[M.
2,000—4-5-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1613 M.

DATED 17-7-97.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts

—— Recording with remarks report on the audit of the —— of the Cannanore Multy. 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.

Cannanore Muni Audit Report for 1894-95

[57]
700—6-4-96.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No 2227 of 1897, dated 1st June 1897 from the Chairman, M.C. Cannanore

Current No. of 189 , dated from the

Misc Order. No. 1613 M. mis. d. 17.7.97

Recorded with the following remarks:—

(1) The Government regrets to observe from the report of the Assistant Inspector of Local Fund accounts that the manner in which the municipal accounts are maintained at Cannanore is still× far from satisfactory. The instructions on this subject issued in G.O. No. 1059 Financial dated 29th May 1883, should be carefully followed for the future, and in this connection, the attention of the municipal council is drawn to the Assistant Inspector's suggestion that the Head Clerk of the municipal office may be deputed for a short time to study the system of accounts in the Calicut

× Note E
Please see G.O. No. 529 M. dated 25th March 1895.

J

Municipality. The Government relies on the new chairman to see that matters are placed on a more satisfactory footing.

(2) No time should be lost in bringing the forms of accounts and registers into accord with those generally adopted in other municipalities; ~~and care should be taken to see~~ It is also essential that the several accounts and registers are written up from time to time, as transactions occur. ~~and not postponed for preparation after the close of the year.~~

(3) The practice of entrusting bill collectors with blank forms of bills, to be filled in and signed by them at the time of collection, is most objectionable and should be discontinued forthwith. Bills should be duly prepared and authenticated by the Chairman before they are handed over to the bill collectors.

(4) The audit report should have been placed before the municipal council and a copy of its resolution thereon should have been submitted to Government, as required in G.O. No. 990 L, dated 16th August 1886.

(5) There has been a reprehensible delay of more than one year in the submission of this report, for which, as the Collector ~~says~~ states ~~that~~ Mr Rego, the late chairman, ~~was~~ is responsible. ~~This~~ Such carelessness should not be allowed to recur.

V.A.
13/7/97

P[illegible] 540

To.
The Chairman, M.C. Cannanore, thro' the Collector of Malabar.
.. Accountant General.

Dupd. 22/7/97

Ans.

Local & Munl. (1897) Department.

CURRENT No. 2227/M

C No 223/m

COLLECTOR
6--JUN.-1897
MALABAR

From

The Chairman
Cannanore Municipality

No. 147

Dated 1st June 1897

Received 12 JUN. 1897

Registered

Enclosures 2

Spare copies

SUBJECT.

Submi Audit Report.

Submitting the ______ of the Cannanore municipality for 94-95.

Order

Endt No. 223/m 97.

Submitted.

2. The delay in the resubmission of these notes is due to the late Chairman, Mr. Regos, laziness & inattention to business.

W. E. Mollard
Assistant Collector
~~for ag~~ Collector

Cabinet 10.6.97

B.H.

a/20/6

17/6/

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office
Cannanore 1st June 1897

No. 147

From

The Chairman
Cannanore Municipality

To

The Collector of Malabar
Calicut

Sir,

With reference to your endorsement No. 63 dated 18th March 1897 requesting to explain the cause of the delay referred to in G.O. No. 204 M. Mis: dated 11th February 1897 I have the honor to observe that on my taking charge of the Office from the Divisional Officer, I addressed Mr. Rego the late Chairman asking him to let me know, to dispose of your endorsement, why the report was allowed to lay over. Not finding any reply to my letter of the 25th Ultimo I called his attention to it again yesterday but till this I have received no answer and I am forwarding the papers back to you for submission to Government.

The other reference relating to audit notes is engaging my attention & shall forward it to you as early as possible.

I have the honor to be
Sir,
Your most obdt. Servt.
Dorabji
Chairman Delegate

From

The Chairman, Cannanore Muni

To

The Collector

No. 117

Dated 9th June 1897

Enclosures: Nil

Referring to an endorsement by the Collector.

1/1227 M of 1897

[?]-4-96 Smk

Cd. 121/2 — 9/6.

