[A.M. 4-3-1-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 529/m

DATED 25th March 1895

[Despatch Abstract.]

Accounts.

Recording, with remarks, reports on the audit of the---of the Cannanore Municipality for the years 1891-92, 1892-93 and 1893-94.

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Local and Municipal Dept.

G.O., dated 25-3 95

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[Despatch Abstract.]

Accounts

Recording its remarks, reports on the audit of the — of the Cannanore Municipality for the years, 1891-92, 1892-93, and 1893-94

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READ ... , No ... GOVERNMENT ... DATED ... MISCELLAN...

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Report on the audit of the Accounts of the Cannanore Municipality for the year 1891-92.

Camp Cannanore
Dated 3d June 1892.

To

THE Inspector of Local Fund Accounts,
Madras

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Cannanore Municipality for the year 1891–92.

2. *Balanced Statements of Receipts and Charges.*—The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits) together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 1092-11-8, was in agreement with that appearing in the ~~Bank~~/Treasury Pass Book allowing for outstanding cheques, and for deposits.

5. *Explanation of differences between figures now given and those of annual report.*—Statement VI explains the differences (shown in red ink in the other appended Statements) between the figures of these Statements and those of the Statements submitted by the Municipality with their Annual Report to Government, ~~or~~

The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying statements should agree exactly with those in the statements that will accompany the Annual Report.

6. A note on the minor discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. L. F. D./495, dated 19th February 1892. as revised by G.O. No 611 M-Mis dated 28-3-92

8. ~~Nothing was discovered important enough to call for immediate action on the part of Government,~~ ~~or~~

The following points deserve to be brought to the immediate notice of Government.

A. Receipts

(1.) Private Scavenging Fees. No Steps have as yet been taken to introduce the System of Collection in Advance and quarterly though it was promised to be done so from the Current official year 92-93. Vide Chairman's reply to para 9 of the last audit Notes. No check was possible over the balances and the written off amounts shown in the D.C.B Statements.

(2.) The unsafe practice of the bill Collectors granting receipts to the parties for taxes paid by them on buildings, and lands etc, was objected to in the last report. Vide para 13(1) of the report. The practice referred to therein still continues. No Steps seem to have been taken to remedy this defect.

B. D.C.B Statements.

(1). One of the Councillors was in arrears to the Municipality for House and Land Taxes for the following periods, at the time of audit.

Period.	Item	Bill No.	Amount
90-91	House Tax	36.	Rs 12-8-1
90-91	Land Tax	21.	26-14-8
91-92	Land Tax.	21.	8-7-4
		Total Rs	47-14-1

(2). The balance lists were prepared with reference to the bills which remained undelivered to the parties. The Correctness of this list could not be satisfactorily checked as the Demand Registers were not prepared correctly. The dates of credit were not recorded in the Register, neither were the items written off and remitted marked as such in the Register. No action seems to have been taken by the Chairman upon the remarks contained in para 8D of the last report to Government.

C. Payments

(1) The defect in the matter of paying income tax after long delay by the parties themselves as referred to in para E(2) of the last report to Government still continues.

(2) Payments for Service Labels purchased by the Civil Surgeon for the use on correspondence connected with the Municipality are opposed to the orders of Government. Whatever may be the correspondence carried on by a Government Officer, the Charge should be met from Provincial Funds.

D. Deposits.

(1) A Sum of Annas 8 drawn from the Treasury for payment to Appellants, but not paid away. The amount was subsequently brought over in the Cash Book as Cash balance. Hence the increase by annas 8 in the opening balance of the Deposit account in the accompanying Statements.

(2). The unexplained balance of Rs 91-8-0 referred to in the last and earlier reports still remains unexplained. The Chairman in reply to the last report had stated "the clearing of the difference in the deposit account of Rs 91-8-0 is reserved for the next audit". Vide Chairman's letter to 1370/b/6 Government No. 262 dated 6th August 91. As no 27-8-91 papers were forthcoming at the time of audit to explain the discrepancy, it was found impossible to investigate the matter.

General

The recoveries ordered in para 3 clause 4 of G.O 1231 M dated 7th August 91 reviewing the last Administration Report have not yet been effected.

I have &c.

(Signed) K. Govindan

Offg Asst Inspr of L.F. Accts.

Forwarded to the Accountant General.

2. The results of this audit show no improvement upon those of the last.

3. I would invite Special attention to the long

list

list of madjusted Miscellaneous liabilities shewn in the Note to Statement II and to the two advances shewn in Statement V to be outstanding Since 1889-90.

Madras
8th June 92.

(Signed) A H. Anthony
Insp.r of Local Funds

No. L.F.D. 222

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort Saint George, through the Chairman Municipal Council, Cannanore, and the Collector of Malabar.

Fort Saint George
Accountant General's office
13th June 92.

Accountant General

Statement I

Revenue and Receipts of the Municipal Fund of the Town of Cannanore for the official year 1891-92.

Heads of Account.	1891-92. Detail of Minor Heads.			1891-92. Totals of Major Heads.			Revised Estimate for 1891-92.		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	495	9	9				500	"	"
b. Endowments									
c. Water-tax Fund									
Total ..				495	9	9	500.	"	"
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3172						3720	"	"
b. Tax on buildings (section 63) ..	6656	"	3				8000	"	"
c. Tax on lands (section 63) ..	2418	1	"				2980	"	"
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	600						800	"	"
f. Tax on animals (section 77) ..	588	12	"				750	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	578	"	"				680	"	"
h. Tolls (section 91)—									
Gross receipts	2775						2770	"	"
Less Local Fund share ..				16787	13	3			
i. Penalties on account of—									
i. Tax on arts	19	"	"				30	"	"
ii. Tax on buildings ..	16	"	6						
iii. Tax on lands	15	"	"				30.	"	"
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..	7	"	"						
vi. Tax on animals	7	"	"				10	"	
vii. Tax on carts, &c. ..		4	"				10	"	"
viii. Evasion of tolls				64	4	6			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds							70	"	"
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				16852	1	9	19850.	"	"

STATEMENT I—*cont.*

Heads of Account.	1891–92. Detail of Minor Heads.			1891–92. Totals of Major Heads.			Revised Estimate for 1891–92.		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				16852	1	9	19850	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..									
iii. Avenue receipts	15	"	"				20		
iv. Fees from Travellers' Bungalows	18			33	"	"	20		
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	11	"	9	11	"	9	20		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	71	"	"				70		
d. i. Fees from educational institutions	2958	9	"				3370		
ii. Other revenue from educational institutions ..	1	3	"						
e. i. Sale-proceeds and composition fees of medicines ..	156	6	9				150		
ii. Other Hospital receipts ..	33	8	"				30		
f. i. Income from markets ..	107	"	"				110		
ii. ,, slaughter-houses.	132	"	"	3459	10	9	130		
g. Other fees									
i. Distraint fees	78	10	6				50		
ii. License fees	278	"	"				350		
iii. Cartstand fees	148	8	"				150		
h. Fines under Municipal and other Acts	263	1	"	768	3	6	310		
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans .. .. Jubilee Fund interest	145	11	8	145	11	8	170		
Carried over ..				21269	12	5	24800	"	"

Statement I—*cont.*

Heads of Account.	1891–92. Detail of Minor Heads.			1891–92. Totals of Major Heads.			Revised Estimate for 1891–92.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				21269	12	5	24800	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Schools	1225	"	6				1220		
ii. Medical	201	4	8	1426	5	2	440		
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	164	8	"	164	8	"	200	"	"
b. From Local Boards—									
i. Education									
ii. Medical	1446	4	3	1446	4	3	1470		
iii. Other purposes									
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 ..	730	15	"	730	15	"	1000		
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year									
iii. Fee for numbering carts, &c. iv Fee for extracts from death & birth registers	3	"	"	3	"	"	10		
Carried over ..				25040	12	10	29140	"	"

Statement I—*cont.*

Heads of Account.	1891–92. Detail of Minor Heads.			1891–92. Totals of Major Heads.			Revised Estimate for 1891–92.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				25040	12	10	29140	"	"
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	5	8	"	5	8	"			
ii. Others *							60		
Total Receipts ..				25046	4	10	29200		
Add opening balance ..				495	9	9	500		
Grand Total ..				25541	14	7	29700		

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II and when these are recovered, the recoveries should be credited to this head.

