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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue.....DEPARTMENT

G.O. No.	<i>412</i>	<u>Press</u>
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Municipal Report.

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

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

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

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

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

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

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

7. *Grant III., Civil Dispensary.*—The total receipts of this institution including the opening balance was Rs. 4,002-11-2, its expenditure was Rupees 5,838-9-9, leaving a deficit balance of Rupees 935-14-7 to be met from Municipal Funds. Of the two suits filed for the recovery of the Funded Capital, decrees were passed in favour of the Commissioners, and the amount has been recovered in the case of one, and steps are being taken for the execution of the other decree.

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

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

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

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

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

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

13. *Grant V*.—Rupees 3,266-0-3 were spent under Establishment including Miscellaneous charges.

From P. A. COLE, Esq., Vice-President of the Municipality of Calicut, to A. MACGREGOR, Esq., President of the Municipal Commission, Calicut, dated Calicut, 3rd January 1875, No. 121.

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

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

3. The total amount collected during the year was Rupees 30,989-12-2, and with the opening balances of the Municipal and Dispensary Funds at the close of the year aggregated Rupees 30,690-14-11. This sum will, when compared with the sum of the credits and opening balances in Statements A and B, appear less by Rupees 706-14-0, which was a contribution paid by the Municipality to the Dispensary on account of European medicines supplied by Government in 1872-73, and which was debited in the Municipal books, and agreeably to paragraph 5 of G.O., dated 27th December 1873, No. 1896, was excluded from the amalgamated credits of the Municipality and Dispensary.