1894

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

Camp: Cannanore

Dated 21st 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 Cannanore 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 [illegible]atements 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. 4362-10-2, was in agreement with that appearing in the ~~Bank~~/Treasury Pass Book allowing ~~for outstanding cheques, and for deposits.~~ and cash on hand unremitted to the Treasury on 31st March 95 (309-11-6)

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 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.

The general result of the audit cannot be said to be satisfactory. Though there were not many account discrepancies noticed, the system of accounts as at present obtaining requires considerable improvement. The accounts and registers are not in the forms generally adopted in other Municipalities. Nor are those maintained written up as transactions occur. Even the demand registers are posted up after the year is over. The registers of advances and deposits are no more than statements prepared after the year is over instead of being concurrent records. Uncollected items of taxes &c do not admit of sufficient check in the absence of bills or receipts duly prepared and authenticated either by facsimile signature of the Chairman or otherwise. they are blank forms to be filled in and signed by Bill Collectors at the time of Collection. To remedy these defects and to improve the accounts I have suggested to the Chairman the desirability of deputing the Head Clerk to study the several forms in use and to note the procedure obtaining in the Calicut Municipality where the accounts as a whole are more satisfactorily kept now. In the absence of a separate accountant, the Head Clerk, 2d clerk and the Shroff divide the account work amongst them.

I have &c
M. P. Rajagopalamudr.
Asst Inspector of L. F. Accts

Forwarded to the Accountant General.

Sd J. L. Pinto
for Inspector of L. F. Accts

L. F. d.
615

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.

J. Manson
Offg Accountant General

Fort St George.
Acct Genls Office
30th March 1896

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Cannanore 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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	~~1738~~ 7	~~„~~ 15	~~5~~ 9				1740	„	„
b. Endowments				1738 7	„ 15	5 9			
c. Water-tax Fund									
Total ..				~~1738~~ 7	~~„~~ 15	~~5~~ 9	1740	„	„
2. MUNICIPAL ~~RATES~~ AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3205	„	„				4120	„	„
b. Tax on buildings (section 63) ..	7162	4	2				10100	„	„
c. Tax on lands (section 63) ..	2413	6	10				3500	.	„
d. Water-tax on buildings and lands (section 75)	-	-	.				.	.	.
e. Tax on vehicles with springs and palanquins (section 77) ..	520	8	„				630	„	„
f. Tax on animals (section 77) ..	522	12	„				490	„	„
g. Tax on carts and other vehicles without springs (section 85) ..	514	.	.				500	„	„
h. Tolls (section 91)—									
Gross receipts	2800	.	.				2800	.	.
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts	4	4	„				1	„	„
ii. Tax on buildings ..							10	.	.
iii. Tax on lands	15	.	.						
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..	9	.	.				10	.	.
vi. Tax on animals ..									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..				17166	3	„			
Carried over				17166	3		304[illegible]		

Cost of a l

Excess postage in lieu

STATEMENT I—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				17166	3	.	22161	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..									
iii. Avenue receipts ..	19	14	7				3	.	.
iv. Fees from Travellers' Bungalows	27	.	.	46	14	7	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.									
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	82	.	.	82	.	.	80	.	.
d. i. Fees from educational institutions	4316	12	.		.	.	3570	.	.
ii. Other revenue from educational institutions ..	.	.	.						
iii. Sale-proceeds of books in Municipal Book Depôt ..	.	.	.	4316	12	.			
e. i. Sale-proceeds and composition fees of medicines ..	64	6	.				40	.	
ii. Other Hospital receipts ..				64	6	.			
f. i. Income from markets ..									
ii. „ slaughter houses.	720	.	.	720	.	.	820	.	
g. Other fees									
i. Distraint fees	57	„	7				20	.	.
ii License fees	~~188~~ 186	~~8~~	„				150	.	.
iii. Cart-stand fees	178		.				180	.	.
iv. Fees from extracts from Birth and Death Registers ..	~~3~~ 6	~~8~~	„	421	„	7	3	.	.
h. Fines under Municipal and other Acts	313	4	„	313	4	.	170	.	.
i. Interest on investments—									
i. General, including choultries									
ii. Educational							50	.	.
iii. Medical									
ium on loans									
ed over ..						2	27287	.	