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all 8 classes.
2. Tax on buildings is levied at 6 per cent. and tax on lands at 6 annas per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at three fourth of the schedule rates. ~~the maximum rates.~~
7. License-fees are levied at the rates sanctioned in G.O. No 193 13-6-85 + 18 Mis 11-1-86
8. The house-tax registers were last revised in the official year 91-92 and the land tax registers in the same official year
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement II.

Expenditure from the Municipal Fund of the Town of Cananore for the official year 1891-92.

Heads of Account.	1891–92. Detail of Minor Heads.			1891–92. Totals of Major Heads.			Revised Estimate for 1891–92.		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications									
b. Buildings	75	9	10				300		
c. Drainage									
d. Water-supply				75	9	10	200		
2. Repairs—									
a. Communications	1447	11	4				1390		
b. Buildings	607	14	8				700		
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.									
ii. Establishment repair of wells &c	107	5	8	2162	15	8	100		
3. Establishment	135	"	"	135	"	"	180		
4. Tools and Plant and other stores.	35	8	"	35	8	"	50		
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 ..				2409	1	6	2920		
GRANT II—(*Education*).									
1. Training Schools—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	92	"	"				} 90		
(c) Contingencies - - -	13	10	"	105	10	"			
2. Municipal Schools—									
i. On Salary System—									
a. Establishment	3665	4	2				3670		
b. Contingencies	179	"	5	3844	4	7	180		
Carried over ..				3949	14	7	3940	"	"

Statement II—*cont.*

Heads of Account.	1891–92. Detail of Minor Heads.			1891–92. Totals of Major Heads.			Revised Estimate for 1891–92.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3949	14	7	3,940.	"	"
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	1525	7	"				1590		
b. Results Grants	380	13	"				860		
c. Contingencies	287	1	10				330		
3. Salary Grants									
4. Results Grants	481	15	4	2675	5	2	500		
5. Combined Grants—									
a. Fixed Payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	195	"	"				190		
ii. Contingencies	22	4	11	217	4	11	30		
7. Miscellaneous—									
a. Building grants									
b. Common gymnasium—									
i. Establishment	30	"	"						
ii. Contingencies	17	5	11						
c. Other items	145	5	10	192	11	9	70		
Total, Grant II ..				7035	4	5	7510.	"	"
GRANT III.—(*Sanitation and Medical Services*).									
1. Hospitals and Dispensaries—									
a. Establishment	1490	4	6				1550		
b. Medicines and Supplies ..	300	11	6				1000		
c. Diet of Patients	1122	"	"				1040		
d. Sundries and Contingencies ..	1185	3	3				1280		
e. Contributions to Local Boards ..				4098	3	3			
Carried over ..				4098	3	3	4,870.	"	"

Statement II—*cont.*

Heads of Account.	1891–92. Detail of Minor Heads.			1891–92. Totals of Major Heads.			Revised Estimate for 1891–92.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				4098	3	3	4870	"	"
GRANT III.—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial funds for—									
i. Medical College ..	20	"	"				120		
ii. Sanitary Inspection ..	70	"	"				120		
iii. Medical Reserve staff ..	16	"	"				20		
iv. Cutlers' Establishment ..	7	"	"	113	"	"	10		
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other contributions									
3. Vaccination—									
a. Establishment	226						300		
b. Contingencies	357	10	11	582	10	11	150		
c. Contributions to Local Boards ..	"	"	"						
4. Registration of Births and Deaths—									
a. Establishment	135	2	7				190		
b. Contingencies	6	15	6	142	2	1	10		
5. Conservancy, Road cleaning and Road watering—									
a. i. Establishment	2919	14	5				3420		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1673	8	9				1690		
b. Private scavenging—									
i. Establishment	525	15	8				660		
ii. Contingencies, such as cost of scavenging carts, &c. ..	567	15	8				650		
c. Cholera charges	134	"	3	5821	6	9	100		
d. Contingencies									
Total, Grant III ..				10757	7	"	12310		

Statement II—*cont.*

Heads of Accounts.	1891–92. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1891-92. RS.	A.	P.
GRANT IV.—(*Lighting and Miscellaneous Municipal purposes*).									
1. LIGHTING—									
a. Establishment									
b. Contingencies .. .	1153	14	6	1153	14	6	1250		
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii. SLAUGHTER-HOUSES—							70		
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOWS—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment									
b. Contingencies	5	8	"	5	8	"			
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				1159	6	6	1320	"	"

Statement II—*cont.*

Heads of Account	1891–92. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1891-92. RS.	A.	P.
Brought forward ..				1159	6	6	1320.	"	"
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.									
9. OTHER CHARGES—*cont.*									
ii Rewards for destruction of wild animals and snakes ..									
iii Printing	321	7	8				350		
iv. Compensation for lands ..									
v. Other items	381	"	10	702	8	6	350		
Total, Grant IV ..				1861	15	"	2020		
GRANT V.—									
a. General Establishment—									
i. Office Establishment ..	728	4	"				980		
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	532	4	3				720		
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	121	8	8				10		
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	406	3	8				370		
Collector's clerk's allowance	48	"	"				50		
e. Contributions for Central office and Audit establishments ..	261	"	5	2097	5	"	160		
Total, Grant V ..				2097	5	"	2290		
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1891–92. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1891–92. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	10	"	"						
b. Other	245	10	"						
Refunds of other than current collections ..	32	8	"	288	2	"	300		
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				24449	2	11	27.350		
Balances—									
a. Municipal Fund				1092	11	8	2350		
b. Endowments									
c. Water-tax Fund									
Grand Total ..				25541	14	7	29.700		

NOTE TO STATEMENT II.

Position of the Municipality of *on 31st March 1892.*

Liabilities.

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted	2663-11-11
Other Liabilities (in detail) ..	(a) 3927-5-9
	Total 6591-1-8

(a)

1. Hospital charges for Oct, Dec & Jany Rs 775-2-9
2. Salary & office Establ for Dec/91 and Jany & February 92 } 555-0-0
3. do - Conservancy Establ. 488-8-"
4. Hospital washing Feb/92. 10-8-0
5. Wages of attendants upon Small pox patients .. 15-"-"
6. Cost of making a new road lamp 19-1-"
7. Lighting charges - Dec/91 & Jany/92 } 187-"-6
8. Hire of Rubbish carts. 161-4-"
9. do Sewage cart bullocks. 216-"-"
10. Printing forms 29-5-9
11. Cost of Europe medicines 522-7-1
12. Printing proceedings 19-4-0
13. Cost of a Sewage cart. 174-10-6
14. " office lighting. 11-5-6
15. " advertising notice 12-6-6
16. Result to grant of 91-92 Total .. 668-9-3
17. Cost of covering two post mortem tables . . 19-8-0
18. Vaccination Contingencies 12-5-0

3927-5-9

Assets.

		RS.
Municipal Balance..	Cash	1092-11-8
	Securities	
Deposit Balance ..	Cash	948-11-11
	Securities	1715-"-"
Sinking Fund of loans		
Funded Capital of endowed institutions, Hospitals, &c.		
Unexplained balance		91-8-"
	Total ..	3847-15-7
Value of Premises, &c.		9050-"-"
Do. of Tools and plant..		986-13-"
Do. of Live stock		
Do. of Furniture		4468-"-"
Arrears of taxes, &c.		2519-15-9
Other assests (in detail)		
	Total ..	17024-12-9

Claims—

Advances Recoverable—		
Permanent advance		30-"-"
Advances for works, &c.		357-11-2
	Total ..	387-11-2
	Grand Total ..	21260-7-6

STATEMENT III—*Municipality of* Cannanore Demand, Collection and Balance Statement for the year 1891-92.

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.	Total (columns 5, 6, and 7).	Balance (column 4 *minus* column 8.)
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.	RS. A. P.
1. Tax on Arts, &c.	3451 8 0	283 0 0	3168 8 0	2795 0 0		12 0 0	2807 0 0	361 8 0
2. „ on Buildings	6206 13 8	7 3 2	6199 10 6	5476 3 1		1 4 2	5477 7 3	722 3 3
3. „ on Lands	2074 13 1		2074 13 1	1549 6 10		0 0 6	1549 7 4	525 5 9
4. Water-tax on Buildings and Lands								
5. Tolls (Gross receipts)	2775 0 0		2775	2775 0 0				
6. Market Rents	100 0 0		100 0 0	100 0 0				
7. Slaughter-house Fees	132 0 0		132 0 0	132 0 0				
8. Rent of Cart stands	152 0 0		152 0 0	148 8 0				3 8 0
9. Private Scavenging Fees	767 6 0		767 6 0	629 10 0			629 10 0	137 12 0
10. Rubbishes	71 0 0		71 0 0	71 0 0				
11. Traveller's Bungalow	18 0 0		18 0 0	18 0 0				
12.								
13.								
14.								

