[L. & M. 2,000-9-8-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1096 M

DATED 1st July 1896

[Despatch Abstract.]

Accounts.

Recording the report on the audit of the Calicut Municipal --- for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 1-7-96

No. 1096 M.

When given for copying.

[Despatch Abstract.]

Accounts

Recording the report on the
Audit of the Calicut Drunk
— for 1894-95

BACK PAPERS.

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

FURTHER PAPERS.

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

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Audit of the Calicut Munl
— for 1894-95

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INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
G.O., DATE 1-7-96
No. 1096 M.

When given for copying.

[Despatch Abstract.]

Accounts

Recording the report on the
Audit of the Calicut Municl
— for 1894-95

Back Paper, No. of 189 .

Further Paper, No. of 189 .

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

Enclosures.

Current No.

Statement with ditto.

Order of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original (not paged).

N.B.—
A — Copy in full.
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2

Report on the audit of the Accounts of the Calicut Municipality for the year 1894-95.

Camp Calicut.
Dated 5th March 1896.

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 Calicut Municipality for the year 1894-95.

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. 16,-13-6, was in agreement with that appearing in the ~~Treasury~~ Bank Pass Book allowing for outstanding cheques, and for deposits.

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 Statement 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 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.

The defective arrangements in regard to fixing of fees for services under private

Scavenging system and th
only affected seriously the
(the system not being self
its introduction here) but
of the accounts in conne
very difficult. The writ
the year on account of a
years is also a matter fo
were dealt with in suff
audit notes and were
with the Chairman w
suggestions for better p
future.

9. The general result
of 1894-95 show Cons
over those of earlier
Continuing to bestow
attention to account

Forwarded to the Acco

No 170/595

Forwarded to the Chief Se
and Municipal Departm
the Chairman, Municipal Co
of Malabar.

Fort St George
Acct. Genls Office
26th March 1896

Back Paper, No. of 189 .

Further Paper, No. of 189 .

Copied by

Examined by

2

CMENT I.

Fund of the Town of Calicut
year 1894-95.

Report on the audit of the Accounts
Municipality for the

To

The Inspector of

Sir,

I have the honor to submit the follow
accounts of the Calicut M

2. The Receipts and Expenditure of t
report (exclusive of Deposits) together with
shown in Statements I and II appended.

3. The opening Balance as given in Stat
Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 163
appearing in the ~~Treasury~~ Bank Pass Book allow
deposits.

5. Statement VI explains the differences
Statements) between the figures of these
submitted by the Municipality with their An

The audit having been conducted bef
Annual Report to Government, the figures co
should agree exactly with those in the State
Report.

6. A note on all the discrepancies and
placed in the hands of the Chairman.

7. The audit has been conducted accordi
Enclosure to Accountant-General's letter to
February 1892, as modified by subsequent Go

8. Nothing was discovered important ex
the part of Government, or

The following points deserve to be
Government.

The defective an
fixing of fees for rem

1894-95.								
of Heads.		Totals of Major Heads.			Revised Estimate for 1894-95.		
A.	P.	Rs.	A.	P.	Rs	A.	P.
7	1				1880	.	.
.	.	1882	7	1			
		1882	7	1	1880	.	.
3	9				9,000	.	.
"	"				25,000	.	.
15	2				11,000	.	.
-	-				-	-	-
-	-				1400	.	.
13	.				1300	.	.
-	-				600	.	.
-	4				3490	.	.
1	6				1850	-	-
6	.				10	.	.
2	.				30	.	.
13	.				40	.	.
-	-				-	-	-
8	.				-	-	-
10	.				-	-	-
-	-				-	-	-
-	.	50,286	8	9			
9	-				70	.	.
-	-						
-	.	65	9	.			
		50,352	1	9	53790	.	.

Scavenging system and their realization have not only affected seriously the Municipal Revenue (the system not being self supporting ever since its introduction here) but also rendered the check of the accounts in connection with these fees very difficult. The write off of Rs 1362-8-0 during the year on account of arrears fees due for previous years is also a matter for consideration. These were dealt with in sufficient detail in the audit notes and were also discussed in person with the Chairman who has noted certain suggestions for better state of affairs for the future.

