[L. & M. / 3,000—19-11-96.]

INDEXED.

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1178 M

DATED 12-5-97

✓

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of the Cochin Munity for the year 1895-96

BACK PAPERS.

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

FURTHER PAPERS.

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

3

Pr. No. 843/97

C. No. 98/M 97
C.R. No. 169/M 97

Local & Munl. (1897) Department.

Ans.

CURRENT No. 1853. M

COLLECTOR
1--MAY-1897
MALABAR

Misc

Order No. 1178 Misc dt 12-5-97

Recorded.

V.R.
8/5/97

From The Accountant-General
Madras

No. L.F.D / 674

Dated 10th March 1897.

Received 20/3/97

6 MAY. 1897

Registered 6-5-97

Enclosures one

COLLECTOR'S OFFICE
12 MAR 97
MALABAR

Spare copies

SUBJECT.

Forwarding report on the audit of the Accounts of the Cochin Municipality for 1895-96.

To
The Accountant-General

Dspd. 17/5/97

a/8/6/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Cochin Municipality for the year 1895-96.

Camp: Palghaut

Dated 26th January 1897.

To

The Inspector of Local Fund Accounts.

Sir,

I have the honor to submit the following report on my recent audit of the accounts of the Cochin Municipality for the year 1895-96.

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. 869-7-2, was in agreement with that appearing in the Bank/~~Treasury~~ 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 will be ~~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 be brought to the immediate notice of Government~~

I have &c

Sd. K Govindan

asst. Inspector of L.F. accounts.

6

Forwarded to the Accountant General

Sd/ W. I. F. Williamson

Inspector of L. F. accounts.

No. L.F.D. / 674

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

Fort Saint George
Accountant Genl's office
10th March 1897

for Offg. Accountant General

Forwarded to the chairman, Mpl. council Cochin

W E Holland
Ag. collector
15. 3. 97

No. 105

Submitted

R K Mitter
Chairman Delegate.

Municipal Office
Cochin 27th April 97
Rk

27. 4. 97

LOCAL & MUNICIPAL DEPT.
CURRENT No.........

Forwarded to the secretary to Gov. L + Mpl. department.

Calicut
3. 5. 97

ag. collector

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Cochin for the official year 1895-96.

Heads of Account.	1895-96. Details of Minor heads. RS.	A.	P.	1895-96. Totals of Major heads. RS.	A.	P.	Revised Estimate for 189 -9 . RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				680	1	2	680	.	.
b. Endowments									
c. Water-tax Fund									
Total ..				680	1	2	680	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	2133	"	"				2240	"	"
b. Tax on buildings (section 63) ..	5961	5	10				6140	.	.
c. Tax on lands (section 63) ..	2151	6	$\overset{5}{6}$				2230	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	337	8	.				540	.	.
f. Tax on animals (section 77) ..	82	8	"				80	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	70	8	.				100	.	.
h. Tolls (section 91)—									
Gross receipts	..	..	..				..	..	.
Less Local Fund share ..	.	.	.				.	.	.
i. Penalties on account of—									
i. Tax on arts	.	.	.				.	.	.
ii. Tax on buildings ..	.	.	.				.	.	.
iii. Tax on lands	.	.	.				.	.	.
iv. Water-tax on buildings and lands	.	.	.				.	.	.
v. Tax on vehicles, &c. ..	.	.	.				.	.	.
vi. Tax on animals	.	.	.				.	.	.
vii. Tax on carts, &c. ..	.	.	.				.	.	.
viii. Evasion of tolls				10736	4	$\overset{3}{4}$	.	.	.
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	3	2	.				10	.	.
b. ~~Ferry rents~~ Under Canal act	2405	.	.	2408	2	.	2400	.	.
c. Fees under Act II of 1888 ..									
Carried over ..				13144	6	$\overset{3}{4}$	13740	.	.