4. It will be seen from the Demand, Collection and Balance Statement C that a sum of

House and Profession Tax, 1873-74.		
Balance on 1st April 1873	Rs. 1,493 0 0	
Amount collected up to 31st Dec 1873	1,493 0 0	
Balance on 1st Jan 1874	1,493 0 0	
Amount collected up to 31st Dec 1874	1,493 0 0	
Balance on 1st Jan 1875	1,493 0 0	
Amount collected up to 31st Dec 1875	1,493 0 0	
Balance on 1st Jan 1876	1,493 0 0	
Amount collected up to 31st Dec 1876	1,493 0 0	
Balance on 1st Jan 1877	1,493 0 0	
Amount collected up to 31st Dec 1877	1,493 0 0	
Balance on 1st Jan 1878	1,493 0 0	
Amount collected up to 31st Dec 1878	1,493 0 0	
Balance on 1st Jan 1879	1,493 0 0	
Amount collected up to 31st Dec 1879	1,493 0 0	
Balance on 1st Jan 1880	1,493 0 0	
Amount collected up to 31st Dec 1880	1,493 0 0	
Balance on 1st Jan 1881	1,493 0 0	
Amount collected up to 31st Dec 1881	1,493 0 0	
Balance on 1st Jan 1882	1,493 0 0	
Amount collected up to 31st Dec 1882	1,493 0 0	
Balance on 1st Jan 1883	1,493 0 0	
Amount collected up to 31st Dec 1883	1,493 0 0	
Balance on 1st Jan 1884	1,493 0 0	
Amount collected up to 31st Dec 1884	1,493 0 0	
Balance on 1st Jan 1885	1,493 0 0	
Amount collected up to 31st Dec 1885	1,493 0 0	
Balance on 1st Jan 1886	1,493 0 0	
Amount collected up to 31st Dec 1886	1,493 0 0	
Balance on 1st Jan 1887	1,493 0 0	
Amount collected up to 31st Dec 1887	1,493 0 0	
Balance on 1st Jan 1888	1,493 0 0	
Amount collected up to 31st Dec 1888	1,493 0 0	
Balance on 1st Jan 1889	1,493 0 0	
Amount collected up to 31st Dec 1889	1,493 0 0	
Balance on 1st Jan 1890	1,493 0 0	
Amount collected up to 31st Dec 1890	1,493 0 0	
Balance on 1st Jan 1891	1,493 0 0	
Amount collected up to 31st Dec 1891	1,493 0 0	
Balance on 1st Jan 1892	1,493 0 0	
Amount collected up to 31st Dec 1892	1,493 0 0	
Balance on 1st Jan 1893	1,493 0 0	
Amount collected up to 31st Dec 1893	1,493 0 0	
Balance on 1st Jan 1894	1,493 0 0	
Amount collected up to 31st Dec 1894	1,493 0 0	
Balance on 1st Jan 1895	1,493 0 0	
Amount collected up to 31st Dec 1895	1,493 0 0	
Balance on 1st Jan 1896	1,493 0 0	
Amount collected up to 31st Dec 1896	1,493 0 0	
Balance on 1st Jan 1897	1,493 0 0	
Amount collected up to 31st Dec 1897	1,493 0 0	
Balance on 1st Jan 1898	1,493 0 0	
Amount collected up to 31st Dec 1898	1,493 0 0	
Balance on 1st Jan 1899	1,493 0 0	
Amount collected up to 31st Dec 1899	1,493 0 0	
Balance on 1st Jan 1900	1,493 0 0	
Amount collected up to 31st Dec 1900	1,493 0 0	
Balance on 1st Jan 1901	1,493 0 0	
Amount collected up to 31st Dec 1901	1,493 0 0	
Balance on 1st Jan 1902	1,493 0 0	
Amount collected up to 31st Dec 1902	1,493 0 0	
Balance on 1st Jan 1903	1,493 0 0	
Amount collected up to 31st Dec 1903	1,493 0 0	
Balance on 1st Jan 1904	1,493 0 0	
Amount collected up to 31st Dec 1904	1,493 0 0	
Balance on 1st Jan 1905	1,493 0 0	
Amount collected up to 31st Dec 1905	1,493 0 0	
Balance on 1st Jan 1906	1,493 0 0	
Amount collected up to 31st Dec 1906	1,493 0 0	
Balance on 1st Jan 1907	1,493 0 0	
Amount collected up to 31st Dec 1907	1,493 0 0	
Balance on 1st Jan 1908	1,493 0 0	
Amount collected up to 31st Dec 1908	1,493 0 0	
Balance on 1st Jan 1909	1,493 0 0	
Amount collected up to 31st Dec 1909	1,493 0 0	
Balance on 1st Jan 1910	1,493 0 0	
Amount collected up to 31st Dec 1910	1,493 0 0	