9. The general result of the audit was satisfactory and it is gratifying to note that the accounts of 1894-95 show considerable improvement over those of earlier years, the Chairman continuing to bestow sufficient personal attention to account work as well.

I have &c

Sd. P. Rajagopal Mudr.
Asst Inspector of L. Funds.

Forwarded to the Accountant General.

Sd. G. D. Redemjie
for Inspector of L. Funds.

No 270/595

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

Fort St George
Asst Inspr's Office
24th March 1896

Sd Illegible
Offg Accountant General

2

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Calicut for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	-1882	7	1				-1880	.	.
b. Endowments	.								
c. Water-tax Fund	.	.	.	-1882	7	1			
Total ..				-1882	7	1	-1880	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	8038	3	9				9000	.	.
b. Tax on buildings (section 63) ..	23701	"	"				25,000	.	.
c. Tax on lands (section 63) ..	10.355	15	2				11.000	.	.
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with sprinsg and palanquins (section 77) ..	1095	-	-				1400	.	.
f. Tax on animals (section 77) ..	1107	13	.				1300	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	560	-	-				600	.	.
h. Tolls (section 91)—									
Gross receipts	3494	-	4				3490	.	.
~~Loss~~ Local Fund ~~share~~ contribution	1895	1	6				1850	-	-
i. Penalties on account of—									
i. Tax on carts	1	6	.				10	.	.
ii. Tax on buildings ..	12	2	.				30	.	.
iii. Tax on lands	24	13	.				40	.	.
iv. Water-tax on buildings and lands	-	-	-				-	-	-
v. Tax on vehicles, &c. ..	-	8	.				-	-	-
vi. Tax on animals	-	10	.				-	-	-
vii. Tax on carts, &c. ..	-	-	-				-	-	-
viii. Evasion of tolls	-	-	-	50,286	8	9			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	65	9	-				70	.	.
b. Ferry rents	-	-	-						
c. Fees under Act II of 1888 ..	-	-	-	65	9	.			
Carried over ..				50,352	1	9	53790	.	.

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	AS	P.	RS.	A.	P.		A.	P.
Brought forward ..				50352	1	9	53790	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	2	-	-				-	-	-
ii. Rent of buildings ..	352	7	11				240	-	-
iii. Avenue receipts	~~85~~	~~9~~	~~8~~				70	-	-
iv. Fees from Travellers' Bungalows	95 300	3 4	2 -				250	-	-
b. i. Sale-proceeds of lands ..	-	-	-				-	-	-
ii. Produce of lands, gardens, &c.	2	1	-				-	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	237 ~~249~~	- ~~10~~	10 ~~4~~				150	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	-	-	-				-	-	-
d. i. Fees from educational institutions	339	10	11				300	-	-
ii. Other revenue from educational institutions ..	-	-	-				-	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..	-	-	-				-	-	-
e. i. Sale proceeds and composition fees of medicines ..	-	-	-				-	-	-
ii. Other Hospital receipts ..	90	-	-				-	-	-
f. i. Income from markets ..	1370	11	-				1280	-	-
ii. „ slaughter-houses.	637	3	1				640	-	-
g. Other fees	-	-	-				-	-	-
i. Distraint fees	293	7	7				500	-	-
ii. License fees	1708	7	-				2700	-	-
iii. Cart-stand fees	90	5	2				80	-	-
iv. Fees for extracts from Birth and Death Registers ..	1	-	-				-	-	-
h. Fines under Municipal and other Acts	542	12	2				800	-	-
i. Interest on investments—									
i. General, including choultries	-	-	-				-	-	-
ii. Educational	-	-	-				-	-	-
iii. Medical	-	-	-				-	-	-
j. Premium on loans	-	-	-	6065 7	9	10	-	-	-
Carried over ..				56416	11	7	60800	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				56416	11	7	60800	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	98	6	9				70	-	-
Buildings	266	-	-				250	-	-
Municipal Schools ..	~~646~~ 530	~~-~~ 5	~~3~~ -				360	-	-
Other purposes ..	115	11	3				50	-	-
ii. Medical	-	-	-				-	-	-
iii. Other purposes—									
Communications ..	-	-	-				-	-	-
Water-supply	-	-	-				-	-	-
Drainage	-	-	-				-	-	-
Sanitation	-	-	-				-	-	-
Other purposes ..	53	8	-				30	-	-
b. From Local Boards—									
i. Education	-	-	-				-	-	-
ii. Medical	3900	-	-				3900	-	-
iii. Other purposes	-	-	-				-	-	-
c. Other grants and contributions—									
i. Education	-	-	-				-	-	-
ii. Medical	-	-	-				-	-	-
iii. Other purposes	-	-	-	4963	15	-	-	-	-
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1531	8	-				1700	-	-
ii. Other purposes	19	4	-				20	-	-
b. Other items—									
i. Fishery rents	-	-	-				-	-	-
ii. Refunds of Expenditure of previous year	-	-	-				100	-	-
iii. Fee for numbering carts, &c.	34	12	-	1768	14	2	40	-	-
iv. Other items.	~~240~~ 153	~~15~~ 6	~~7~~ 2	~~1826~~	~~7~~	~~7~~	340	-	-
Carried over ..				~~63207~~ 150	~~2~~ 8	~~2~~ 9	67660	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				63207 150	2 8	2 9	67660	-	-
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	204	6	3	204	6	3	20	-	-
				354	15	-			
Total Receipts ..				63411	8	5	67680	-	-
Add opening balance ..				-1882	7	1	-1880	-	-
Grand Total ..				61529 472	1 7	4 11	65800	-	-