Statement III.—*Municipality of* Cannanore

Demand, Collection and Balance Statement for the year 1891-92—*cont.*

ARREARS.

Tax.	Balance of old Demand.	Arrears of previous year.	Total Demand.	Collected.	Remitted.	Written off.	Total (columns 5, 6 and 7).	Balance.
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.	RS. A. P.
1. Tax on Arts, &c.	178 8 0	531 8 0	710 0 0	377 0 0		38 8 0	415 8 0	294 8 0
2. „ on Buildings	285 4 3	1251 10 1	1536 14 4	1179 13 2		5 7 9	1185 4 11	351 9 5
3. „ on Lands	51 14 7	885 2 11	937 1 6	868 10 2			868 10 2	68 7 4
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	357 11 0	176 14 0	534 9 0	101 5 0		378 2 0	479 7 0	55 2 0
10.								
11.								
12.								
13.								
14.								

STATEMENT IV.—*Municipality of Calicut* Abstract of Deposits Account for the year 1891-92.

		RS.	A.	P.
1.	Credited to Municipal Funds	1120	5	4
2.	Returned to Appellants	608	"	"
3.	Do. to Renters	552	6	"
4.	Do. to Contractors			
5.	Do. to Municipal Servants			
6.	Do. to Parties	1	"	5
7.	Paid to Claimants	42	"	"
	Work done	10	"	3
		—	—	—
	Details*	1748	6	"
	Total ½.			
	Contractors Deposit . 100-"-"			
	Rents . . 853-12-8			
	Public Fund 1550 -"-"—(Pro notes)			
	Excess collection 0-7-7			
	Sale proceeds of unclaimed cattle {35-14-0 / 37-12-2			
	Road Fund collection 73-7-2			
	Surplus sale of attachment 0-4-8			
	Total ..	2663	11	11
	Municipal balance	71	8	0
		2735	3	11

		RS.	A.	P.
	Balance brought forward ..	3284	4	7
1.	Deposits by Appellants	618	"	"
2.	Do. by Renters	537	"	"
3.	Do. by Contractors			
4.	Do. as Security by Municipal Servants			
5.	Deposited for the execution of work for which Private Parties are liable.	10	"	3
6.	Other Deposits under the Act or bye-laws	55	13	6
	Excess Collection	"	7	7
	Total Receipts ..	1219	5	4
	Total including Balance ..	4503	9	11
	Details of Balance.			

STATEMENT V.—*Abstract of transactions under Advances.*—

		RS.	A.	P.
(1)	Total amount outstanding at the beginning of the year	562	9	2
(2)	Amount advanced during the year	1028	"	"
	Total ..	1590	9	2
(3)	Amount adjusted during the year—			
	(*a*) On account of advances made during the year	772	6	"
	(*b*) Do. previous years	430	8	"
	Total amount outstanding at the end of the year * ..	387	11	2
	Total ..	1590	9	2

Details of Balance.

1889-90.

Advance with the Chairman for Hospital repairs 70-"-" (a)

Head Master, High School . . 5-"-"

Permanent advance with the Manager 15-"-"

Advance for Process fees. . 6-3-2 (b)

96-3-2

1890-91. Advance for Process fees. 35-14-0

1891-92 Do - . . 57-12-"

Do 37-14-0

Permanent advance with the Civil Surgeon 10-"-"

Advance for the purchase of calves . . 50-"-"

Do for sinking well 100-"-" 291-8-"

387-11-2

(Note) (a & b) It is unsatisfactory to note that these items should be held unadjusted over at such a length of time.

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

14.8.6.

LOCAL FUND (1892) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Government, Local & Municipal department, Fort St. George, through the Chairman, Municipal Council, Cannanore & Collector of Malabar.

No. $\frac{L.F.D.}{222}$

Dated 13th } June 1892.
Received }

No.

Subject.

Forwarding report on the audit of the accounts of the Cannanore Municipality for 1891-92.

COLLECTOR'S OFFICE
16 JUN 92
MALABAR

1/598 Mof 95

9533/C.Pl.

Forwarded to the Chairman Municipal Council Cannanore.

T. Varadarao

Calicut 17-6-92 } For Collector

O.B.

Forwarded.

[signature]
19.6.92. Sub. Colr.

Recd 7th Jun 93 Audit

Report on the audit of the Accounts of the Cannanore Municipality for the year 1892-93.

Dated 30th May 1893.

To

THE Inspector of Local Fund Accounts,
Madras

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Cannanore. Municipality for the year 1892–93.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits) together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs 1482-3-11, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, ~~and~~ for deposits. and for a cash balance, being the collections of the 29th, 30th + 31st March/93 credited in April

5. ~~Statement VI explains the differences (shown in red ink in the other appended Statements) between the figures of these Statements and those of the Statements submitted by the Municipality with their Annual Report to Government~~ ~~or~~

The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. $\frac{\text{L. F. D.}}{495}$, dated 19th February 1892, as modified by subsequent Government Orders.

8. ~~Nothing was discovered important enough to call for immediate action on the part of Government,~~ ~~or~~

The following points ~~deserve to~~ may be brought to the immediate notice of Government.

(a) Bills were not prepared for "Private Scavenging" fees, the collections being made with reference to the entries in a registers. There could therefore be no satisfactory check over either the realizations or the outstanding balance.

(b) Bill collectors continued to grant receipts on loose slips of paper for items of fixed demand. It is impossible therefore to say whether or no any of the claims shown as outstanding have not really been realized & misappropriated

(c) No tax was levied on unappropriated lands either under Section 63(2) or under Section 47(ii) of the Act

(d) The outstanding Miscellaneous Advances date from 89/90 & the outstanding deposits, from 1887/88. Several of these might easily have been adjusted during the year under report.

(e) The sum of Rs 91-8-- continues to stand over unexplained

(f) A great deal remains to be done to remedy defects pointed out at previous audits. The replies to the last Audit report & audit notes had not been furnished up to the date of my examination

(g) From the Statement given below it will be seen that the Municipality is in an insolvent state, the "Liabilities" being far in excess of the "Assets":

	Rs. as. Ps
Balance as per Statement II	1482-3-11
Arrears of taxes exclusive of "Vehicles, Animals and Carts" which amount to Rs 577	× 586-3-10
Total	6068-7-9
Liabilities as per Note II to Stat: II.	10966-11-9
— Balance	— 4898-4--

× No allowance being made for items irrecoverable

I have &c

(Sd) L. Brito

Asst. Inspector of Local Fds &c

Forwarded to the Accountant General.

2. The Municipality Continues to be one of the most unsatisfactory in the Presidency, and judging from my experience of it two years ago, I consider that the office and Collection Establishments need a thorough overhauling before anything better can be hoped for.

(Sd) A.H. Anthony
Inspector of Local Fund Accts.

Camp Ooty.
2. June 1893.

No. L.F.D. 132

Forwarded to the Chief Secretary to Government, (Local and Municipal) Department, Fort St George, through the Chairman Municipal Council, Cannanore, and the Collector of Malabar.

Fort St George
Accountant General's Office
9th June 1893.

(Sd) Hunter
Accountant General.

Statement II—*cont.*

Heads of Account.	1892-93. Detail of Minor Heads. RS.	A.	P.	1892-93. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1892-93. RS.	A.	P.
Brought forward ..				14562	3	10	19030	..	..
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..									
iii. Avenue receipts									
iv. Fees from Travellers' Bungalows	18	..	..	18	..	..	20	..	..
b. i. Sale-proceeds of lands ..	25	..	..				30	..	..
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	9	4	9	34	4	9	20	..	..
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	50	..	..	50	..	..	50	..	..
d. i. Fees from educational institutions	2971	9	6				3030	..	..
ii. Other revenue from educational institutions ..				2971	9	6			
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	23	1	..				50	..	..
ii. Other Hospital receipts ..	75	5	..	98	6	..	50	..	..
f. i. Income from markets ..	6	..	..				10	..	..
ii. ,, slaughter-houses.	*445	12	..	451	12	..	440	..	..
g. Other fees									
i. Distraint fees	90	11	11				50	..	..
ii. License fees	196	..	..				250	..	..
iii. Cartstand fees	138	8	..				130	..	..
iv. ~~Fees for~~ extracts from ~~Birth and Death~~ Tax Registers ..	8	..	..	433	3	11	10	..	..
h. Fines under Municipal and other Acts	204	6	..	204	6	..	110	..	..
i. Interest on investments—									
i. General, including choultries									
ii. Educational	59	1	2				60	..	..
iii. Medical				59	1	2			
j. Premium on loans									
Carried forward ..				18882	15	2	23340	..	..