Balance on 1st Jan 1911	1,493 0 0	
Amount collected up to 31st Dec 1911	1,493 0 0	
Balance on 1st Jan 1912	1,493 0 0	
Amount collected up to 31st Dec 1912	1,493 0 0	
Balance on 1st Jan 1913	1,493 0 0	
Amount collected up to 31st Dec 1913	1,493 0 0	
Balance on 1st Jan 1914	1,493 0 0	
Amount collected up to 31st Dec 1914	1,493 0 0	
Balance on 1st Jan 1915	1,493 0 0	
Amount collected up to 31st Dec 1915	1,493 0 0	
Balance on 1st Jan 1916	1,493 0 0	
Amount collected up to 31st Dec 1916	1,493 0 0	
Balance on 1st Jan 1917	1,493 0 0	
Amount collected up to 31st Dec 1917	1,493 0 0	
Balance on 1st Jan 1918	1,493 0 0	
Amount collected up to 31st Dec 1918	1,493 0 0	
Balance on 1st Jan 1919	1,493 0 0	
Amount collected up to 31st Dec 1919	1,493 0 0	
Balance on 1st Jan 1920	1,493 0 0	
Amount collected up to 31st Dec 1920	1,493 0 0	
Balance on 1st Jan 1921	1,493 0 0	
Amount collected up to 31st Dec 1921	1,493 0 0	
Balance on 1st Jan 1922	1,493 0 0	
Amount collected up to 31st Dec 1922	1,493 0 0	
Balance on 1st Jan 1923	1,493 0 0	
Amount collected up to 31st Dec 1923	1,493 0 0	
Balance on 1st Jan 1924	1,493 0 0	
Amount collected up to 31st Dec 1924	1,493 0 0	
Balance on 1st Jan 1925	1,493 0 0	
Amount collected up to 31st Dec 1925	1,493 0 0	
Balance on 1st Jan 1926	1,493 0 0	
Amount collected up to 31st Dec 1926	1,493 0 0	
Balance on 1st Jan 1927	1,493 0 0	
Amount collected up to 31st Dec 1927	1,493 0 0	
Balance on 1st Jan 1928	1,493 0 0	
Amount collected up to 31st Dec 1928	1,493 0 0	
Balance on 1st Jan 1929	1,493 0 0	
Amount collected up to 31st Dec 1929	1,493 0 0	
Balance on 1st Jan 1930	1,493 0 0	
Amount collected up to 31st Dec 1930	1,493 0 0	
Balance on 1st Jan 1931	1,493 0 0	
Amount collected up to 31st Dec 1931	1,493 0 0	
Balance on 1st Jan 1932	1,493 0 0	
Amount collected up to 31st Dec 1932	1,493 0 0	
Balance on 1st Jan 1933	1,493 0 0	
Amount collected up to 31st Dec 1933	1,493 0 0	
Balance on 1st Jan 1934	1,493 0 0	
Amount collected up to 31st Dec 1934	1,493 0 0	
Balance on 1st Jan 1935	1,493 0 0	
Amount collected up to 31st Dec 1935	1,493 0 0	
Balance on 1st Jan 1936	1,493 0 0	
Amount collected up to 31st Dec 1936	1,493 0 0	
Balance on 1st Jan 1937	1,493 0 0	
Amount collected up to 31st Dec 1937	1,493 0 0	
Balance on 1st Jan 1938	1,493 0 0	
Amount collected up to 31st Dec 1938	1,493 0 0	
Balance on 1st Jan 1939	1,493 0 0	
Amount collected up to 31st Dec 1939	1,493 0 0	
Balance on 1st Jan 1940	1,493 0 0	
Amount collected up to 31st Dec 1940	1,493 0 0	
Balance on 1st Jan 1941	1,493 0 0	
Amount collected up to 31st Dec 1941	1,493 0 0	
Balance on 1st Jan 1942	1,493 0 0	
Amount collected up to 31st Dec 1942	1,493 0 0	
Balance on 1st Jan 1943	1,493 0 0	
Amount collected up to 31st Dec 1943	1,493 0 0	
Balance on 1st Jan 1944	1,493 0 0	
Amount collected up to 31st Dec 1944	1,493 0 0	
Balance on 1st Jan 1945	1,493 0 0	
Amount collected up to 31st Dec 1945	1,493 0 0	
Balance on 1st Jan 1946	1,493 0 0	
Amount collected up to 31st Dec 1946	1,493 0 0	
Balance on 1st Jan 1947	1,493 0 0	
Amount collected up to 31st Dec 1947	1,493 0 0	
Balance on 1st Jan 1948	1,493 0 0	
Amount collected up to 31st Dec 1948	1,493 0 0	
Balance on 1st Jan 1949	1,493 0 0	
Amount collected up to 31st Dec 1949	1,493 0 0	
Balance on 1st Jan 1950	1,493 0 0	