* 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 $\frac{\text{the first—}}{\text{all}}$ classes.
2. Tax on buildings is levied at per cent. and tax on lands at $\frac{\text{per cent. of rent value.}}{\text{annas for every 80 square yards.}}$
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. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year .
9. Total extent of land assessed is acres.
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 Calicut for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—	422	10	6						
a. Communications	378	4	6				250	-	-
b. Buildings	2837 2792	2 12	11 11				6800	-	-
c. Drainage	-	-	-				-	-	-
d. Water-supply	-	-	-				-	-	-
e. Miscellaneous public improvements	-	-	-	3215	7	5	-	-	-
2. Repairs—									
a. Communications	10664	1	-				10600	-	-
b. Buildings	526	3	5				500	-	-
c. Drainage—									
i. Repairs to works ..	-	-	-				-	-	-
ii. Establishment for flushing drains, &c.	-	-	-				-	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	60	4	10				60	-	-
ii. Establishment	-	-	-				-	-	-
iii. Contingencies	-	-	-				-	-	-
e. Miscellaneous public improvements	-	-	-	11250	9	3	-	-	-
3. Establishment	865	8	-	865	8	-	780	-	-
4. Tools and Plant and other stores.	-	-	-				-	-	-
5. Contributions—									
a. To Local Boards for works ..	-	-	-				-	-	-
b. To Provincial Funds for scrutiny of estimates, &c.	69	8	-				70	-	-
c. To others for public works ..	-	-	-	69	8	-	-	-	-
Total, Grant I ..				15401	-	8	19060	-	-
GRANT II—(*Education*)—									
1. Training Schools—									
a. Contributions to Local Boards ..	-	-	-				-	-	-
b. Stipends to Normal students & Sessional Schools ..	337	2	11	337	2	11	330	-	-
2. Municipal Schools—									
i. On Salary System—									
a. Establishment	69	14	-				-	-	-
b. Contingencies	-	-	-	69	14	-	-	-	-
Carried over ..				337 407	2 -	11 11	330	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~337~~ 407	~~2~~ ·	~~11~~ 11	330	-	-
GRANT II—(*Educatio*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	2736	-	6				2840	-	-
b. Results Grants	609	14	-				890	-	-
c. Contingencies	~~924~~ 824	11	4	~~4270~~ 170	9	10	1000	-	-
3. Salary Grants	288	15	-	288	15	-	500	-	-
4. Results Grants	938	-	-	938	·	·	1000	-	-
5. Combined Grants—									
a. Fixed payments	-	-	-				-	-	-
b. Results Grants	-	-	-				-	-	-
6. Inspection—									
a. Contributions to Local Boards ..	-	-	-				-	-	-
b. Municipal Inspectors—									
i. Establishment	~~260~~ 245	~~·~~ 6	~~·~~ 7				260	-	-
ii. Cotingencies	34	7	9	~~294~~ 279	~~7~~ 14	~~9~~ 4	40	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.	97	6	-				200	-	-
b. Common gymnasium—									
i. Establishment	142	11	10				120	-	-
ii. Contingencies	195	-	-				200	-	-
c. Other items	~~127~~ 57	~~7~~ 9	~~2~~ 2	~~562~~ 492	~~9~~ 11	~~-~~ -	130	-	-
Total, Grant II ..				~~6691~~ 577	~~12~~ 3	~~6~~ 1	7510	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2842	4	-				3030	-	-
b. Medicines and Supplies ..	3357	3	4				5500	-	-
c. Diet of Patients	2228	1	6				2500	-	-
d. Sundries and Contingencies ..	664	12	7				600	-	-
e. Contributions to ~~Local Boards~~ Leper Hospital ..	200	-	-	9292	5	5	200	·	-
Carried over ..				9292	5	5	11830	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				9292	5	5	11830	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	437	·	·				110	·	·
ii. Sanitary Inspection ..	412	·	·				200	·	·
iii. Medical reserve staff ..	71	·	·				40	·	·
iv. Cutlers' Establishment ..	310	·	·				20	·	·
b. Contributions to Local Boards, &c., for—	-	-	-				-	-	-
i. Medical Schools	-	-	-				-	-	-
ii. Reserve staff	-	-	-				-	-	-
c. Other Contributions ..	-	-	-	1230	-	-	-	-	-
3. Vaccination—									
a Establishment	591	11	5				600	·	·
b. Contingencies	111	6	3				160	·	·
c. Contributions to Local Boards ..	-	-	·	703	1	8	-	-	-
4. Registration of Births and Deaths—									
a. Establishment	336	·	·				340	·	·
b. Contingencies	4	12	·	340	12	-	10	·	·
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	6739	2	9				7180	·	·
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	214	8	·				500	·	·
b Private scavenging—									
i. Establishment	2858	5	1				2910	·	·
ii. Contingencies, such as cost of scavenging carts, &c. ..	~~454~~ 94	-	-				500	·	·
c. Cholera charges	124	7	11				10	·	·
d. Contingencies	-	-	·	10 ~~390~~ 030 596	7	9	-	-	-
Total, Grant III ..				21 ~~966~~	10	10	24410	·	·