Heads of Account.	actuals 1895-96. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				13144	6	~~4~~ 3	13740	„	„
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	92	3	2				100	„	„
ii. Rent of buildings ..	„	„	„				„	„	„
iii. Avenue receipts ..	13	8	5				10	.	.
iv. Fees from Travellers' Bungalows	190	.	.				200	.	.
b. i. Sale-proceeds of lands ..	.	.	.						
ii. Produce of lands, gardens, &c.	.	.	.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	51	3	.				60	.	.
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	~~1~~ 2	15	.				„	„	.
d. i. Fees from educational institutions									
ii. Other revenue from educational institutions ..	253	15	3				240	.	.
iii. Sale-proceeds of books in Municipal Book Depôt ..	„	„	„				„	„	„
e. i. Sale-proceeds and composition fees of medicines ..	~~269~~ 276	~~9~~ 10	~~9~~ 8				170	.	.
ii. Other Hospital receipts ..	~~47~~ 39	1	5 6				60	.	.
f. i. Income from markets ..	1015	14	10				990	.	.
ii. „ slaughter-houses ..	.	.	.				.	.	.
g. Other fees									
i. Distraint fees	28	4	.				50	.	.
ii. License fees	131	.	.				150	.	.
iii. Cart-stand fees ..									
iv. Fees from extracts from Birth and Death Registers ..	1	.	.				„	„	„
h. Fines— i. Fines under Municipal and other Acts	170	9	„				200	.	.
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments— i. General, including choultries	„	„	„						
ii. Educational	„	„	„						
iii. Medical	153	8	6				150	.	.
j. Premium on loans				2419	12	4			
Carried over ..				15564	2	~~8~~ 7	16120	.	.

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Heads of Account.	actuals 1895-96. Datails of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				15564	2	~~8~~ 7	16120	„	„
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	199	„	„				200	.	.
ii. Medical	520	.	.				520	.	.
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes			.	719	.	.			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	980	8	„				1030	.	.
ii. Other purposes	.	.	.				.	.	.
b. Other items—									
i. ~~Fishery~~ Ferry rents	3020	3	9				3020	.	.
ii. Refunds of Expenditure of previous year									
iii. Fees for numbering carts, &c.				4000	4	9			
Carried over ..				20283	14	~~5~~ 4	20890	.	.

Statement II—*cont.*

Heads of Account.	actuals 1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				20283	14	4 ~~5~~	20890	.	.
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	33 ~~170~~	2 ~~10~~	„				100	.	.
IV Recovery of capital of loan to Mappilas—	375	„	„				870	„	„
V Do - of interest do -	73	4	7	481 ~~618~~	6 ~~14~~	7 ~~7~~	140	„	„
Total Receipts ..				20902 765	13 4	„ 11	22000	„	„
Add opening balance ..				680	1	2	680	„	„
Grand Total ..				21582 445	14 6	2 1	22680	„	„

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 7 ~~all~~ classes.
2. Tax on buildings is levied at 7½ per cent., and tax on land at 7½ 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. 3 per cart per annum.
6. Tolls are not levied at all. ~~the maximum rates~~.
7. License-fees are levied at the rates sanctioned in G O (27-1-1879 No. 131, 17-4-85 No. 25, 11-5-85 No. 86, 8-10-85 No. 635, 29-5-89 No. 662 M. Mis:
8. The house-tax registers were last revised in the official year 1890-91, and the land tax registers in the official year 1890-91.
9. The total extent of land assessed is — acres.
10. The mode of estimating the annual rental of houses and lands is as ~~follows :—~~ Stated in previous years.

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Statement II.

Expenditure from the Municipal Fund of the Town of Cochin for the official year 1895-96.

Heads of Account.	actuals 1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications									
b. Buildings	935	10	8				930	.	.
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements									
2 REPAIRS—									
a. Communications	56 ~~1033~~	6 ~~14~~	9 ~~9~~				1020	.	.
b. Buildings	365	5	9				310	.	.
c. Drainage—									
i. Repairs to works ..	165	11	4				250	.	.
ii. Establishment for flushing drains, &c.	432	„	„				430	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	13	6	„				10	.	.
ii. Establishment									
iii. Contingencies	6	12	.						
e Miscellaneous public improvements									
3. ESTABLISHMENT	360	.	.				360	.	.
4. TOOLS AND PLANT AND OTHER STORES							10	.	.
5. CONTRIBUTIONS—									
a. To Local Boards for works .									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works				35 ~~3312~~	4 ~~12~~	6 ~~6~~			
Total, Grant I ..				35 ~~3312~~	4 ~~12~~	6 ~~6~~	3320	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..	.	.	.					.	.
b. Stipends to Normal students ..	.	.						.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	.						.	.	.
b. Contingencies ..	.	.	.				.	.	.
Carried over ..	.	.	.				.	.	.