* includes other collections

Statement II—*cont.*

Heads of Account.	1892-93. Detail of Minor Heads. RS.	A.	P.	1892-93. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1892-93. RS.	A.	P.
Brought forward ..				18882	15	2	23340	..	..
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	1035	13	6	1035	13	6	1600	..	..
Other purposes									
ii. Medical	120	..	..	120	..	..	630	..	..
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	88	8	..	88	8	..	180	..	..
b. From Local Boards—									
i. Education									
ii. Medical	1045	2	1				1140	..	..
iii. Other purposes				1045	2	1			
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	742	7	..				750	..	..
ii. Other purposes	1	6	5	743	13	5	10	..	..
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	3	1	6				10	..	..
iii. Fee for numbering carts, &c.				3	1	6			
Carried over ..				21919	5	8	27660	..	..

Statement I—*cont.*

Heads of Account.	1892-93. Detail of Minor Heads.			1892-93. Totals of Major Heads.			Revised Estimate for 1892-93.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				21919	5	8	27660	"	"
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	92	1	2	92	1	2	150	"	"
Total Receipts ..				22011	6	10	27810	.	.
Add opening balance ..				1092	11	8	1090	"	.
Grand Total ..				23104	2	6	28900	"	.

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statements II and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 6 per cent. and tax on lands at 6 per cent. of rent value. annas ~~for every 80 square yards.~~
3. Water-tax on buildings and lands is not levied ~~at~~ ~~per cent.~~
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 3/4 the ~~maximum~~ schedule rates.
7. License-fees are levied at the rates sanctioned in G.O. 193 13-6-85 + 18m 11-1-86
8. The house-tax registers were last revised in the official year 92/93 and the land tax registers in the official year.
9. Total extent of land assessed is 681·6 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses. on the gross annual rental
Lands. — produce.

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Cannanore for the official year 1892-93.

Heads of Account.	1892-93. Detail of Minor Heads.			1892-93. Totals of Major Heads.			Revised Estimate for 1892-93		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications									
b. Buildings							100	"	"
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	732	12	"				1250	"	"
b. Buildings	120	12	4				240	"	"
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.									
ii. Establishment									
iii. Contingencies				853	8	4			
e. Miscellaneous public improvements.									
3. ESTABLISHMENT	165	"	"	165	"	"	220	"	"
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 ..				1018	8	4	1810	"	.
GRANT II—(*Education.*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	218	6	8	218	6	8	240	"	"
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment	3448	6	10				3700	"	"
b. Contingencies	62	6	2	3510	13	"	60	"	"
Carried forward ..				3729	3	8	4000	"	"

Statement II—*cont.*

Heads of Account.	1892-93. Detail of Minor Heads			1892-93. Totals of Major Heads.			Revised Estimate for 1892-93.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3729	3	8	4000	"	-
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	1520	10	3				1810	"	-
b. Results Grants	722	9	5				1210	"	-
c. Contingencies	203	12	"	2446	15	8	240	"	"
3. SALARY GRANTS									
4. RESULTS GRANTS	89	6	"	89	6	"	600		
5. COMBINED GRANTS—									
a. Fixed Payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	180	"	-				220	"	"
ii. Contingencies	20	"	"	200	"	"	20	"	"
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants ..									
b. Common gymnasium—									
i. Establishment	127	8	"				160	-	"
ii. Contingencies	"	"	-						
c. Other items	59	1	2	186	9	2	60	-	-
Total, Grant II ..				6652	2	6	8320	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1154	1	2				1460	-	-
b. Medicines and Supplies	99	6	"				1900	"	"
c. Diet of Patients	1531	14	5				2380	"	-
d. Sundries and Contingencies ..	531	1	"				1130	"	"
e. Contributions to Local Boards ..				3316	6	7			
Carried forward ..				3316	6	7	6870		

Statement II—*cont.*

Heads of Account.	1892-93. Detail of Minor Heads.			1892-93. Totals of Major Heads.			Revised Estimate for 1892-93.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3316	6	7	6870	"	"
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..							120	"	"
ii. Sanitary Inspection ..							120	"	"
iii. Medical Reserve staff ..							20	"	"
iv. Cutlers' Establishment ..							10	"	"
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS									
3. VACCINATION—									
a. Establishment	398	8	"				460	"	"
b. Contingencies	602	"	1				610	"	"
c. Contributions to Local Boards ..				1000	8	1			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	269	10	8				290	"	"
b. Contingencies	7	7	8	277	2	4	10	"	-
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	3182	8	7				3580	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1559	14	6				2080	"	1
b. Private scavenging—									
i. Establishment	635	5	11				670	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	594	"	"				750	"	"
c. Cholera charges	36	10	6				40	"	"
d. Contingencies	72	14	3	6081	5	9			
Total, Grant III ..				10675	6	9	15630	"	-

Statement II—*cont.*

Heads of Account.	1892-93. Detail of Minor Heads.			1892-93. Totals of Major Heads.			Revised Estimate for 1892-93.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment									
b. Contingencies	683	"	"	683	"	"	1400	"	"
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				683	"	"	1400	"	"

Statement II—*cont.*

Heads of Account.	1892-93. Detail of Minor Heads.			1892-93. Totals of Major Heads.			Revised Estimate for 1892-93.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				683	"	"	1400	"	"
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..									
iii. Printing							310	"	"
iv. Compensation for lands ..									
v. Other items	* 106	6	2	106	6	2	70	"	"
Total, Grant IV ..				789	6	2	1780	"	"
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1130	"	"				1220	"	"
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	840	"	"				900	"	"
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..									
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	261	2	5				380	"	"
e. Contributions for Central office and Audit establishments ..							100 50	-	-
f. Collectors clerk's allowance	44	"	"	2275	2	5			
Total, Grant V ..				2275	2	5	2650	"	"
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Carried over ..									

* Assessment 9-6
Law charges 92-5-8
Feeding distrained cow 5 " "

Statement II—*cont.*

Heads of Account.	1892-9. Detail of Minor Heads. Rs.	A.	P.	1892-9. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1892-93. Rs.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent									
b. Others	202	13	2				150	-	-
Refunds of other than current collections ..	8	7	3				10	-	
Discount									
Pensions and gratuities				211	4	5			
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
				211	4	5	160	-	-
Total Expenditure ..				21621	14	7	30350	-	-
Balances—									
a. Municipal Fund	1482	3	11				-1450	-	-
b. Endowments									
c. Water-tax Fund				1482	3	11			
Grand Total ..				23104	2	6	28900	-	-

Note to Statement II.

Position of the Municipality of Cannanore *on 31st March 1893.*

Liabilities.

	Rs.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	3249	9	2
Other Liabilities (in detail) ..			
1. Value of Medicines	3378	7	6
2 Secretriat Printing	69	10	11
3 Printing Account forms	22	3	3
4 Do Sanitary Proceedings	2	5	7
5 Contribution for Controlling Estt:	156	-	-
6 Do Medical College Reserve Staff	148	-	-
7 Do Cutler's Establishment	6	-	-
8 Printing charges	397	2	3
9 Salary of High School	306	-	-
10 Do of Supervisor	40	-	-
11 Do of Salary Result Grant Schools	332	-	-
12 Hospital charges	958	11	-
13 Charges for animal Vaccination	22	7	9
14 Repairing Post mortem table	19	8	-
15 Bedding + clothing Hospital	362	9	6
16 Road lighting	560	1	9
17 Office &c Contingencies	230	5	1
18 Hospital permanent advance	9	1	-
19 Hospital pay	223	12	-
20 Animal Vaccination Calves	35	-	-
21 Vacancy remission	342	2	8
22 Law charges	2	7	-
23 Value of land for latrine	24	-	6
24 Bonus grant Salary Result Schools	642	12	4
25 Result Grants	594	10	8
26 Works	636	7	6
27 Pay of Office Establishment	~~200~~	-	-
Total			
28 Pay of Conservancy Establishment	498	-	-
29 Hire of Rubbish Carts	645	8	-
30 Normal Stipends	60	-	-
31 Office lighting	11	5	6
32 Salary of Gymnastic Masters	30	-	-
Total Rs	10966	11	9
Grand Total	14216	4	11

Assets.