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1894-95. Rs.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. Lighting—									
a. Establishment	78	.	.						
b. Contingencies	3496 4 8	9	8	3574 2 8	9	8	3200	.	.
2. i. Markets—									
a. Establishment	84	.	.				80	.	.
b. Contingencies	.	.	.	84	.	.	.	.	.
ii Slaughter-house—									
a. Establishment	47	.	.				50	.	.
b. Contingencies	220	.	.	267	.	.	240	.	.
3. Choultries—									
a Establishment	48	.	.				50	.	.
b. Contingencies	.	.	.				.	.	.
c. Feeding Travellers	.	.	.	48	.	.	.	.	.
4. Travellers' Bungalow—									
a. Establishment	168	.	.				170	.	.
b. Contingencies	84 42	.	.	252 210	.	.	40	.	.
5. Avenues—									
a. Establishment	.	.	.				.	.	.
b. Contingencies	.	.	.				.	.	.
6. Public Garden—									
a. Establishment	96	.	.				100	.	.
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	53	2	1	149	2	1	50	.	.
7 Survey of Land	.	.	.				.	.	.
8. Fire—									
a. Establishment	.	.	.				.	.	.
b. Purchase of fire-engine, buckets, repairs, &c.	6	5	.	6	5	.	.	.	.
9. Other Charges—									
i. Work done for private individuals other than private scavenging	.	.	.	.			.	.	.
				36	15	9			
Carried over ..				4381	.	9	3980	.	.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1894-95. Rs.	A.	P.
Brought forward ..				4381 36	. 15	9 9	3980	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. Other Charges—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	41	2	.				20	.	.
iii. Printing	810	8	6				700	.	.
iv. Compensation for lands ..	50	.	.				370	.	.
v. Other items	2366 9	11	4	3268 3	7	10	1410	.	.
Total Grant IV ..				7649 0	4	7	6480	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1988	2	8				2010	.	.
ii. Inspection	.	.	.				.	.	.
b. Collection of Municipal Taxes—									
i. Establishment	1619	9	.				1630	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	243 238	6 11	1 7				200	.	.
c. Collection of Tolls—									
i. Establishment	.	.	.				.	.	.
ii. Contingencies	8	.	.				10	.	.
d. Office contingencies other than (*b*) (ii)	843 849	8 13	3 9				800	.	.
e. Contributions for Central office and Audit establishments .. do collection charges	358 55	.	.	5117	5	10	360 60	.	.
Total, Grant V ..				5117	5	10	5070	.	.
Repayment of Debt—									
a. Instalments paid during the year.	2000	.	.				2000	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)	.	.	.				.	.	.
c. Charges of investment ..	.	.	.	2000	.	.	.	.	.
Interest—									
a. On account of last year ..							.	.	.
b. „ of current year ..	1035			1035	.	.	1030	.	.
Carried over ..				3035	.	.	3030	.	.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3035	-	-	3030	-	-
Advances recoverable—									
a. Permanent									
b. Others	2206	11	10	2206	11	10			
	~~1746~~	~~1~~	~~10~~	~~1746~~	~~1~~	~~10~~	1770	-	-
Refunds of other than current collections .	95	11	5	95	11	5	320	-	-
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				36	5	5			
				~~61692~~	~~14~~	~~10~~	67650	-	-
Balances—									
a. Municipal Fund	-163	13	6						
b. Endowments							-1850	-	-
c. Water-tax Fund				-163	13	6			
Grand Total ..				472	7	11			
				~~61529~~	~~1~~	~~4~~	65800	-	-