Statement II—*cont.*

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	966	3	6				1000	.	.
b. Result Grants	299	2	..				370	.	.
c. Contingencies	130	2	.				110	.	.
3. SALARY GRANTS	348	.	.				350	.	.
4. RESULT GRANTS	250	.	.				250	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	180	11	5				180	.	.
ii. Contingencies	49	14	11				50	.	.
7. MISCELLANEOUS—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment	144	.	.				144	.	.
ii. Contingencies	.	.	.				6	.	.
c Other items	1	13	..	2369	14	10			
Total, Grant II ..				2369	14	10	2460	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1607	6	9				1610	.	.
b. Medicines and Supplies ..	956 ~~979~~	1 ~~6~~	.. ~~5~~				400	.	.
c. Diet of Patients	569 ~~556~~	14 ~~8~~	10 ~~7~~				600	.	.
d. Sundries and Contingencies ..	674 ~~664~~	10 ~~11~~	3 ~~1~~				600	.	.
e. Contributions to Local Boards..				3808	..	10			
Carried over ..				3808	..	10	3910	.	.

Statement II—*cont.*

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				3808	..	10	3910	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	106	.	.				30	.	.
ii. Sanitary Inspection ..	72	.	.				70	.	.
iii. Medical reserve staff ..	14	.	.				20	.	.
iv. Cutlers' Establishment ..	7	.	.				5	.	.
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..				199	.	.			
3. VACCINATION—									
a. Establishment	180	.	.				180	.	.
b. Contingencies	105	13	10				150	.	.
c. Contributions to Local Boards ..	..	.	.	285	13	10			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	210	.	.				210	.	.
b. Contingencies	5	4	.	215	4	.	10	.	.
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment	3425	13	8				3456	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	516 ~~524~~	9 ~~7~~	1 ~~4~~				500	.	.
b. Private scavenging—									
i. Establishment	764	8	.				768	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	90 ~~84~~	11 ~~11~~	8 ~~8~~				80	.	.
c. Cholera charges	46 ~~17~~	12 ~~5~~	3 ~~6~~				11	.	.
d. Contingencies	114 ~~142~~	9 ~~1~~	1 ~~7~~	4958	15	9	120	.	.
Total, Grant III ..				9467	2	5	9520	.	.

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	1895-96. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	25	8	.				25	.	.
b. Contingencies	1024	4	8	1049	12	8	1065	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies	~~8~~	~~15~~	~~9~~	~~8~~	~~15~~	~~9~~	10	.	.
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	96	.	.				96	.	.
b. Contingencies	9	12		105	12	.	44	.	.
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.	25	12	.	25	12	.	10	.	.
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				~~1190~~ 1181	~~4~~ 4	~~5~~ 8	1250	.	.

---

a) Cost of Sealing wax
for marking sheeps Rs 8·2·„
cost of copying papers 11-„-„ 9-11-7
for ~~assessment on land~~ ~~„-11-10~~
Law charges —— 22-5-„
~~Subscription to D.D. Gazette~~ ~~2-„-„~~
Cost of a reel for toll ~~Contai~~ contractor's ~~token~~ use } ~~2-12-„~~
Cost of mile stone ~~22-8-„~~
~~69-6-10~~ 57-2-7