		Rs.	A.	P
Municipal Balance ..	Cash	1482	3	11
	Securities ..	-	-	-
Deposit Balance ..	Cash	1533	4	11
	Securities ..	1716	4	3
	Nominal	91	8	-
Sinking Fund of loans		-	-	-
Funded Capital of endowed institutions, Hospitals, &c.				
Total ..		4823	5	1
Value of Premises, &c.		9050	-	-
Do. of Tools and plant		986	13	-
Do. of Live stock		-	-	-
Do. of Furniture		4468	-	-
Arrears of taxes, &c.		4586	3	10
Other assets (in detail)		-	-	-
Total ..		19091	3	10
Claims—				
Advances Recoverable—				
Permanent advance		30	-	-
Advances for works, &c. ..		468	7	2
Total ..		498	7	2
Grand Total ..		24412	13	1

STATEMENT III.—*Municipality of* Canmanore — Abstract of Deposits Account for the year 1892-93.

	Rs.	A.	P.
Balance brought forward ..	2755	3	11
1. Deposits by Appellants	575	8	-
2. Do. by Renters	714	-	4
3. Do. by Contractors	291	1	3
4. Do. as Security by Municipal Servants	-	-	-
5. Deposited for the execution of work for which Private Parties are liable.	-	-	-
6. Other Deposits under the Act or bye-laws	118	6	-
* Pound Fees 68-10--			
Surplus Sale proceeds of unclaimed cattle 25-3--			
Surplus Sale proceeds of distrained property 10-6--			
Toll tickets 14-1--			
Excess collection of balance of cart stand Kist 91/92 - - 2--			
Total Receipts ..	1698	15	7
Grand Total ..	4454	3	6

	Rs.	A.	P.
1. Credited to Municipal Funds	1044	13	4
2. Returned to Appellants	-	-	-
3. Do. to Renters	25	-	-
4. Do. to Contractors	-	-	-
5. Do. to Municipal Servants	-	-	-
6. Do. to Parties	-	-	-
7. Paid to Claimants	* 43	5	-
* Surplus sale proceeds of impounded cattle refunded 3-4-14--			
Excess collection do 3-0--			
Pound keepers remuneration 29-0--			
Surplus sale proceeds of distrained property refunded 6-7-0			
Total ..	1113	2	4
Balance * ..	3341	1	2
Grand Total ..	4454	3	6

Details of Balance.

1887-88	1891-92	1892-93	1893-94

Statement IV-A—*Municipality of* Canmanore — Demand, Collection and Balance Statement for the year 1892-93.

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.~~ Total (Columns 5+6)	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.	3667 - -	a 408 - -	3259 - -	2993 - -		2993 - -	266 - -
2. „ on buildings	6758 14 10	3 5 5	6755 9 5	4642 11 10		4642 11 10	(b) 2112 13 7
3. „ on lands	2402 5 -	- 1 6	2402 3 6	1515 7 10		1515 7 10	(c) 886 11 8
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	2550 - -		2550 - -	2550 - -		2550 - -	
6. Market rents							
7. Slaughter-house fees	437 12 -		437 12 -	437 12 -		437 12 -	
8. Rent of cart-stands	135 - -		135 - -	135 - -		135 - -	
9. Private scavenging fees	715 1 -		715 1 -	643 7 -		643 7 -	71 10 -
10. Street Sweepings	50 - -		50 - -	50 - -		50 - -	
11. Travellers Bungalow	18 - -		18 - -	18 - -		18	
12.							
13.							
14.							

a. Balance list shows 407-8--
b. Balance shows 2114-6-3
c. 886-12-8

Statement IV-B.—*Municipality of* Cannanore Demand, Collection and Balance Statement for the year 1892-93—*cont.*

ARREARS.

Tax.	Balance of old Demand.	Arrears of previous year.	Total Demand.	Collected.	Remitted.	Written off.	~~Balance (column 4 minus~~ Total 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.	RS. A. P.	
1. Tax on Arts, &c.	294 8 ..	361 8 ..	656	258 8 ..		51 8 ..	310	(b) 346	85/86 to 91/92
2. „ on Buildings	351 9 5	722 3 3	1073 12 8	541 10 1		3 2 ..	544 12 1	(c) 529 .. 7	86/87 to 91/92
3. „ on Lands	68 7 4	525 5 9	593 13 1	285 .. 1			285 .. 1	(d) 308 13	
4. Water-tax on Buildings and Lands ..									
5. Tolls									
6. Market Rents									
7. Slaughter-house Fees ..									
8. Rent of Cart stands		3 8 ..	3 8 ..	3 8 ..			3 8 ..	-	
9. Private Scavenging Fees	55 2 ..	137 12 ..	192 14 ..	99	28 11 ..		(e) 127 11 ..	(a) 65 3	85/86 to 91/92
10.									
11.									
12.									
13.									
14.									

(a) Balance list ends up to Rs 47. 10. 0 only & no bills
(b) - - - - - - - - 346. 8. 0 and certain bills wanting
(c) - - - - - - - - 529. 10. 11 do do
(d) - - - - - - - - 310. 0. 3
(e) No list.

STATEMENT V.—*Abstract of transactions under Advances.*—

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	387	11	2
(2) Amount advanced during the year	340	..	..
Total ..	727	11	2
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	137	2	10
(b) Do. previous years	92	1	2
Total amount outstanding at the end of the year * ..	498	7	2
Total ..	727	11	2

Details of Balance.

			Rs. as. ps.	
88/89	Permanent Advance	Head Master High School	5	
	"	Manager ..	15	
	"	Civil Surgeon ..	10	30 .. ..
89/90	Repairing Hospital Building	Chairman	70	70 .. ..
90/91	Process Fees	2 clerks	95-10 ..	95-10 ..
91/92	Sinking a well	Overseer	100	100 .. ..
92/93	Process Fees	Overseer	102-13-2	
	Completing Slaughter House	" ..	100	202-13-2
			Total	498-7-2

17 20

Statement VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

Cno 140 / 7-6-90

LOCAL FUND (1893) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Government, Local & Municipal Department, Fort Saint George, through the Chairman, Municipal Council, Cannanore & the Collector of Malabar.

No. L.F.D. / 132

Dated 9th } June 1893.
Received }

No.

Subject.

Forwarding report on the audit of the accounts of the Cannanore Municipality for 1892-93.

C. No. 2659 / 93

Forwarded to the Chairman Municipal Council Cannanore.

(signature)

Calicut 12 June 93 } for Collector

R. Dis. 1469

Forwarded,
(signature)
ag Sub Collector
16-6-93.

2 / 598 [illegible]

C No 86 / [illegible]

Report on the audit of the Accounts of the Cannanore. Municipality for the year 1893-94.

Camp. Tellicherry.

Dated 12th May 1894.

To

THE Inspector of Local Fund Accounts.
Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Cannanore. Municipality for the year 1893–94.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits) together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 1737-13-9, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, and for deposits and also for the unremitted revenue of Rs 324-10-11.

5. ~~Statement VI explains the differences (shown in red ink in the other appended Statements) between the figures of these Statements and those of the Statements submitted by the Municipality with their Annual Report to Government — or~~

The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. L. F. D. / 495, dated 19th February 1892, as modified by subsequent Government Orders.

~~8. Nothing was discovered important enough to call for immediate action on the part of Government, — or~~

~~The following points deserve to be brought to the immediate notice of Government.~~

8

8. Of the Outstandings under the House and Land Taxes, including Current and Arrears, one fifth of the amount viz Rs 665-4-5, is due from 9 of the Councillors of the Municipality, Some of the Municipal Employees are also in arrears.

9. On the whole the state of the Accounts and records is far from Satisfactory.

I have etc.

(Sd) K. Govinden

Assistant Inspector of Local Fund Accounts.

Forwarded to the Accountant General, Madras,

(Sd) A. H. Anthony,

Inspector of Local Fund Accounts.

No $\frac{L-FD}{132}$

Forwarded to the Chief Secretary to Government. Local and Municipal Department, through the Chairman; Municipal Council Cannanore and the Collector of Malabar.

Fort Saint George.
Accountant General's Office
29th May 1894

[signature]

Accountant General.

$\frac{1669}{R94}$

Forwarded to the chairman
mc council Cannanore.

[signature]

Ag. Collector

Calicut
1-6-94

$\frac{MD}{121}$ 96.