Note to Statement II.

Position of the Municipality of Calicut *on 31st March 1895.*

Liabilities.

	RS.	A.	P.
Balance of Loans	21000	-	-
Deposits to be adjusted ..	2090	10	2
Other Liabilities (in detail) ..	3467	3	8
amount due to Surgeon General — 28 32.15.0			
Import duty payable for medicine supplies from England — 138.7.4			
Salary Grant due to T.G. Mission School 52.5.4			
Amount due to Municipality on account of Iron lamp posts supplied. 240.0.0			
Cost of Vaccine Lymph supplied by the Dist Board 203.8.0			
	3467.3.8		
Total ..	26557	13	10

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	-163	13	6
	Securities ..	-	-	-
Deposit Balance ..	Cash	2090	10	2
	Securities ..	-	-	-
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
Total ..		1926.	12	8
Value of Premises, &c.		65600	-	-
Do. of Tools and plant		700	-	-
Do. of Live stock		50	-	-
Do. of Furniture		4680	-	-
Arrears of taxes, &c.		2920 15	9	1 ~~7~~ 1
Other assets (in detail)		-	-	-
Total ..		73850 45	9	1 ~~7~~ 1
Claims—				
Advances Recoverable—				
Permanent advance		40	-	-
Advances for works, &c. ..		~~33~~ 2240	~~13~~ 8	- 10
Total ..		2250 73	9 ~~13~~	10 -
Grand Total ..		78052	14	7

STATEMENT III.—*Municipality of* Calicut — Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.
Balance brought forward ..	2127	7	8
1. Deposits by Appellants	-	-	-
2. Do. by Renters	1826	9	-
3. Do. by Contractors	100	-	-
4. Do. as Security by Municipal Servants	-	-	-
5. Deposited for the execution of work for which Private Parties are liable ..	-	-	-
6. Other Depcsits under the Act or bye-laws	240	1	10
Total Receipts ..	2166	10	10
Grand Total ..	4294	2	6

	Rs.	A.	P
1. Credited to Municipal Funds	1893	11	7
2. Returned to Appellants	39	8	-
3. Do. to Renters	24	-	-
4. Do. to Contractors	200	-	-
5. Do. to Municipal Servants	-	-	-
6. Do. to Parties	-	-	-
7. Paid to Claimants	46	4	9
Total ..	2203	8	4
Balance * ..	2090	10	2
Grand Total ..	4294	2	6

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Details of Balance.