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				23130	8	2	27287	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	1048 ~~1120~~	7 ~~7~~	6 ~~6~~				1280	.	.
Other purposes ..	72 ~~„~~	„ ~~„~~	„ ~~„~~	1120 ~~1120~~	7 ~~7~~	6 ~~6~~	.	.	.
ii. Medical	964	6	2	964	6	2	340	.	.
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	113	.	.	113	.	.			
b. From Local Boards—									
i. Education									
ii. Medical	1050	2	6				1000	.	
iii. Other purposes	.	.	.	1050	2	6			
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 ..	598	1	.				550	.	.
ii. Other purposes				598	1	.			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	4	13	10				3	.	.
iii. Fee for numbering carts, &c.	× 5	13	.	10	10	10	10		
Carried over ..				26987	4	2	30470		

Carried over

Cost of a broken lamp recovered 2 – 0 – 0
Sale of Toll tickets —— 3 – 8 – 0
Excess postage in [illegible] —— × „ – 5 – 0
5 – 13 – 0

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 ..				26987	4	2	30470	.	
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	10 7	2 13	4	17 ~~7~~	13 ~~15~~	4 ~~4~~	10	.	
Total Receipts ..				~~27005~~ 26995	~~1~~ 3	~~6~~ 6	30480	.	.
Add opening balance..				1738	7 ~~15~~	9 ~~5~~	1740	.	.
Grand Total ..				~~28733~~ 43	~~3~~ 1	~~4~~ 3	32220	.	

* 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 classes.
2. Tax on buildings levied at per cent. and tax on lands at 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. 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 Cannanore for the official year 1894-95.

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 I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications							60	.	.
b. Buildings	77	2	10						
c. Drainage	.	.	.						
d. Water-supply	.	.	.	77	2	10			
e. Miscellaneous public improvements									
2. REPAIRS—	27	13	6				1450	.	
a. Communications	~~1075~~	~~6~~	~~4~~	1293	11	.	740	.	
b. Buildings	~~218~~ 265	~~4~~ 13	~~8~~ 6						
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—							60	.	.
i. Repairs to works, machinery, &c., ...									
ii. Establishment									
iii. Contingencies									
e Miscellaneous public improvements	177	9	4	177	9	4	180	.	.
3. ESTABLISHMENT							30	.	.
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 ..				1548	7	2	2520	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards. .									
b. Stipends to Normal students ..									
2. MUNICIPAL SCHOOLS—									
i. ON Salary System—							3090	.	.
a. Establishment	3088	2	.				160	.	.
b. Contingencies	55	11	10	3143	13	10			
Carried over ..				3143	13	10	3250	.	.

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				3143	13	10	3250	.	.
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	1759	.	.				1750	.	.
b. Results Grants	1320	10	7				1620	.	.
c. Contingencies	168	.	.	3247	10	7	280	.	
3. SALARY GRANTS									
4. RESULTS GRANTS	549	.	.	549	.	.	700	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTON—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	238	.	.				240	.	.
ii. Contingencies	24	.	.	262	.	.	30	.	.
7. MISCELLANEOUS—									
a Building, furniture, &c., grants.									
b. Common gymnasium—									
i Establishment	180	.	.				180	.	.
ii Contingencies							150	.	.
c. Other items	1	4	.	181	4	.	50	.	.
Total, Grant II ..				7383	12	5	8250	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1184	8	.				1190	.	.
b. Medicines and Supplies ..	2744	5	3				2610	.	.
c. Diet of Patients	1043	4	8				1260	.	.
d. Sundries and Contingencies ..	360 ~~350~~	10 ~~12~~	8 ~~8~~				640	.	.
e. Contributions to Local Boards..				32 ~~5322~~	12 ~~14~~	7 ~~7~~			
Carried over ..				32 ~~5322~~	12 ~~14~~	7 ~~7~~	5700	.	.