Amount collected up to 31st Dec 1950	1,493 0 0	
Balance on 1st Jan 1951	1,493 0 0	
Amount collected up to 31st Dec 1951	1,493 0 0	
Balance on 1st Jan 1952	1,493 0 0	
Amount collected up to 31st Dec 1952	1,493 0 0	
Balance on 1st Jan 1953	1,493 0 0	
Amount collected up to 31st Dec 1953	1,493 0 0	
Balance on 1st Jan 1954	1,493 0 0	
Amount collected up to 31st Dec 1954	1,493 0 0	
Balance on 1st Jan 1955	1,493 0 0	
Amount collected up to 31st Dec 1955	1,493 0 0	
Balance on 1st Jan 1956	1,493 0 0	
Amount collected up to 31st Dec 1956	1,493 0 0	
Balance on 1st Jan 1957	1,493 0 0	
Amount collected up to 31st Dec 1957	1,493 0 0	
Balance on 1st Jan 1958	1,493 0 0	
Amount collected up to 31st Dec 1958	1,493 0 0	
Balance on 1st Jan 1959	1,493 0 0	
Amount collected up to 31st Dec 1959	1,493 0 0	
Balance on 1st Jan 1960	1,493 0 0	
Amount collected up to 31st Dec 1960	1,493 0 0	
Balance on 1st Jan 1961	1,493 0 0	
Amount collected up to 31st Dec 1961	1,493 0 0	
Balance on 1st Jan 1962	1,493 0 0	
Amount collected up to 31st Dec 1962	1,493 0 0	
Balance on 1st Jan 1963	1,493 0 0	
Amount collected up to 31st Dec 1963	1,493 0 0	
Balance on 1st Jan 1964	1,493 0 0	
Amount collected up to 31st Dec 1964	1,493 0 0	
Balance on 1st Jan 1965	1,493 0 0	
Amount collected up to 31st Dec 1965	1,493 0 0	
Balance on 1st Jan 1966	1,493 0 0	
Amount collected up to 31st Dec 1966	1,493 0 0	
Balance on 1st Jan 1967	1,493 0 0	
Amount collected up to 31st Dec 1967	1,493 0 0	
Balance on 1st Jan 1968	1,493 0 0	
Amount collected up to 31st Dec 1968	1,493 0 0	
Balance on 1st Jan 1969	1,493 0 0	
Amount collected up to 31st Dec 1969	1,493 0 0	
Balance on 1st Jan 1970	1,493 0 0	
Amount collected up to 31st Dec 1970	1,493 0 0	
Balance on 1st Jan 1971	1,493 0 0	
Amount collected up to 31st Dec 1971	1,493 0 0	
Balance on 1st Jan 1972	1,493 0 0	
Amount collected up to 31st Dec 1972	1,493 0 0	
Balance on 1st Jan 1973	1,493 0 0	
Amount collected up to 31st Dec 1973	1,493 0 0	
Balance on 1st Jan 1974	1,493 0 0	
Amount collected up to 31st Dec 1974	1,493 0 0	
Balance on 1st Jan 1975	1,493 0 0	
Amount collected up to 31st Dec 1975	1,493 0 0	
Balance on 1st Jan 1976	1,493 0 0	
Amount collected up to 31st Dec 1976	1,493 0 0	
Balance on 1st Jan 1977	1,493 0 0	
Amount collected up to 31st Dec 1977	1,493 0 0	
Balance on 1st Jan 1978	1,493 0 0	
Amount collected up to 31st Dec 1978	1,493 0 0	
Balance on 1st Jan 1979	1,493 0 0	
Amount collected up to 31st Dec 1979	1,493 0 0	
Balance on 1st Jan 1980	1,493 0 0	
Amount collected up to 31st Dec 1980	1,493 0 0	
Balance on 1st Jan 1981	1,493 0 0	
Amount collected up to 31st Dec 1981	1,493 0 0	
Balance on 1st Jan 1982	1,493 0 0	
Amount collected up to 31st Dec 1982	1,493 0 0	
Balance on 1st Jan 1983	1,493 0 0	
Amount collected up to 31st Dec 1983	1,493 0 0	
Balance on 1st Jan 1984	1,493 0 0	
Amount collected up to 31st Dec 1984	1,493 0 0	
Balance on 1st Jan 1985	1,493 0 0	
Amount collected up to 31st Dec 1985	1,493 0 0	
Balance on 1st Jan 1986	1,493 0 0	
Amount collected up to 31st Dec 1986	1,493 0 0	
Balance on 1st Jan 1987	1,493 0 0	
Amount collected up to 31st Dec 1987	1,493 0 0	
Balance on 1st Jan 1988	1,493 0 0	
Amount collected up to 31st Dec 1988	1,493 0 0	
Balance on 1st Jan 1989	1,493 0 0	
Amount collected up to 31st Dec 1989	1,493 0 0	