	No. of items.	Year. 93-94 Rs.	A.	P	No. of items.	Year. 94-95 Rs.	A.	P	No. of items.	Year. Rs.	A.	P	No. of items.	Year. 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 ..		-	-	-																									
Renters do. ..		-	-	-	31	1823	9	-																	31	1823	9	-	
Contractors' do. ..	3	120	-	-	1	100	-	-																	4	220	-	-	
Municipal Servants' do. ..		-	-	-																									
Deposits for Work ..		-	-	-																									
Miscellaneous Deposits, viz.		-	-	-	84	47	1	2																	84	47	1	2	
Total ..	3	120	-	-	116	1970	10	2																	119	2090	10	2	

Statement IV-A.—*Municipality of* Calicut — Demand, Collection and Balance Statement for the year 1894-95.

CURRENT.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.	Rs. A. P.	Rs. A P.
1. Tax on arts, &c.	8874 - -	503 - -	8371 - -	7954 3 -		- - -	416 13 -
2. „ on buildings	23961 7 10 / ~~24029 1 10~~	~~73 11 -~~ 6 2 -	23953 5 10	23112 4 10		137 1 - / ~~135 15 -~~	706 1 - / ~~707 3 -~~
3. „ on lands	9797 11 1	7 15 -	9789 12 1	9307 8 2		27 8 7	454 11 4
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -			- - -
5. Tolls (gross receipts)	3490 - -	- - -	3490 - -	3490 - - *			- - -
6. Market rents	1303 / ~~1286 12 -~~	- - -	1303 / ~~1286 12 -~~	1286 12 - *			16 4 - / ~~- - -~~
7. Slaughter-house fees	635 - -	- - -	635 - -	635 - - *			- - -
8. Rent of cart-stands	90 - -	- - -	90 - -	90 - - *			- - -
9. Private scavenging fees	1602 10 -	- - -	1602 10 -	1468 10 -			134 - - / 20 - - / ~~40 - -~~
10. Rent of Buildings	240 - -	- - -	240 - -	220 / ~~200 - -~~ *			37 8 -
11. Tax on Vehicles	1180 8 -	70 8 -	1110 - -	1072 8 -			24 14 -
12. Tax on animals	1187 - -	85 - -	1102 - -	1077 2 -			
13. Contribution from Cochin Govt for Tolls	1895 1 6	- - -	1895 1 6	1895 1 6			
14.							

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* excludes interest realized

Statement IV-B.—*Municipality of* Cabinet Demand, Collection and Balance Statement for the year 1894-95.—*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.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			
1. Tax on arts, &c.	79 10 3	267 9 -	347 3 3	84 - 9				
2. „ on buildings	476 9 6	760 4 -	1236 13 6	588 11 2				
3. „ on lands	848 13 8	932 9 6	1781 7 2	1048 7 -				
4. Water-tax on buildings and lands ..	- - -	- - -	- - -	- - -				
5. Tolls	- - -	- - -	- - -	- - -				
6. Market rents	186 1 2	- - -	186 1 2	47 - -				
7. Slaughter-house fees	- - -	- - -	- - -	- - -				
8. Rent of cart-stands	- - -	- - -	- - -	- - -				
9. Private scavenging fees	1362 8 -	77 4 -	1439 12 -	62 14 -				
10. Rent of Buildings	- - -	~~150~~ 130 - -	~~150~~ 130 - -	~~150~~ 130 - -				
11. Tax on Vehicles	30 - -	52 8 -	82 8 -	22 8 -				
12. Tax on animals.	39 14 -	80 3 -	120 1 -	30 11 -				
13.								
14.								