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				32 ~~5322~~	12 ~~14~~	7 ~~7~~	5700	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—							120	.	.
i. Medical College ..	.	.	.				120	.	.
ii. Sanitary Inspection ..	.	.	.				20	.	.
iii. Medical reserve staff ..	.	.	.				10	.	.
iv. Cutlers' Establishment ..	.	.	.						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—							310	.	.
a. Establishment	311	.	.	316	14	3	360	.	.
b. Contingencies	5	14	3						
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—							180	.	.
a. Establishment	165	.	7	168	1	.	10	.	.
b. Contingencies	3	.	5						
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—							2940	.	.
a i. Establishment	2945	9	3						
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	86 ~~1532~~	3 ~~3~~	..	4531 ~~4477~~	12 ~~12~~	3 ~~3~~	1600	.	.
b. Private scavenging—							650	.	.
i. Establishment	646 ~~754~~	3 ~~3~~	11 ~~11~~						
ii. Contingencies, such as cost of scavenging carts, &c. ..	87 ~~533~~	2 ~~2~~	6 ~~6~~	33 ~~1287~~	6 ~~6~~	5 ~~5~~	670	.	.
c. Cholera charges	74	11	7	74	11	7	200	.	.
d. Contingencies	96	8	2	96	8	2	230	.	.
Total, Grant III ..				54 ~~11744~~	2 ~~4~~	3 ~~3~~	13120	.	.

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									
b. Contingencies	696	..	9	696	.	9	1220	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies	120	.	.	120	.	.	180	.	
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 wells, 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 ..				816	.	9	1400	.	.

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 ..				816	0	9	1400	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	86	2	.				600	.	.
iii. Printing	~~81~~ 95	~~8~~ 10	~~1~~ 7						
iv. Compensation for lands ..				~~169~~ 183	~~5~~ 7	~~1~~ 7	190	.	/
v. Other items	× 1	11	–						
Total, Grant IV ..				~~985~~ 999	~~5~~ 8	~~10~~ 4	2190	.	.
GRANT V—									
a. General Establishment—							940	.	.
i. Office Establishment ..	910	9	11				[illegible]	.	.
ii. Inspection	360	.	[illegible]						
b. Collection of Municipal Taxes—							740	.	.
i. Establishment	713	3	10						
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	~~4~~ 2	~~2~~ 10	~~10~~ 10						
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	99	6	10				280	.	
d Office contingencies other than (*b*) (ii)	~~112~~	~~1~~	~~4~~				110	.	.
e. Contributions for Central office and Audit establishments ..	110 44	.	.	~~2254~~ 39	~~1~~ 15	~~11~~ 5	50	.	.
f Collectors Clerk Total, Grant V ..				~~2254~~ 39	~~1~~ 15	~~11~~ 5	2480		
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 ..									

× Electric charges – 2 – 0
[illegible] 1 – 9 – 0

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 ..									
Advances recoverable—									
a. Permanent..									
b. Others									
Refunds of other than current collections.	439	.	.				670	.	.
Discount	15	7	6	454	9	6	10	.	.
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				80 24370	7 9	1 1	29240	.	.
Balances—									
a. Municipal Fund				4362	10	2 10	2980	.	.
b. Endowments									
c. Water tax Fund									
Grand Total ..				43 28733	1 3	3 11	32220	.	.

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A	P.
Balance of Loans			
Deposits to be adjusted ..	4129 4221	12 3	.. 4
Other Liabilities (in detail) ..			
Printing charges	104	10	9
Cost of medicine - Pro. Cut.	572	7	6
Thatching Toll shed	3	.	.
Contribution to medical college	258	.	.
Wages of Small pox attendant	4	.	.
Results grants	15	6	.
Law charges	10	.	.
Repairs for market	8	2	6
Culverts	82	9	2
Cutlers Establishment	7	.	.
Surveyor ground rent	6	.	.
Collector's clerk	4	.	.
Office contingencies	11	5	6
allowance	10	.	.
Repairing market	8	2	"
Constructing drain	31	6	10
Repairing Culvert	21	3	2
do do	29	15	2
do latrine no 11	204	7	6
do parapet wall	"	10	2
	1392	8	3
Total ..	5522 5613	4 11	3 7

ASSETS.