Forwarded

[signature]

Ag Sub Collr
4.6.94

2.6.95 [illegible]

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of for the official year 1893-94.

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 189 -9 . RS.	A.	P.
1. Balance brought forward—									
a. Municipal Fund	1482	3	11.				1480	..	..
b. Endowments									
c. Water-tax Fund				1482	3	11			
Total ..				1482	3	11	1480	-	.
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 53) ..	3484	3	..				3980	..	..
b. Tax on buildings (section 63) ..	8165	12	2				10290	..	..
c. Tax on lands (section 63) ..	3355	15	2				3850.	..	..
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	651	..	..				780	..	..
f. Tax on animals (section 77) ..	607	8	..				830	..	..
g. Tax on carts and other vehicles without springs (section 85) ..	530	..	..				660	..	..
h. Tolls (section 91)—									
Gross receipts	2832	..	..				2830	..	..
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on carts	11	2	..				50	..	..
ii. Tax on buildings ..							50	..	..
iii. Tax on lands	16	14	..				10	..	..
iv. Water-tax on buildings and lands									
v. Tax onvehicles, &c. ..	..	2	..						
vi. Tax on animals	..	12	..				30	..	..
vii. Tax on carts, &c. ..	..	10	..				20	..	..
viii. Evasion of tolls				19,655	14	4			
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				19,655	14	4	23380	..	..

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 189-9.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				19655	14	4	23380	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..									
iii. Avenue receipts	9	15	6.				20	-	"
iv. Fees from Travellers' Bungalows	27	"	"	36	15	6	30	"	"
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.							20	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	51	"	"	51	"	"	50	"	"
d. i. Fees from educational institutions	3812	9	10				3530	"	"
ii. Other revenue from educational institutions ..	"	15	"						
iii. Sale-proceeds of books in Municipal Book Depôt ..				3813	8	10			
e. i. Sale-proceeds and composition fees of medicines ..	24	8	6				50	"	"
ii. Other Hospital receipts ..	64	12	"	79	4	6	60	"	"
f. i. Income from markets ..							10	"	"
ii. ,, slaughter-houses.	570	8	"	570	8	"	670	"	"
g. Other fees									
i. Distraint fees	75	2	9				70	"	"
ii. License fees	226	"	"				200	"	"
iii. Cartstand fees	203	"	"				200	"	"
iv. Fees for extracts from Birth and Death Registers &c..	7	8	"	511	10	9	10	"	"
h. Fines under Municipal and other Acts	193	15	"	193	15	"	160	"	"
i. Interest on investments—									
i. General, including choultries									
ii. Educational	59	13	8				60	"	"
iii. Medical									
j. Premium on loans				59	13	8			
Carried forward ..				24972	10	7	28520	"	"

Statement II—*cont.*

Heads of Account.	189-9. Detail of Minor Heads.			189-9. Totals of Major Heads.			Revised Estimate for 189-9.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				24972	10	7	28520	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	14	8	3				10	"	"
Buildings									
Municipal Schools ..	1087	5	6				1150	"	"
Other purposes	66	"	"	1167	13	9			
ii. Medical	530	"	7	530	"	7	1250	"	"
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	325	8	"	325	8	"	320	"	"
b. From Local Boards—									
i. Education									
ii. Medical	1625	11	2				2060	"	"
iii. Other purposes				1626	11	2			
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	594	15	9.				650	"	"
ii. Other purposes				594	15	9.			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year									
iii. Fee for numbering carts, &c.									
Carried over ..				29216	11	10	33960	"	"

Statement I—*cont.*

Heads of Account.	189 –9 . Detail of Minor Heads.			189 –9 . Totals of Major Heads.			Revised Estimate for 189 –9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				29216	11	10	33960	"	"
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..									
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent									
ii. Others	23	2	"				20	"	"
				23	2	"			
Total Receipts ..				29,239	13	10	33,980	"	"
Add opening balance ..				1482	3	11	1,480	"	"
Grand Total ..				30,722	1	9	35,460		

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statements II and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 6 per cent. and tax on lands at 6 per cent. of rent value. ~~annas for every 80 square yards.~~
3. Water-tax on buildings and lands is not levied at ~~per cent.~~
4. Tax on vehicles and animals is levied at ~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. per cart per annum.
6. Tolls are levied at 3/4 the ~~maximum~~ Schedule rates.
7. License-fees are levied at the rates sanctioned in G.O. 3 173 13-6-85 & 18 m 11-1-86.
8. The house-tax registers were last revised in the official year 92/93 and the land tax registers in the official year.
9. Total extent of land assessed is 681·6 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—
Houses on the gross annual rental.
Lands on the produce

STATEMENT II.

Expenditure from the Municipal Fund of the Town of for the official year 1893-94.

Heads of Account.	189 –9 . Detail of Minor Heads.			189 –9 . Totals of Major Heads.			Revised Estimate for 189 –9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications									
b. Buildings	8	"	"						
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements				8	"	"			
2. REPAIRS—									
a. Communications	1140	3	5				1460	"	"
b. Buildings	114	11	11				350	"	"
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.							50	"	"
ii. Establishment									
iii. Contingencies									
e. Miscellaneous public improvements.				1254	15	4			
3. ESTABLISHMENT	210	"	"	210	"	"	230	"	"
4. TOOLS AND PLANT AND OTHER STORES.							30	"	"
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 ..				1,472	15	4	2,120	"	"
GRANT II—(*Education.*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	58	1	"				60	"	"
2. MUNICIPAL SCHOOLS—				58	1	"			
i. On Salary System—									
a. Establishment	3363	2	8				3370	"	"
b. Contingencies	57	7	7				60	"	"
Carried forward ..	3420	10	3	58	1	"	3490	"	"

Statement II—*cont.*

Heads of Account.	189 –9 . Detail of Minor Heads.			189 –9 . Totals of Major Heads.			Revised Estimate for 189 –9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	3420	10	3	58	1	"	3490	-	"
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	1999	"	"				2000	-	"
b. Results Grants	1083	6	4				1570	"	"
c. Contingencies	174	"	"				170	"	"
3. SALARY GRANTS				6677	"	7			
4. RESULTS GRANTS	1091	6	9	1091	6	9	1090	"	"
5. COMBINED GRANTS—									
a. Fixed Payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	252	"	"				250	"	"
ii. Contingencies	43	12	6				40	"	"
7. MISCELLANEOUS—				295	12	6			
a. Building, furniture, &c., grants ..									
b. Common gymnasium—									
i. Establishment	209	12	"				210	"	"
ii. Contingencies									
c. Other items	42	14	8				90	"	"
				252	10	8			
Total, Grant II ..				8374	15	6	8910	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1395	10	3				1400	"	"
b. Medicines and Supplies	1615	"	4				4600	"	"
c. Diet of Patients	1460	11	11				1380	"	"
d. Sundries and Contingencies ..	829	5	4				900	"	"
e. Contributions to Local Boards ..									
Carried forward ..	5300	11	10	5300	11	10	8280	"	"

Statement II—*cont.*

Heads of Account.	189 –9 . Detail of Minor Heads.			189 –9 . Totals of Major Heads.			Revised Estimate for 189 –9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5300	11	10	8280	"	"
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	84	"	"				170	"	"
ii. Sanitary Inspection ..	156	"	"				200	"	"
iii. Medical Reserve staff ..	32	"	"				40	"	"
iv. Cutlers' Establishment ..	11	"	"				20	"	"
b. CONTRIBUTIONS TO LOCAL BOARDS &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS				283	"	"			
3. VACCINATION—									
a. Establishment	365	11	6				360	"	"
b. Contingencies	253	4	5				370	"	"
c. Contributions to Local Boards ..				618	15	11			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	216	8	"				220	"	"
b. Contingencies	18	10	8				20	"	"
				235	2	8			
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	3370	6	5				3370	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2092	6	"				2090	"	"
b. Private scavenging—									
i. Establishment	734	9	8				740	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	816	7	11				830	"	"
c. Cholera charges	52	4	"				100	"	"
d. Contingencies	254	6	10				350	"	"
				7320	8	10			
Total, Grant III ..				13758	7	3	17160	"	"

Statement II—*cont.*

Heads of Account.	189 -9 . Detail of Minor Heads.			189 -9 . Totals of Major Heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. ~~Establishment~~	1596	12	8				1680	"	"
b. Contingencies				1596	12	8			
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies							120	"	"
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				1596	12	8	1800	"	"