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	278	3	3
(2) Amount advanced during the year	3217	6	6
Total ..	3495	9	9
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	1010	10	8
(*b*) Do. previous years	204	6	3
Total amount outstanding at the end of the year* ..	2280	8	10
Total ..	3495	9	9

* *Details of Balance.*

Permanent advances

Municipal staff for office expenses Rs A.A.
20·0·0
Municipal Engineer for service cart. 10·0·0
Chief Surgeon for office expenses 10·0·0

Temporary advances

Municipal officers for visiting cholera - 9·10·6
Municipality (contractor) for cyber hospital 25·0·0
&c. for making road } 650·0·0
and subsidiary cart }
Municipal accountant for refunds. 26·2·0
Mr. Subramania Iyer. Kipic Pookkadi }
Mr. Subramania Iyer. Kipic road — } 35·0·0
for law suit }
Treasury officer, Madras for conducting }
a silkdan Conviction. } 450·0·0
to Park Municipal office, for } 15·6·4
Tea for Kanjee }
Chairman, Municipal Council } 26·4·0
salaries for July & August }
Rupees 0. Rangiah Pillai for Cartmaking } 700·0·0
an application Buildings }
D. Arthy & Co. Limited (Contractors) } 250·0·0
for Construction of hospital Compound }
Sanitary Inspector travelling &c } 2·8·0
Seamyan }
Chairman, Municipal Council } 0·10·0
Chairman for Municipal Kanjee }

2240·5·10

2280·8·10

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
4 a (iii) Avenue Receipts	85 9 8	98 3 2	+12 9 6	(1) As per Correct classification.
6 (iii) Sale proceeds of old materials &c.	249 10 4	237 . 10	-12 9 6	(2) Vide item (1) above.
9 (iv) Fees for extracts from Birth & Death Rejts	. . .	1 . .	+1 . .	(3) As per Correct classificatn.
5 a (i) Municipal schools	646 . 3	530 5 .	-115 11 3	(4) As per govt. Official memo: no 1285 d 12 sept 95. para (1).
Other purposes	. . .	115 11 3	+115 11 3	
6 6 (iv) Other items.	240 15 7	183 6 2	-42 . .	(5) Amount of cancelled cheque issued for rent of Travellers Bungalow expunged.
			-14 9 5	(6) Refund of pay of Inspecting School master expunged.
			-1 . .	(7) Vide item (3) above
Charges				
Grant I				
1. (a) Communications	378 4 6	422 10 6	+44 6 .	(8) As per govt. official memo: no 1285 d 12 sept 95 para (2).
(b) Buildings	2837 2 11	2792 12 11	-44 6 .	
Grant II				
2 i (a) Establishment	. . .	69 14 .	+69 14 .	(9) do - do do para (4).
7 (c) Other items	127 7 2	57 9 2	-69 14 .	
2 ii (c) Contingencies	924 11 4	824 11 4	-100 . .	(10) As per Correct classificatn.
6 6 (i) Establishment	260 . .	245 6 7	-14 9 5	(11) Vide item (6) above.
Grant III				
5 6 (ii) Contingencies, Sanitary Scavenging	454 . .	94 . .	-360 . .	(12) As per Correct classificatn.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Grant IV				
1 (b) Contingencies	3496 9 8	24948 8	-2 1 .	(13) As per Correct classificatn.
4 (b) Contingencies	84 . .	42 . .	-42 . .	(14) Vide item (5) above.
9 (5) other items	2366 9 4	2369 11 4	+0 8 6	(15) As per Correct classificatn.
			+2 9 6	(16) do . do . do.
Grant V				
6 (ii) Purchase of arch books, papers	238 11 7	243 6 1	-2 9 6	(17) Vide item (16) above
			+5 3 .	(18) As per Correct classificatn.
			+2 1 .	(19) Vide item (13) above
(d) Office Contingencies other than 6 (ii)	849 13 9	843 8 3	-5 3 .	(20) Vide item (18) above
			-0 8 6	(21) Vide item (5) above.
			-0 10 .	(22) Amount paid on account of demurrage charges to Cannanore Municipality wrongly debited to this head instead of under "advances recoverable".
Advances Recoverable				
(b) Others	1746 1 10	2206 11 10	+100 . .	(23) Vide item (10) above
			+360 . .	(24) do (12) above
			+0 10 .	(25) do (22) above
Debt Current				
2 Tax on Buildings col 2	24029 1 10	23961 7 10	-67 10 .	
col 3	73 11 .	6 2 .	-67 9 .	(26) As per Verification.
Col 4	23955 6 10	23955 5 10	-0 1 .	
col 7	135 15 .	137 1 .	+1 2 .	(27) an item suppliedd
Col 8	707 3 .	706 1 .	-1 2 .	(28) Vide item (27) above