	RS.	A.	P.
Municipal Balance.. Cash	4362	10	2 ~~10~~
Municipal Balance.. Securities ..	-	.	.
Deposit Balance .. Cash	2505	6	9 4
Deposit Balance .. Securities ..	124	5	3
Si~~nk~~ing Fund of loans	~~91~~	8	. *
Funded Capital of endowed institutions, Hospitals, &c.	1500	.	.
Total ..	8492 ~~8583~~	6 14	2 2
Value of Premises, &c.	9050	.	.
Do. of Tools and plant	986	13	.
Do. of Live stock	-	.	.
Do. of Furniture	4468	.	.
Arrears of taxes, &c.	7394 3	7 2	10 9
Other assets (in detail)	-	.	.
Total ..	7 21899	15 4	9 10
Claims—			
Advances Recoverable—			
Permanent advance	20	.	.
Advances for works, &c. ..	1167	12	6
Total ..	1187	12	6
Grand Total ..	578 31670	2 15	5 6

* Written off under G.O. No 978 M.-mis dated 13-6-95

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

	RS.	A.	P.
Balance brought forward ..	4196	10	10 2
1 Deposits by Appellants ..			
2. Do. by Renters ..	871	9	6
3. Do. by Contractors ..	35 640	4 4	" .
4. Do. as Security by Municipal Servants ..	8 613	12 12	4 -
5. Deposited for the execution of work for which Private Parties are liable ..			
6. Other Deposits under the Act or bye-laws ..	× 48	.	4
Total Receipts ..	2173	9	10
Grand Total ..	6370	4 4	8 8

Pound fees 30-12-0
Sale of impounded cattle 7-8-6
Magisterial fees 9-8-0
Toll fees 0-3-0
Excess collection 0-0-10
48-0-4

	RS.	A.	P.
1. Credited to Municipal Funds ..	788	4	6
2. Returned to Appellants ..	110	.	.
3. Do. to Renters ..	3 660	2 .	8 .
4. Do. to Contractors ..	27 530	10 12	- 8
5. Do. to Municipal Servants ..			
6. Do. to Parties ..			
7. Paid to Claimants ..	151 69	7 15	6 6
Total ..	2240 2149	8 .	8 8
Balance * ..	4129 4221	12 3	. 4
Grand Total ..	6370	4	8

Surplus sale of cattle 2-11-0
Remuneration to pound keeper 9-1-6
Madras mail 8-0-0
Magisterial fines 9-8-0
Toll fees 0-3-0
Repair of pounds 30-0-0
Amount over collections 91-0-0
151-7-6

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. 94-95 RS.	A.	P.	No. of items.	Year. RS.	A.	P.	TOTAL. No. of items.	Rs.	A.	P.	REMARKS.
Appellants' Deposits ..																																	
Renters do. ..		16	1	3		3	.	.														34	13	-									
Contractors' do. ..						-	8	.									5	629	8	.	8	625	4	-						34	13	-	
Municipal Servants' do. ..														120	.	.	4	425	.	.	9	577	12	-					13	1273	15	3	
Deposits for Work ..																													13	4223	4	.	
Miscellaneous Deposits, viz.		1500	.	.		36	7	7		97	15	8		9	10	.	7	18	2	2	17	35	10	4					24	1697	13	9	
Total ..		1516	1	3		39	15	7		97	15	8		129	10	.	16	1072	10	2	34	1273	7	4					50	4129	12	-	

Statement IV-A.—*Municipality of* Cannanore   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. ..	4201	8	.	43 ~~505~~	" .	" .	3762 ~~3696~~	8 8	.	3058	8	.				66	"	-	638	.	.
2. „ on buildings ..	8329	12 ~~5~~	6 ~~4~~	35 ~~50~~	10 9	8 8	94 ~~8278~~	1 ~~11~~	10 ~~8~~	5635	8	11				15	6	2	2643	2	9
3. „ on lands ..	2957	6	10	8 ~~9~~	11 ~~12~~	10 ~~10~~	48 ~~2947~~	11 ~~10~~	" .	2019	4	8				1	1	"	928	5	4
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts) ..	2800	.	.				2800	.	.	2800	-	.									
6 Market rents ..	301	8	.				301	8	.	301	8	.	×								
7. Slaughter-house fees ..	177	.	.				177	.	.	177	.	.	*								
8. Rent of cart-stands ..	61 ~~699~~	3 ~~8~~	" "	36	5	.	661	3	.	472	12	-							188	7	. ℒ
9. Private scavenging fees ..	610	8	.				610	8	.	501	.	-							109	8	. ℒ
10. Tax on Vehicles	751	.	.				751	.	.	479	8	.							271	8	. ℒ
11. " animals	578	.	.				578	.	.	468	.	.							110	.	. ℒ
12. " Carts	82	.	.				82	.	.	82	.	.									
13. Sale of rubbish	27	.	.				27	.	.	27	.	-									
14. Travellers Bungalow	312	.	.				312	-	.	312	.	.	*								
15. Beef Slaughter house																					
																Total			4,888	15	1