Statement II—*cont.*

Heads of Account.	189 -9 . Detail of Minor Heads.			189 -9 . Totals of Major Heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1596	12	8	1800	"	"
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..									
iii. Printing	393	"	10				400	"	"
iv. Compensation for lands ..	23	"	"						
v. Other items	9	15	2	426	"	"	190	"	"
Total, Grant IV ..				2,022	12	8	2,390	"	"
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1021	3	3				1030	"	"
ii. Inspection	330	"	"				330	"	"
b. Collection of Municipal Taxes—									
i. Establishment	768	1	9				770	"	"
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	292	1	6				190	"	"
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	296	6	1				280	"	"
e. Contributions for Central office and Audit establishments ..	304	"	"				210	"	"
9 Collectors clerk.	52	"	"	3063	12	7	50	"	"
Total, Grant V ..				3063	12	7	2860	"	"
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	189 -9 . Detail of Minor Heads. RS.	A.	P.	189 -9 . Totals of Major Heads. RS.	A.	P.	Revised Estimate for 189 -9 . RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent									
b. Others	291	4	8				360	-	-
Refunds of other than current collections ..				291	4	8			
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				28984	4	-	33800	-	-
Balances—									
a. Municipal Fund				1737	13	9	1600		
b. Endowments									
c. Water-tax Fund									
Grand Total ..				30722	1	9	35400	-	-

NOTE TO STATEMENT II.

Position of the Municipality of Cannanore *on 31st March 1894.*

LIABILITIES.	RS.	A.	P.	ASSETS.		RS.	A.	P.
Balance of Loans	-	-	-	Municipal Balance ..	Cash	1737	13	9
Deposits to be adjusted ..	4196	10	10		Securities ..	-	-	-
Other Liabilities (in detail) ..				Deposit Balance ..	Cash in Treasury	2346	4	11
1 European Medicines	1776	4	2		Do in bank	19	2	8
2 Bonus 93/94. Salary Result Schools	338	2	8		Securities	239	11	3
3 Result Grant A. V. Middle Do	10	2	-	Sinking Fund of loans	Nominal	91	8	4
4 Bonus 93/94 Subapublica do.	70	-	-	Funded Capital of endowed institutions, Hospitals, &c.		1500	-	-
5 Result grant Cheruma do.	27	8	-			4196	-	-
6 Charges for works. Roads etc.	355	14	-		Total ..	5,934	8	7
7 Binding Hospital Books.	3	9	-	Value of Premises, &c.		9050	-	-
8 Lighting charges Office 93/94	12	6	-	Do. of Tools and plant		986	13	-
9 Printing Proceedings	3	14	-	Do. of Live stock		-	-	-
10 Rent of Sewage ground	6	7	-	Do. of Furniture		4468	-	-
11 Washing hospital clothing	4	12	-	Arrears of taxes, &c.		4364	9	10
12 Rent Beef Slaughter house Building	120	-	-					
	2728	14	10	Other assets (in detail)				
					Total ..	18869	6	10
				Claims—				
				Advances Recoverable—				
				Permanent advance		30	-	-
				Advances for works, &c. ..		736	9	10
					Total ..	766	9	10
Total ..	6,925	9	8	Grand Total ..		25370	9	3

STATEMENT III.—*Municipality of* Cannanore. Abstract of Deposits Account for the year 1893-94.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	3341	1	2	1. Credited to Municipal Funds ..	657	8	"
1. Deposits by Appellants ..				2. Returned to Appellants ..	"	"	"
2. Do. by Renters ..	697	"	"	3. Do. to Renters ..	72	10	8
3. Do. by Contractors ..	652	10	8	4. Do. to Contractors ..	219	"	"
4. Do. as Security by Municipal Servants ..	410	"	"	5. Do. to Municipal Servants ..	"	"	"
5. Deposited for the execution of work for which Private Parties are liable.	"	"	"	6. Do. to Parties ..	"	"	"
6. Other Deposits under the Act or bye-laws ..	"	"	"	7. Paid to Claimants ..	135	15	11½
	181	1	7½	Pound fees – 71-5-11; Refund of Surplus sale of cattle – 14-3-0; Toll ticket – 21-12-9; Bonus – 28-10-3½; 135-15-11½			
Total Receipts ..	1940	12	3½	Total ..	1085	2	7½
				Balance* ..	4196	10	10
Grand Total ..	5281	13	5½	Grand Total ..	5281	13	5½

Pound fees – 91-13-0
Surplus sale of cattle – 19-12-0
Toll ticket value – 8-11-9
Unpaid bonus – 28-10-3½
Sowing's bank interest – 23-7-0
Excess collections – 0-0-5
Unremitted charges – 8-9-0
– 0-1-6
181-0-11½
Excess collection on land tax for 91-92. No. 863 – 0-0-8
181-1-7½

Details of Balance.

	No. of items.	Year. 87-88 RS.	A.	P.	No. of items.	Year. 90-91 RS.	A.	P.	No. of items.	Year. 91-92 RS.	A.	P.	No. of items.	Year. 92-93 RS.	A.	P.	No. of items.	Year. 93-94 RS.	A.	P.	No. of items.	Year. RS.	A.	P.	No. of items.	Year. RS.	A.	P.	Total No. of items.	Rs.	A.	P.	Remarks.
Appellants' Deposits ..										22	"	"		"	"	"		39	8	"										61	8	"	
Renters' do. ..		16	1	3		3	"	"		"	"	"	11	680	"	"		652	10	8										1351	11	11	
Contractors' do. ..						"	8	"		"	"	"	7	548	3	"		410	"	"										958	11	"	
Municipal Servants' do. ..																																	
Deposits for Work ..																																	
Miscellaneous Deposits, viz.		1500	"	"		36	7	7		98	15	8		131	2	"	14	58	2	8										×1824	11	11	×Victoria Jubilee Fund Rs. 1500-0-0; Pound fees 133-8-3; Surplus sale of cattle 61-12-0; Entered on Security deposit 23-7-0; Excess collection of tax 0-10-8, 0-1-6; Unremitted charges 8-9-0; Toll tickets 1-0-0; Surplus sale of Bishop's property 4-3-6; Unexplained item 91-8-0; 1824-11-11
Total ..		1516	1	3		39	15	7		120	15	8		1359	5	"		1160	5	4										4196	10	10	

Statement IV-A—*Municipality of* Cannanore. Demand, Collection and Balance Statement for the year 1893-94.

CURRENT.

Tax.	Demand as originally assessed by the Chairman. RS.	A.	P.	Remitted by the Council on appeal. RS.	A.	P.	Demand as finally settled (column 2 *minus* column 3). RS.	A.	P.	Collected. RS.	A.	P.	Remitted on account of vacant houses, &c. RS.	A.	P.	Written off as irrecoverable. RS.	A.	P.	Balance (column 4 *minus* columns 5, 6 and 7). RS.	A.	P.	
1	2			3			4			5			6			7			8			
1. Tax on arts, &c. ..	4192	"	"	421	8	"	3770	8	"	3296	"	"	"	"	"	"	"	"	474	8	"	
2. " on buildings ..	8356	"	11	4	13	5	8351	3	6	6425	2	3	"	"	"	"	"	"	1926	1	3	
3. " on lands ..	2984	13	7	"	"	"	2984	13	7	2433	6	"	"	"	"	"	"	"	551	7	7	
4. Water-tax on buildings and lands ..																						
5. Tolls (gross receipts) ..	2830	"	"	"	"	"	2830	"	"	2830	"	" (a)	"	"	"	"	"	"	"	"	"	
6. ~~Market rents~~ ..	"	"	"																			
6. Slaughter-house fees ..	666	"	"				666	"	"	568	8	" (a)	"	"	"	"	"	"	97	8	"	Due from Beef Slaughter house Renter.
7. Rent of cart-stands ..	201	"	"				201	"	"	201	"	"							"	"	"	
8. Private scavenging fees ..	706	7	9	25	10	"	680	13	9	537	9	9	"	"	"	"	"	"	143	4	"	Balance as per Register
~~10.~~ 9 Sale of rubbish	51	"	"	"	"	"	51	"	"	51	"	"							"	"	"	
~~11.~~ 10. Traveller's Bungalow	27	"	"	"	"	"	27	"	"	27	"	"							"	"	"	
12.																						
13.																						
14.																						

(a) The difference of Rs 2/ between this & that appearing in Stat. I is due to the fine levied on the last yr's renter collected this year.