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
6 markets. Col 2	1286 12 .	1303 . .	+16 4 .	
Col 8	. . .	16 4 .	+16 4 .	(29) . As per verification
10 Rent of Buildgs Col 5	200 . .	220 . .	+20 . .	(30) do do
Col 8	40 . .	20 . .	−20 . .	
D B S arrears				
10 Rent of Buildgs Col 3	150 . .	130 . .	−20 . .	(31) As per last years report and verification.
Col 5	150 . .	130 . .	−20 . .	(32) Vide remark (30) above

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

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

Local & Municipal Dept.

CURRENT No. 1135 M

LOCAL FUND (189) DEPARTMENT.

IR 466-A
1886

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
Calicut AND THE COLLECTOR OF
Malabar

SECR. GOVT. MADRAS. 11 APR 96 REV. DEPT.

End n Ce 112 96
Forwarded to the Chairman municipal council Calicut.

J Stevenson
ag collector

1.AD
No. 595-

Dated 24 March 1896.
Received

R.F. AUSTIN
26 MAR 1896

No.

Subject.

Forwarding report on the Audit of the accounts of the Calicut Municipality for the year 1894-95.

(With Enc.)

Cash
Municipality
29.3.96

1/4

Rd Dt on C of 466/1886

Forwarded
T. Varada Rao
Chairman.

IR 648/1896 1.4.96

No. 473

Returned to the chairman in view to the report being placed before the Municipal Council and resubmitted to government with a copy of the Council's resolution as required in G.O. No. 990 L.F. dt 16th August 1886.

(By order)

W. W. Phillips
Ag. Asst. Secretary.

1.AD 24/3/96
Fort St. George 31st March 1896
To the chairman m c Calicut

Extract from the Proceedings of the Municipal Council, Calicut at a Meeting held on the 16th June 1896.

Present

Rao Sahib S. Sreeniwasa Iyer — Chairman Council
Rao D. Ganpat Rao Avergal
" K. Krishnan Nair
" T. M. Appu Nedungadi
" P. P. Kunnadan Menon
" M. Kunhamed
" M. A. Subramania Iyer
" P. Krishna Menon
Captain N. A. W. Hamilton
H. W. Brown Esq
W. Main Esq
T. Mathai Esq
G. Zachariah Esq
J. W. Jones Esq.

" " " " " "

" Read the audit notes with the answers thereon of the Sub Committee.

The Sub Committee reports are approved.

(Sd) S. Sreeniwasa Iyer
Chairman

(True extract)

Chairman

Chairman

N° 670/1896

Municipal Office
Calicut 16th June 1896

From.

Rao Saheb S. Swaminatha Aiyar B.A.
Chairman municipal council
Calicut

To.

The Honorable J. Price. C.S.I. I.C.S.
Chief Secretary to Government
Local and municipal Department
Madras

Sir,

With reference to your endorsement No. 473 dated 29th April 1896 on report from the Assistant Inspector of Local Fund accounts on the audit of the accounts of the Calicut municipality for the year 1894-95 herewith returned, I have the honor to submit herewith a copy of the resolution of the municipal Council passed at its meeting held on the 10th instant.

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

Swaminathan
Chairman

From

The Chairman
Municipal Council
Calicut

To

The Chief Secretary
to Government
Local & Mil. Department
Madras

Dated 16th June 1896

Despatched 15th "

Received 24th "

Re Municipal Accounts

Order No. 1096 Dated 29.6.96

Recorded.

29.6.96

Submitting report
from the Audit Inspector
of L. F. accounts
on the audit of the
accounts of the
Calicut municipality
for 94-95.

L.
Pp
The Accountant General
Despd 29/6/96

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

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

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.
P = Copy abstract only.
Q = Copy heading only.