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	1895-96. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				~~1190~~ 1181	~~4~~ 4	~~5~~ 8	1250	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	41	.	.				..	„	„
iii. Printing	~~246~~ 237	~~15~~ 15	~~3~~ 7				250	„	..
iv. Compensation for lands ..	„	.	.				„	„	„
v. Other items	~~69~~ 57	~~6~~ 2	~~10~~ 7 (a)	~~357~~ 330	~~6~~ 2	~~1~~ 2	50	„	„
Total, Grant IV ..				~~1547~~ 1511	~~10~~ 6	~~6~~ 10	1550	„	„
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1194	.	.				1194	.	.
ii. Inspection	144	.	.				144	.	.
b. Collection of Municipal Taxes—									
i. Establishment	439	8	„				410	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	~~51~~ 60	~~8~~ 8	~~6~~ 2				70	.	.
c. Collection of Tolls—									
i. Establishment	.	.	.				.	.	.
ii. Contingencies	~~2~~	~~12~~	~~„~~				.		
d. Office contingencies other than (*b*) (ii)	~~282~~ 284	4	„				233	.	.
e. Contributions for Central office and Audit establishments ..	113	.	.				113	.	.
Collectors Office Establishment	39	.	.	~~2263~~ 2277	~~4~~ „	~~6~~ 2	~~36~~ 39	.	.
Total, Grant V ..				~~2263~~ 2277	~~4~~ „	~~6~~ 2	2200	„	„
REPAYMENT OF DEBT—									
a. Instalments paid during the year	780	3	2				780	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)	„	„	.						
c. Charges of investment ..	„	„	„	780	3	2			
Carried over ..				780	3	2	780	.	.

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	25	8	.				25	.	.
b. Contingencies	1024	4	8	1049	12	8	1065	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies	~~8~~	~~15~~	~~9~~	~~8~~	~~15~~	~~9~~	10	.	.
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	96	.	.				96	.	.
b. Contingencies	9	12	.	105	12	.	44	.	.
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c. ..	25	12	.	25	12	.	10		
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				~~1190~~ 1181	~~4~~ 4	~~5~~ 8	1250	.	.

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a) Cost of Sealing wax
for marking sheep Rs 8. 2. "
cost of burying paupers ~~11 " "~~ 9-11-7
for assessment on land ~~" 11 10~~
Law charges —— 22-5-"
~~Subscription to D. R. Gazette 2 " "~~
Cost of a seal for toll contractor use } ~~2-12-"~~
Cost of mile stone ~~22-8-"~~
~~69-6-10~~ 57-2-7

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~1190~~ 1181	~~4~~ 4	~~5~~ 8	1250	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	41	.	.				..	"	"
iii. Printing	~~246~~ 237	~~15~~ 15	~~3~~ 7				250	"	"
iv. Compensation for lands ..	"	"	"				"	"	"
v. Other items	~~69~~ 57	~~6~~ 2	~~10~~ 7 (a)	~~357~~ 330	~~6~~ 2	~~1~~ 2	50	"	"
Total, Grant IV ..				~~1547~~ 1511	~~10~~ 6	~~6~~ 10	1550	"	"
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1194	.	.				1194	.	.
ii. Inspection	144	.	.				144	.	.
b. Collection of Municipal Taxes—									
i. Establishment	439	8	"				410	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	~~51~~ 60	~~8~~ 8	~~6~~ 2				70	.	.
c. Collection of Tolls—									
i. Establishment	.	.	.				.	.	.
ii. Contingencies	~~2~~	~~12~~	~~"~~				.	.	.
d. Office contingencies other than (*b*) (ii)	~~282~~ 284	4	"				233	.	.
e. Contributions for Central office and Audit establishments ..	113	.	.				113	.	.
Collectors Office Establishment	39	.	.	~~2263~~ 2277	~~4~~ "	~~6~~ 2	~~36~~ 39	"	.
Total, Grant V ..				~~2263~~ 2277	~~4~~ "	~~6~~ 2	2200	"	"
REPAYMENT OF DEBT—									
a. Instalments paid during the year	780	3	2				780	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)	"	"	.						
c. Charges of investment ..	"	"	"	780	3	2			
Carried over ..				780	3	2	780	.	.