Statement IV-B.—*Municipality of Cannanore.*

Demand, Collection and Balance Statement for the year 1892-93—*cont.*

ARREARS.

Tax.	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.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	2		3		4		5		6		7		8		9	
1. Tax on Arts, &c.	346	" "	265	8 "	611	8 "	188	3 "			237	" "	186	5 "	from 89'90 to 92'93.	
2. ,, on Buildings	529	10 11	2114	6 3	2644	1 2	1740	9 11			234	8 7	668	14 8	from 90'91 to 92'93.	
3. ,, on Lands	310	8 3	891	10 7	1202	2 10	922	9 2			29	15 4	250	10 4		
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 ..	65	3 "	71	10 "	136	13 "	57	6 "			138	" "	65	15 "	from 1887-88 to 92'93.	
10.																
11.																
12.																
13.																
14.																

(a) as per the balance lists.
(b) as per the correct balance lists.

STATEMENT V.—*Abstract of transactions under Advances.*—

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	498	7	2
(2) Amount advanced during the year	412	15	5
Total ..	911	6	7
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	121	10	9
(*b*) Do. previous years	23	2	"
Total amount outstanding at the end of the year * ..	766	9	10
Total ..	911	6	7

Details of Balance.

1888'89. Permanent Advance.
Headmaster High School. Rs 5-0-0.
Mpl Manager. ——— " 15-"-". Rs as pr.
Civil Surgeon. ——— 10-"-". 30-"-"

89'90. Advanced to the Chairman for hospital Repairs —— 70-"-"

90'91. Do to the 2nd Clerk for Process Fees. —— 95-10-".

91'92. Do to the Mpl Overseer for Sinking a well. —— 100-"-".

92'93. Do to the Mpl Overseer for Process Fees. Rs 79-11-2.
Do to Do. for completing Slaughter House work 100-"-". —— 179-11-2.

93'94. Do to Do. for Process Fees — Rs 50-"-".
Do to Do for Repair works. Rs 183-7-4
Do to Do for cholera charges. 50-"-". —— 283-7-4

Do to Proprietor Victoria (Empress) Press. 7-13-4.
(On acc. Printing Fee tickets) —— 7-13-4

766-9-10.

Statement VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

MALABAR
4 MAR. 94
SUB-COLLECTOR'S OFFICE.

3/5

Municipal Office
Cannanore 17th February 1895

No. Local & Municipal Dept.
CURRENT No. 598 M

The Chairman
Municipal Council
Cannanore.

To

The Chief Secretary
to Government
Madras

Sir

I have the honor to forward the audit reports for the years 1891-92, 1892-93 and 1893-94 with the following remarks on each separately.

1891-92

(1) Private Scavenging fees— Every possible effort has been made to collect the fees in advance but when any attempt is made in this direction the owners or occupiers of the houses enrolled under the system refuse to continue and apparently appear to stand against the advance system. The Council do not think it advisible to disturb the present arrangement as it would tend to diminish the number of houses and unnecessarily swell the prosecution list. The large outstanding appearing in the D.C. & statement is of those houses which were originally assessed as a demand with the object of persuading the occupiers to open passages for the scavengers entrance

entrance. But as nothing appears to have been done. they have been left without any conservancy arrangement by the Municipality. Steps will be taken to have these items struck out of the outstanding at an early date.

2. This practice has been put a stop to since I have taken permanent charge of the Municipality watching carefully that it does not take place.

B+D.C.B. (1) The taxes of the Councillors as far as possible is being collected without recourse to any coercion and I shall be able to show that the taxes due by Municipal Councillors is not left in arrears.

2. Every precaution is being taken to remedy the evils complained of regarding the keeping of Demand Registers. The D.C.B's figures reported to have been as far as possible rectified.

C-Payments. (1) The income taxes referred to is now regularly being recovered and remitted to the Treasury.

(2) This charge is now being borne from Provincial Funds.

D-Deposits (1) This has since been adjusted.

2) In this connection I have to refer you to the remarks against this item for the 1892/93 audit report remarks which follows.

General. The recovery referred to has been disposed of already.

1892/93

(a) The collection still continues to be recovered with reference to the register. The introduction of the Bill of system will entail great deal of scriptory work and extra Establishment. The expenditure under this head exceeds the income and consequently would not admit of extra Establishment under supervision & management. The outstanding balance is all correct as far as it is maintained now.

b) This systems has already been put a stop to and the parties warned that all money should be paid into the Municipal Office and receipts obtained from the Shroff specially appointed for the purpose.

c) The system of taxation on lands is on the rental value on any produce thereon and not by measurement of square yards etc.

d) The advances are being gradually adjusted and the deposits as well.

e) This is a nominal sum as will be seen from the following exctracts from the audit notes for the year.

"Regarding the sum of Rs. 91-8- unaccounted for the amount may I think be written off under the sanction of Government as it is impossible to obtain particulars regarding it and as it is standing over for years. It is as far as I can

see

see fruitless to expect to distinguish the items that make it up. and further there is nothing in the Treasury for it."

Under these circumstances I would request Government to allow me to write off a balance which is merely nominal.

6) The report referred to is now forwarded and the notes alluded to, have already been submitted and reviewed.

7) Since I have taken charge I have been able as far as practicable to clear the large outstandings by means of obtaining the sanction of Government to raise the rate on Houses and Lands and to effect the collections which I do single handed as far as practicable. I hope to be able to satisfy all debts and to bring the Municipality to a solvent state by the end of 1895-'96

1893-'94

1. As I have already remarked that the tax on House & Land due by Municipal Councillors is being gradually recovered without any coercive process and I shall endeavour to close the current year without any outstanding of tax on Municipal Councillors forming the existing strength on the Board.

2. The difference of annas 8 between the audit and Municipal D.C. B/s for 1893/94, is due to the amount being omitted in the audited figures which will be explained in the current years statement. The amount is recoverable and appears in the Municipal D.C B/s statement for the year.

3. In conclusion I beg to add that though the inordinate delay of these reports is very unsatisfactory and any excuse would be inadmissable, I beg Government will be pleased to overlook the same. I have now made arrangements to see that the work of the office shall in no way be left in arrears or unattended to.

I have the honor to be
Sir.
Your most obdt. Servant
Chairman

Canmore Municipality.

9

1895.

Cannanore Municipality.

CURRENT F.O. 598 M

From The Chairman
Municipal Council
Cannanore

To.
The Chief Secretary
to Government Ex.m.
Madras.

Dated 12th February 1895.

Encls 3

CHIEF SECRETARY'S
20 FEB 1895
GOVERNMENT OF MADRAS
No 710.

1371 Jul 2-10-94
1223 Jul 11-9-93
1454 L 15-10-94
1370 Jan 8-91

Subject.

Audit — Reports for 1891/92
1892/93 and 1893/94.

12214/91

[5]
1,000—17-11-93.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 598 M of 1895 , dated 12th February 1895 from the chairman, M.C. Cannanore.

Order.

Recorded with the following remarks:-

Report for 1891-92.

(1) The explanation offered by the chairman for not collecting the private scavenging fees in advance cannot be accepted as at all adequate. If the owners of houses and lands object to the prepayment of fees, the services of the municipal scavenger should be withdrawn, and if no satisfactory arrangements are made to keep the premises clean, the persons responsible should be prosecuted. If this is done, the opposition to the payment of the fees in advance will, in all probability quickly ~~the opinion of Government soon~~ disappear.

(2). It is to be regretted that municipal councillors should be in arrears with their taxes. The Government trusts that they will in future, act in a manner more worthy of their position, and set a better example to the tax payers whom they represent. If due ~~attention~~ is not paid to these reminders the chairman should enforce the law.

Report for 1892-93.

(3) The chairman is requested to report whether any unappropriated lands in the municipality are now exempt from taxation.

Call

(4) The chairman's proposal that the sum

of Rs 91-8-- referred to in paragraph 8(c) should be written off the accounts will be referred to the Accountant General for remarks.

(b). The audit reports should have been laid before the municipal Council, and a copy of its resolution thereon submitted to Government.

(b). The inordinate delay which occurred in the submission of these reports is most reprehensible, and should be carefully guarded against in future. The Government trusts that the present chairman will ~~soon be able~~ take early steps to effect a thorough improvement in the maintenance of the municipal accounts.

To,
The chairman, municipal Council, Cannanore,
through the Collector of Malabar.
Accountant General.

When given for copying
When copied
When examined
When signed
} 189.

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied
F = Copy abstract only.
Q = Copy heading only.