× Statement I includes a fine of Rs 9-
* do of Re 1.

ℒ no bills in support

Statement IV-B.—*Municipality of* Cannanore 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.	RS.	A.	P.	RS.	A.	P.	
1. Tax on arts, &c.	186	~~13~~ 5	.	474	8	.	~~661~~ 0	~~5~~ 13	~~.~~ 0	146	8	.				8	8	.	~~506~~ 5	~~5~~ 13	~~.~~	
2. „ on buildings	~~669~~ 8	~~4~~ 14	~~6~~ 8	1926	~~8~~ 1	~~6~~ 3	~~2595~~ 4	~~13~~ 15	~~0~~ 11	1526	11	3	115	5	5	~~119~~ 4	~~7~~ 2	~~10~~ 5	~~949~~ 8	~~9~~ 12	~~1~~ 1	
3. „ on lands	250	10	4	551	7	7	802	1	11	394	2	2	31	3	2	~~34~~ 3	~~15~~ 12	~~11~~ 9	372	15	1	
4. Water-tax on buildings and lands ..																						
5. Tolls																						
6 Market rents																						
7. Slaughter-house fees				97	8	.	97	8	.	97	8	.										
8. Rent of cart-stands																						
9. Private scavenging fees	65	15	.	143	4	.	209	3	.	125	5	.							83	14	.	
10. Tax on Vehicles	117	.	.	69	.	.	186	.	.	19	8	.							~~166~~	8	.	
11. „ on Carts	102	.	.	78	.	.	180	.	.	46	.	.							134	.	.	
12. „ animals	136	.	.	199	8	.	335	8	.	43	4	.							292	4	.	
13. Sale of Rubbish																						
14.																						

* Balance list shows 528-5-11

Total 2504 3 8

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	766	9	10
(2) Amount advanced during the year	784	.	.
Total ..	1550	9	10
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	345	.	.
(*b*) Do. previous years	17	13	4
Total amount outstanding at the end of the year* ..	1187	12	6
Total ..	1550	9	10

* *Details of Balance.*

Permanent advances.

1888-89.
Head Master High School .. Rs 5-0-0
Municipal Manager 15-0-0 20-0-0

1889-90. Advanced to Chairman, for Hospital repairs } 70-0-0

1890-91. do - to 2nd clerk for process fees .. } 95-10-0

1891-92. do - Municipal overseer for sinking a well .... } 100-0-0

1892-93. do - do for process fees .. 79-11-2
do - do completing Slaughter House work ...... } 100-0-0

1893-94. do - do - Process fees ... 50-0-0
do - do - Repairs to works 183-7-4
do - do - cholera charges 50-0-0
728-12-6