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	25	8	.				25	.	.
b. Contingencies	1024	4	8	1049	12	8	1065	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies	~~8~~	~~15~~	~~9~~	~~8~~	~~15~~	~~9~~	10	.	.
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	96	.	.				96	.	.
b. Contingencies	9	12	.	105	12	.	44	.	.
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.	25	12	.	25	12	.	10	.	.
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				~~1190~~ 1181	~~4~~ 4	~~5~~ 8	1250	.	.

---

a) Cost of Sealing wax for marking sheep Rs 8-2-„
cost of burying paupers ~~11-„-„~~ 9-11-7
for [illegible] assessment on land ~~„-11-10~~
Law charges — 22-5-„
~~Subscription to DH Gazette — 2-„-„~~
~~cost of a seal for toll contractors use — 2-12-„~~
Cost of mile stone ~~22-8-„~~
~~69-6-10~~ 51-2-7

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				~~1190~~ 1181	~~4~~ 4	~~5~~ 8	1250	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	41	.	.				..	„	„
iii. Printing	~~246~~ 237	15	~~3~~ 7				250	„	..
iv. Compensation for lands ..	„	.	.				„	„	„
v. Other items	~~69~~ 51	~~6~~ 2	~~10~~ 7 (a)	~~357~~ 330	~~6~~ 2	~~1~~ 2	50	„	„
Total, Grant IV ..				~~1547~~ 1571	~~10~~ 6	~~6~~ 10	1550	„	„
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1194	.	.				1194	.	.
ii. Inspection	144	.	.				144	.	.
b. Collection of Municipal Taxes—									
i. Establishment	439	8	„				410	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	~~51~~ 60	8	~~6~~ 2				70	.	.
c. Collection of Tolls—									
i. Establishment	.	.	.				.		
ii. Contingencies	~~2~~	~~12~~	~~„~~				.		
d. Office contingencies other than (*b*) (ii)	~~282~~ 284	4	„				233	.	.
e. Contributions for Central office and Audit establishments .. Collectors Office Establishment	113 39	. .	. .	~~2263~~ 2277	4	~~6~~ 2	113 ~~39~~ 36	. „	. .
Total, Grant V ..				~~2263~~ 2277	~~4~~ „	~~6~~ 2	2200	„	„
REPAYMENT OF DEBT—									
a. Instalments paid during the year	780	3	2				780	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)	„	„							
c. Charges of investment ..	„	„	„	780	3	2			
Carried over ..				780	3	2	780	.	.

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				780	3	2	780	.	
INTEREST—									
a. On account of last year ..	"	"	"						
b. " of current year ..	290	8	5	290	8	5	280	"	"
Advances recoverable—									
a. Permanent	" 10	"	"				"		
b. others	~~147~~	~~8~~	~~"~~				115	.	.
c ~~Others~~ Payt. to Govt. on account of Capital advance to [illegible]	~~375~~	-	.				870	.	.
d) do — do — Interest	73	4	7	458 ~~595~~	4 ~~12~~	7 ~~7~~	140	.	-
Refunds of other than current collections.	86	2	"	86	2	"	85	.	-
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank				1615 ~~1752~~	2 ~~10~~	2 ~~2~~	2270		
Total									
Total Expenditure ..				20713 575	6 14	11 11	21320	.	.
Balances—									
a. Municipal Fund				869	7	2 ~~3~~	1360	.	.
b. Endowments									
c. Water tax Fund									
Grand Total ..				21445 ~~21582~~	6 ~~14~~	1 ~~2~~	22680	.	.

NOTE TO STATEMENT II.

Position of the Municipality of Cochin *on 31st March 1896.*

LIABILITIES.

	RS.	A.	P.
Balance of Loans	6904 ~~5504~~	2 2	10 10
Deposits to be adjusted ..	145	4	1 ~~3~~
Securities in landed property	1200	"	"
Other Liabilities (in detail) ..	"	"	"
Total ..	8249 ~~6849~~	6 ~~7~~	11 ~~1~~

ASSETS.