Balance on 1st Jan 1990	1,493 0 0	
Amount collected up to 31st Dec 1990	1,493 0 0	
Balance on 1st Jan 1991	1,493 0 0	
Amount collected up to 31st Dec 1991	1,493 0 0	
Balance on 1st Jan 1992	1,493 0 0	
Amount collected up to 31st Dec 1992	1,493 0 0	
Balance on 1st Jan 1993	1,493 0 0	
Amount collected up to 31st Dec 1993	1,493 0 0	
Balance on 1st Jan 1994	1,493 0 0	
Amount collected up to 31st Dec 1994	1,493 0 0	
Balance on 1st Jan 1995	1,493 0 0	
Amount collected up to 31st Dec 1995	1,493 0 0	
Balance on 1st Jan 1996	1,493 0 0	
Amount collected up to 31st Dec 1996	1,493 0 0	
Balance on 1st Jan 1997	1,493 0 0	
Amount collected up to 31st Dec 1997	1,493 0 0	
Balance on 1st Jan 1998	1,493 0 0	
Amount collected up to 31st Dec 1998	1,493 0 0	
Balance on 1st Jan 1999	1,493 0 0	
Amount collected up to 31st Dec 1999	1,493 0 0	
Balance on 1st Jan 2000	1,493 0 0	
Amount collected up to 31st Dec 2000	1,493 0 0	
Balance on 1st Jan 2001	1,493 0 0	
Amount collected up to 31st Dec 2001	1,493 0 0	
Balance on 1st Jan 2002	1,493 0 0	
Amount collected up to 31st Dec 2002	1,493 0 0	
Balance on 1st Jan 2003	1,493 0 0	
Amount collected up to 31st Dec 2003	1,493 0 0	
Balance on 1st Jan 2004	1,493 0 0	
Amount collected up to 31st Dec 2004	1,493 0 0	
Balance on 1st Jan 2005	1,493 0 0	
Amount collected up to 31st Dec 2005	1,493 0 0	
Balance on 1st Jan 2006	1,493 0 0	
Amount collected up to 31st Dec 2006	1,493 0 0	
Balance on 1st Jan 2007	1,493 0 0	
Amount collected up to 31st Dec 2007	1,493 0 0	
Balance on 1st Jan 2008	1,493 0 0	
Amount collected up to 31st Dec 2008	1,493 0 0	
Balance on 1st Jan 2009	1,493 0 0	
Amount collected up to 31st Dec 2009	1,493 0 0	
Balance on 1st Jan 2010	1,493 0 0	
Amount collected up to 31st Dec 2010	1,493 0 0	
Balance on 1st Jan 2011	1,493 0 0	
Amount collected up to 31st Dec 2011	1,493 0 0	
Balance on 1st Jan 2012	1,493 0 0	
Amount collected up to 31st Dec 2012	1,493 0 0	
Balance on 1st Jan 2013	1,493 0 0	
Amount collected up to 31st Dec 2013	1,493 0 0	
Balance on 1st Jan 2014	1,493 0 0	
Amount collected up to 31st Dec 2014	1,493 0 0	
Balance on 1st Jan 2015	1,493 0 0	
Amount collected up to 31st Dec 2015	1,493 0 0	
Balance on 1st Jan 2016	1,493 0 0	
Amount collected up to 31st Dec 2016	1,493 0 0	
Balance on 1st Jan 2017	1,493 0 0	
Amount collected up to 31st Dec 2017	1,493 0 0	
Balance on 1st Jan 2018	1,493 0 0	
Amount collected up to 31st Dec 2018	1,493 0 0	
Balance on 1st Jan 2019	1,493 0 0	
Amount collected up to 31st Dec 2019	1,493 0 0	
Balance on 1st Jan 2020	1,493 0 0	
Amount collected up to 31st Dec 2020	1,493 0 0	
Balance on 1st Jan 2021	1,493 0 0	
Amount collected up to 31st Dec 2021	1,493 0 0	
Balance on 1st Jan 2022	1,493 0 0	
Amount collected up to 31st Dec 2022	1,493 0 0	
Balance on 1st Jan 2023	1,493 0 0	
Amount collected up to 31st Dec 2023	1,493 0 0	
Balance on 1st Jan 2024	1,493 0 0	
Amount collected up to 31st Dec 2024	1,493 0 0	
Balance on 1st Jan 2025	1,493 0 0	
Amount collected up to 31st Dec 2025	1,493 0 0	
Balance on 1st Jan 2026	1,493 0 0	
Amount collected up to 31st Dec 2026	1,493 0 0	
Balance on 1st Jan 2027	1,493 0 0	
Amount collected up to 31st Dec 2027	1,493 0 0	
Balance on 1st Jan 2028	1,493 0 0	
Amount collected up to 31st Dec 2028	1,493 0 0	
Balance on 1st Jan 2029	1,493	

