582	13400	14340	15230	
Total ..	26854	29510	30270	~~27500~~ 27490	
GRANT IV—					
Lighting	1993	3000	3300	~~3000~~	2500
Markets and Slaughter-houses	387	370	370	370	
Choultries	48	50	50	50	
Travellers' Bungalows	191	220	220	220	
Avenues	"	"	"	"	
Public Garden, Survey of Land, Fire and other charges ..	1250	2860	1280	2660	
Total ..	3869	6600	5220	~~6300~~	5800
GRANT V—					
Supervision and management	5140	5500	~~6320~~	~~5590~~	5870
Repayment of Debt	2000	2000	2000	2000	
Interest on loan	950	900	860	~~860~~	770
Advances Recoverable	272	"	110	-	
Refunds	37	100	400	100	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	320	"	
Investments	"	"	180	"	
Balance	6533	3910	~~1730~~	~~1140~~	3770
Total ..	72250	67660	74010	~~73540~~	74500

Note. Please see para 2 (b) of the Chairman's letter. The plan & estimate relating to the work in connection with the Sanitary Board dated 14th January 1897.

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 67480 and Rs 74740, respectively, against Rs 68360 and Rs 73750 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under tolls, income from markets, fees under Municipal and other Acts and private scavenging fees is partly met by an increase under sale proceeds of lands, etc, and advances recovered, while the increase in the charges appears mainly under Grant I. Under G.O. No. 889 L. dated 17th May 1894, the Municipal Council was not competent to sanction without reference to Government the allotment of Rs 1318 required for payment of dues to the Contractor referred to in para. 27 of the Chairman's letter. It is, however, now approved. The rules should be strictly followed in future. An allotment of Rs 3000 only will be sanctioned for the work connected with the Kaffila burial grounds, as it is not likely that more

more than this amount will be spent in the current year. The alterations in the Conservancy and private scavenging establishments shown in the proposition statement, which should have been explained in detail in para. 36 of the Chairman's letter, are sanctioned. The contribution for the Central office establishments will be raised from Rs 370 to Rs 463 or Rs 460 in round figures with reference to G.O No. 2391, dated 17th December 1896. The closing balance will then be Rs 180.

Budget Estimate for 1897-98.

3. Receipts. The receipts for the ensuing year are placed at Rs 74,320 against Rs 67,480 in the revised estimate, the increase appearing chiefly under the tax on buildings and loans from Government. An application in the prescribed form for the loan of Rs 4,000 required from Government for the completion of the Mappila burial grounds should be submitted at an early date. Meanwhile the credit taken under this head will be allowed to stand.

4. Charges (1) The probable charges are put down at Rs 72,450 against Rs 73,830 in the revised estimate, the decrease which occurs mainly under grants 3 and 5 being partly counterbalanced by an increase under grants 1 and 4:

(2) Grant 1. The allotment for the work connected with the Mappila burial grounds will be raised by Rs 1000, the amount of reduction made in the revised estimate for 1896-97 in para. 2 supra.

The allotment for "communications", which is more than double the toll revenue, will, in view of the financial position of the Taluq & of the necessity of increasing the balance, be reduced to Rs 8500

(3) Grant 2. The abolition of the Mappila Girls' school and of the post of third master on Rs 5 in the Town Parayan school proposed in para. 55 of the Chairman's letter is approved: but for want of funds the Government regrets its inability to sanction the establishment of the Madrasa Mophil Islamic Muhammadan school and the increase in the pay of the headmaster of the Nagaram Mappila school referred to in the same para, or to adopt the Director's recommendation in his letter read above to entertain a drawing

See para 50 of the Chairman's letter.
G.O. 3824 dt. 1-2-89.

drawing master on Rs 15. For the same reason, the allotment for result grants will be reduced from Rs 1250 to Rs 1000, the current year's figures. The omission pointed out in para 2 of the Director's letter should not be allowed by the Chairman to recur.

(4) Grants 3 and 4. The increase of one rupee in the pay of the District Surgeon's Clerk proposed in para 61 cannot be approved, as the necessity for it has not been explained. The attention of the Municipal Council is drawn to the remarks of the Sanitary Commissioner in clause (5) of his letter read above, and that of the Chairman to the omissions noticed in clauses (2) to (4). Similar neglect should be avoided for the future. The provision of Rs 500 for the purchase of additional lights will be struck out, as it must be post-poned for the present till the financial position has improved.

(5) Grant 5. The contribution for the central office establishments will be raised from Rs 370 to Rs 649 or Rs 650 in round number with reference to G.O No. 2391 L, dated 17th December 1896.

5. Debt and Closing Balance.

The provision made for payment of interest on loans will be reduced from Rs 840 to Rs 770. The budget, as revised by Government, closes with a balance of Rs 3770 or only 5.5 per cent of the estimated ordinary receipts. ~~This should be increased by effecting further economies wherever possible in the course of the year.~~

6. The Sec. is glad to note the 6/3/97 testimony borne by the Md. Secretarial to the admn. of the Chairman of the Municipality. Much however remains to be done; & every effort should be made to improve the resource & revenues of the Mty. & to effect economies wherever practicable.

S.H. (8/3/97)

The Chairman, M.C. Calicut.
" Collector of Malabar.
" President, Dt. Bd., Malabar.
" Accountant-General.
" Director of Public Instruction
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.

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