	RS.	A	P.
Municipal Balance .. Cash	869	7	2 ~~3~~
Securities ..	"	"	"
Deposit Balance .. Cash	145	4	1 ~~3~~
Securities ..	1200	"	"
Sinking Fund of loans	"	"	"
Funded Capital of endowed institutions, Hospitals, &c.	4398	2	3
Total ..	6612	13	~~9~~ 6
Value of Premises, &c.	28490	.	.
Do. of Tools and plant	10	.	.
Do. of Live stock	.	.	
Do. of Furniture	1101	.	.
Arrears of taxes, &c.	7 ~~999~~	5 ~~14~~	8 ~~9~~
Other assets (in detail)			
Value of Conservancy Carts	795	.	-
— do — Fire engine —	400	.	.
— do — iron sheds —	400	.	.
— do — Lamp Posts	2200	.	.
Total ..	41008	12	6
Claims—			
Advances Recoverable—			
Permanent advance	50	.	.
Advances for works, &c. ..	503 ~~1493~~	1 ~~1~~	- ~~"~~
Total ..	53 ~~1543~~	1 ~~1~~	. ~~"~~
Grand Total ..	59 ~~42551~~	4 ~~13~~	2 ~~6~~

STATEMENT III.—*Municipality of* Cochin Abstract of Deposits Account for the year 1895-96.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	~~254~~ 1754	.	.	✕ 1. Credited to Municipal Funds	229	.	.
				2. Returned to Appellants	.	.	.
1. Deposits by Appellants	37	8	.	3. Do. to Renters	.	.	.
2. Do by Renters	126	.	.	4. Do. to Contractors	50	.	.
3. Do. by Contractors	.	.	.	5. Do. to Municipal Servants	300	.	.
4. Do. as Security by Municipal Servants	1200	.	.	6. Do. to Parties	.	.	.
5. Deposited for the execution of work for which Private Parties are liable..	.	.	.	7. Paid to Claimants	.	.	.
6. Other Deposits under the Act or bye-laws	6	12	1 ✕				
✕ Excess collection under land tax transferred to deposit Total Receipts ..	~~1370~~ 170	4	1	Total ..	~~279~~ 579	.	.
				Balance * ..	1345	4	1
Grand Total ..	~~1624~~ 1924	4	1	Grand Total ..	~~1624~~ 1924	4	1

✕ Note:— From the closing balance of 94-95 Rs 1920 was excluded as ~~it~~ being value of lands pledged to municipality as securities by the Municipal Servants; hence the difference in the opening balance.

* Details of Balance.

	No. of items.	Year.			No of items.	Year.			No of items.	Year			No. of items.	Year.			No of items.	Year.			No. of items.	Previous Year.			No. of items.	Year. 95-96			Total.				Remarks.
		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.	No of items.	Rs.	A.	P.	
Appellants' Deposits ..																									1	12	8	.	1	12	8	.	
Renters' do. ..																									1	126	.	.	1	126	.	.	
Contractors' do. ..																														-	.	.	
Municipal Servants' Deposits ..																					3	1200	.	.					3	1200	.	.	
Deposits for Work ..																									1	6	12	1	1	6	12	1	
Miscellaneous Deposits, viz ..																																	
Total ..																					3	1200	.	.	3	145	4	1	6	1346	4	1	

Statement IV-A.—*Municipality of* Cochin. Demand, Collection, and Balance statement for the year 1895-96.

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.	2194	8	0	-	-	-	2194	8	-	2074	.	.	-	-	-	52	.	.	68	8	.
2. „ on buildings	5987	-	5	-	10	9	5986	5	8	5607	13	2	.	.	.	35	6	1	343	2	5
3. „ on lands	2162	8	8	1	12	-	2160	12	8	2038	15	7 6✕	.	.	.	.	.	.	121	13	2
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)																					
6. Market rents	1027	13	10	.	.	.	1027	13	10	973	13	10(a)	.	.	.	.	.	.	54	.	.
7. Slaughter-house fees																					
8. Rent of cart-stands																					
9. Private scavenging fees	1003	12	.	.	.	.	1003	12	.	879	4	.	.	.	.	.	.	.	124	8	.
10. Tax on vehicle with Springs	537	.	.	.	.	.	537	.	.	300	.	.	.	.	.	103	8	.	133	8	.
11. Tax on animals	98	8	.	.	.	.	98	8	.	62	4	.	.	.	.	17	8	.	18	12	.
12. Tax on Carts and other vehicles	91	8	.	.	.	.	91	8	.	69	.	.	.	.	.	.	.	.	22	8	.
13. Vypeen Ferry rent	3020	3	9	.	.	.	3020	3	9	3020	3	9(a)	-	-	-	-	-	-	.	.	.
14.																					