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

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

10. The balance at the credit of the Dispensary at the commencement of the year was Rupees 2,086-8-8 instead of as it ought to have been Rupees 811-10-3—*vide* paragraph 5 of G.O., dated 27th December 1873, No 1896. The correction has, however, been made by the Local Fund Board paying to the Dispensary the contribution less paid by it, and the Dispensary refunding the excess contribution paid by the Municipality. Taking the balance as it was Rupees 2,086-8-8

	Rs.	A.	P.
Proceeds of a Lecture given by Mr. Barrow	15	0	0
Interest on loans from the Capital	1,692	9	3
Sale of Medicines	137	9	0
Subscription and Donation	35	0	0
Diet of Patients recovered	5	7	0
Contribution from Local Fund Board	949	3	3
Contribution from the Municipality	706	14	0

Total ... 5,528 0 6

with the receipts during the year as marginally noted, the total credits aggregated Rs. 5,609-9-2.

The expenditure amounted also to Rs. 5,609-9-2, leaving no balance at the close of the year.

11. The only items under receipts that require explanation are the contributions of Rupees 910-3-3 and Rupees 706-14-0 which were paid by the Local Fund Board of

Calicut Circle and the Municipality, respectively, on account of European medicines supplied by Government and the pay of medical subordinates for 1872-73.

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

	Rs.	A.	P.
Medical Subordinates' pay for 1872-73	1,269	9	10
Servants' Wages for 1872-73	310	3	0
Cost of Medicines supplied by Government for the year 1872-73	1,095	10	6
Diet of Patients for 1872-73	1,031	15	6
Perishable articles, including Medicines, Country and European, purchased at the station	655	0	2
Clothing and Furniture	327	15	2
Repairs to the Building	108	0	0
Miscellaneous	770	8	7
Total ...	5,838	9	9

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

13. *Leprosy and Small-pox Hospitals.*—Both these institutions are maintained by the Local Fund Board of Calicut Circle and the Municipality jointly, but their charges for the year under review were paid from the Government Treasury and apportioned between the Boards on adjustment of the account soon after the close of the year. The charges borne by the Boards for the year 1872-73 are as under:—

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

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

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

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

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

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

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

18. *Conservancy.*—A sum of Rupees 6,966-11-6 was spent under this head. Of this sum

	Rs.
One Nuisance Inspector	280
One Maistry	90
One Peon	36
Fifty-two Sweepers	3,728
Nine Scavengers	648
Total ...	4,882

Rupees 4,862 alone were for maintaining the Conservancy Establishment marginally noted: Rupees 1,512 for the hire of seven bullock carts engaged for removing sweepings; Rupees 146 for draining the Captain's Tank which was in a filthy condition; Rupees 162-15-0 for rebuilding the revetment of Kandakolam Tank; Rupees 85-10-2 for rebuilding a drain connected with the said tank; Rupees 55-10-5 for repairs done to two other important tanks; and Rupees 97-7-7 were for constructing eight dust-bins and other trifling items.

19. *Grant IV., Lighting.*—A sum of Rupees 1,334 was spent in lighting the town, of which Rupees 229-15-5 were the pay of lamp-lighters, Rupees 629-13-10 for purchasing lamps and lamp-posts, and Rupees 474-2-11 for Kerosene and Coccanut oils and other necessary contingencies.

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

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

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

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

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

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

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

No. 173. ORDER THEREON, 13th February 1875, No. 319.

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

RECEIPTS.			CHARGES.		
1873-74.			1873-74.		
	Estimate. RS.	Actuals. RS.		Estimate. RS.	Actuals. RS.
Balance brought forward—			Grant I.—		
Municipal Fund ...	4,650	5,975	New Works—		
Endowment Fund ...		2,087	Communications ...	5,500	469
Assignment by Govern- ment ...			Buildings ...		551
Rate on Houses, &c. ...	12,500	14,164	Sanitary and Mis- cellaneous ...		
Tax on Arts, &c. ...	9,000	4,266	Repairs—		
Tax on Vehicles ...	1,600	1,618	Communications ...	3,850	6,204
Registration of Carts ...	600	461	Buildings ...		441
Tolls ...	4,000	3,008	Sanitary and Mis- cellaneous ...		311
Fees ...	100	268	Establishment and Supervision ...	4,326	486
Fines ...		493	Tools and Plant ...	274	240
Endowments, &c. ...	5,350	2,092	Contribution to Local Funds ...		103
Contribution from Local Funds ...	3,500	2,636	Grant II.—		
Miscellaneous ...	1,012	1,333	Training Schools ...	720	65
			Salary Grants ...	250	94
			Results Grants ...	900	1,228
			Contribution to Local Funds ...		174
			Miscellaneous ...	300	
			Grant III.—		
			Hospitals ...	11,403	9,347
			Vaccination ...	130	248
			Registration of Births and Deaths ...	780	745
			Conservancy ...	7,500	6,967
			Grant IV.—		
			Lighting ...	1,000	1,394
			Other Purposes ...	1,048	765
			Grant V.—		
			Office ...	2,500	2,428
			Miscellaneous ...	500	837
			Refunds ...		38
			Balance—		
			Municipal Fund ...	211	5,064
Total ...	42,312	39,001	Total ...	42,312	39,001

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

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

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

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

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

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

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

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

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

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Ed. J. Wright.

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