(a) Includes interest

✕ Excess collection of 1 pie transferred to deposit.

Statement IV-B.—*Municipality of* Cochin. Demand, Collection, and Balance Statement for the year 1895-96 —*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.	
1	2			3			4			5			6			7			8			9
1. Tax on arts, &c.	2	.	.	64	8	.	66	8	.	59	.	.	.	.	.	4	8	.	3	.	.	1894-95
2. „ on buildings	85	14	2	310	10	2	396	8	4	353	8	8	.	.	.	11	14	10	31	.	10	
3. „ on lands	12	7	6	122	4	8	134	12	2	112	6	11	.	.	.	5	4	.	17	1	3	
4. Water-tax on buildings and lands																						
5. Tolls																						
6. Market rents	.	.	.	48	1	.	48	1	.	42	1	.	.	.	.	.	.	.	6	.	.	
7. Slaughter-house fees ..																						
8. Rent of cart-stands ..																						
9. Private scavenging fees ..	36	.	.	96	.	.	132	.	.	101	4	.	.	.	.	23	12	.	7	.	.	
10. Tax on Vehicles	33	.	.	63	.	.	96	.	.	37	8	.	.	.	.	31	8	.	27	.	.	
11. Tax on animals	16	12	.	21	8	.	38	4	.	20	4	.	.	.	.	12	.	.	6	.	.	
12. Tax on Cart &c	.	.	.	15	.	.	15	.	.	1	8	.	.	.	.	.	.	.	13	8	.	
13.																						
14.																						

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	1951	3	.
(2) Amount advanced during the year	147	8	.
Total ..	2098	11	–
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	137	8	.
(*b*) Do. previous years	408	2	.
Total amount oustanding at the end of the year* ..	1553	1	–
Total ..	2098	11	–

* *Details of Balance.*

Permanent advance.

With the Office Staff — 20 – 0 – 0

— do — Civil Surgeon — 30 – 0 – 0

50 – 0 – 0

Advances made to

Mappilahs for building houses – 1400 – 0 – 0

advances on account of prosecution [illegible] Inspector — 10 – 1 – 4

— do — to Mr Viegas pleader for Court Expenses } 83 – 0 – 0

95–96.

Travellers.

Advanced to Secretary for } Bungalow purposes } — 10 – 0 – 0

1553 – 1 – 0

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Receipts										
2. Municipal Rates & Taxes										
1. (c) Tax on lands —	2,151	6	6	2,151	6	5	(−) .	.	1	(1) Excess collection transferre deposits. Vide item No. (32) belo
4. Revenue derived from municipal property apart from taxation.										
c. conservancy										
2. Sale proceeds of night-soil, Street-Sweepings &c.	1	15	.	2	15	.	(+) 1	.	.	(2) Error in classification Vide item no. (4) below.
3. E. i. Sale proceeds and composition fees of medicines	269	9	9	276	10	8	(+) 8	.	11	(3) — Do. — Vide item no. (5) below
							(−) 1	.	.	(4) — Do. — Vide item no. (2) above.
4. ii. other Hospital receipts	49	1	5	39	.	6	(−) 8	.	11	(5) — Do. — Vide item no. (3) above.
7. Extraordinary & debt										
d: advances										
5. ii. others —	170	10	.	33	2	.	(−) 137	8	.	(6) Eliminated from both sides of the account. Vide item no. (23) below.
Charges										
Grant I. Repairs										
6. (a) communications	1,033	14	9	1,056	6	9	(+) 22	8	.	(7) Being cost of mile posts erroneously charged under 9. other charges - other items now transferred to this head. Vide item no. (17) below.
Grant III. Hospitals & dispensaries										
7. (b) Medicines —	979	6	5	956	1	.	(−) 23	5	5	(8) Errors in classification.
8. (c) Diet of patients —	556	8	7	569	14	10	(+) 13	6	3	
9. (d) contingencies —	664	11	1	674	10	3	(+) 9	15	2	

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
5. Conservancy Road cleaning &c.										
10. (ii) other charges &c. &c.	524	7	4	576	9	1	(−) 7	14	3	(9) Error in classification. Vide items nos. (10) & (13) below.
(b) Private Scavenging										
11. (ii) contingencies	84	11	8	90	11	8	(+) 6	.	.	(10) Error in classification. Vide item no. (9) above.
12. (c) cholera charges	17	5	6	46	12	3	(+) 29	6	9	(11) — Do. — Vide item no. (12) below.
13. (d) contingencies	142	1	7	114	9	1	(−) 29	6	9	(12) — Do. — Do. — no. (11) above.
							(+) 1	14	3	(13) — Do. — Do. — no. (9) above.
Grant IV. Markets										
14. (b) contingencies	8	15	9	.	.	.	(−) 8	15	9	(14) Transferred to 9. other charges (v) other items being Government assessment on municipal lands. Vide item no. (16) below.
9. other charges.										
15. (iii) Printing	246	15	3	237	15	7	(−) 8	15	8	(15) Transferred to Grant V. collection contingencies being cost of printing account &c. forms. Vide item no. (20) below.
16. V. other items —	69	6	10	51	2	7	(+) 8	15	9	(16) Error in classification. Vide item no. (14) above.
							(−) 22	8	.	(17) — Do. — Vide item no. (7) above.
							(−) 2	.	.	(18) — Do. — Do. — no. (22) below.
							(−) 2	12	.	(19) — Do. — Do. — no. (21) below.
Grant V.										
6. collection of municipal taxes										
17. (ii) Purchase of account books, paper &c. &c.	51	8	6	60	8	2	(+) 8	15	8	(20) — Do. — Do. — no. (15) 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.
Collection of Tolls										
18. (ii) contingencies	.	.		2	12	.	(+) 2	12	.	(21) Error in classification Vide item no. (19) above.
19. (d) office contingencies	282	4	.	284	4	.	(+) 2	.	.	(22) — Do. — Do. —— no. (18) above.
Advances										
20. (b) others —	147	8	.	10	.	.	(−) 137	8	.	(23) Eliminated from both sides of the account being the amount — advanced & recovered within the year. Vide item no. (6) above.
Balances										
21. (a) Municipal Fund	869	7	3	869	7	2	(−) .	.	1	(24) Due to transfer of 1 pie to deposits Vide item no (1) above.
Note to Statement II										
Liabilities										
22. Balance of Loans.	5,504	2	10	6,904	2	10	(+) 1400	.	.	(25) Due to omission to include advance of loan made to mappilahs out of Government Loan.
23. Deposits to be adjusted — cash	145	4	3	145	4	1	(−) .	.	3	(26) Wrong figure.
							(+) .	.	1	(27) Due to transfer Vide item no (1) above.
Assets										
24. Arrear of taxes &c.	999	14	9	997	5	8	(−) 2	9	1	(28) Due to an incorrect figure now struck out.
Claims										
25. Advances for works &c.	1,493	1	.	1,503	1	.	(+) 10	.	.	(29) The balance outstanding from the current (95-96) year's advance omitted to be shown.
Statement III										
Deposit account										
Receipts										
26. By Balance (opening)	254	.	.	1,754	.	.	(+) 1,500	.	.	(30) Error in classification Vide item no. (31) below and erroneous elimination of Rs. 300/ Vide item no (33) below.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
27. Security by Municipal Servants	1,200	.	.	.	.	.	(−) 1200	.	.	(31) Vide item no. (30) above.
28. Other deposits	6	12	.	6	12	1	(+) .	.	1	(32) Vide adjustment no. (1) above.
Charges										
29. Returned to Municipal Servants	.	.	.	300	.	.	(+) 300	.	.	(33) Vide item no. (30) above.

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