1894-95. do - do - for works 439-0-0
1187-12-6

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Opening Balance	1738	.	5	1737	15	9	−0	0	8	(1) As per last year's audited statement and the annual statement submitted by the Municipality for 1894-95.
Receipts.										
3. ii License fees	188	8	.	186	.	.	−2	8	.	(2) As per correct classification.
iv Fees from extracts &c.	3	8	.	6	.	.	+2	8	.	(3) Vide remark (2) above
5 a (i) Municipal Schools	1120	7	6	1048	7	6	−72	.	.	(4) As per Government official memo: No. 1479 dated 23d October 1895.
Other purposes	.	.	.	72	.	.	+72	.	.	
7 d (i) Permanent	.	2	.	10	.	.	+9	14	.	(5) As per correct classification
Charges.										
Grant I										
2 (a) Communications	1075	6	4	1027	13	6	−47	8	10	(6) Vide remark (4) above.
(b) Buildings	218	4	8	265	13	6	+47	8	10	
Grant III.										
1. (d) Sundries & contingencies	350	12	8	360	10	8	+9	14	.	(7) Vide remark (5) above.
5 a ii Other charges	1532	3	.	1586	3	.	+54	.	.	(8) As per correct classification. Vide also reply to the Government Official memo: above quoted.
b (i) Establishment	754	3	11	646	3	11	−108	.	.	
ii. Contingencies	533	2	6	587	2	6	+54	.	.	
Grant IV										
9 (iii) Printing	81	8	1	95	10	7	+14	2	6	(9) As per correct classification.
Grant V										
(b) ii. Contingencies	4	2	10	2	10	10	−1	8	.	(10) - Do do -
(d) do -	112	1	4	97	6	10	−14	2	6	(11) Vide remark (9) above
							+1	8	.	(12) — do — (10) 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.
Deposits										
Receipts										
2. Deposits by — Renters.	640	4	.	635	4	.	−5	.	.	(13) As per correct classification.
do contractors	613	12	.	618	12	.	+5	.	.	(14) Vide (13) above.
Charges.										
Returned to renters	660	.	.	663	2	8	+3	2	8	(15) As per correct classification
do ~~Contractors~~ Contractors	530	12	8	527	10	.	−3	2	8	(16) Vide remark (15) above
Paid to claimants	59	15	6	151	7	6	+91	8	.	(17) As per G.O. No. 978 M., Mis., dated 13th June 1895, being advance written off.
Demand, Collection and Balance.										
Current										
Tax on arts.										
Column 3	505	.	.	439	.	.	−66	.	.	(18) As per correct classification.
Column 7	.	.	.	66	.	.	+66	.	.	(19) Vide (18) above.
Tax on buildings										
Column (2)	8329	5	4	8329	12	6	+0	7	2	(20) As per correct demand arrived at.
Column (3)	50	9	8	35	10	8	−14	15	.	(21) As per correct classification
Column (7)	.	.	.	15	6	2	+14	15	.	(22) Vide (21) above.
							+0	7	2	(23) Vide (20) above.
Tax on lands.										
Column 3	9	12	10	8	11	10	−1	1	.	(24) As per correct classification.
Column 7	.	.	.	1	1	.	+1	1	.	(25) Vide (24) above.
Private Scavenging Col. 2.	697	8	.	661	3	.	−36	5	.	(26) As per correct classification.
Column 3	36	5	.	.	.	.	−36	5	.	(27) Vide (26) above.
Arrears										
Tax on arts Column 2	186	13	.	186	5	.	−0	8	.	(28) As per correct figures Vide also last audit report.
Column 8	506	5	.	505	13	.	−0	8	0	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Tax on buildings Column 2	669	4	6	668	14	8	−0	5	10	(29) Last years audited figures.
Column 3	1926	8	6	1926	1	3	−0	7	3	(30) do – do –
Column 8	949	9	11	948	12	10	−0	13	1	(31) Vide (29) and (30) above.
Column 6	.	.		115	5	5	+115	5	5	(32) As per correct classification.
Column 7	119	7	10	4	2	5	−115	5	5	(33) Vide remark (32) above.
Tax on lands										
Column 6	-	-	-	31	3	2	+31	3	2	(34) As per correct classification
Column 7	34	15	11	3	12	9	−31	3	2	(35) Vide (34) 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.

C.C. 121

LOCAL FUND (1896) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,
Madras,

To

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

MALABAR SUB-COLLECTOR'S OFFICE
11 MAR 97

No. 270/615

Dated 30 } March 1896.
Received }

2/4

No.

Subject.

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

Endt on C.C. 121/96

Forwarded to the Chairman Mpl. Council, Cannanore.

Calicut 7.4.96

For Collector

4.4.96

2/2227 M of 1897

No. 647

Municipal Office
Cannanore 9th March 1897

LOCAL & MUNICIPAL DEPT
CURRENT No. 2227 M

From
The Chairman
Cannanore Municipality

To
The Chief Secretary
to Government
Madras.

Sir,

I have the honor to forward the Audit Report for 1894-95 and to inform you that the forms suggested are being indented for and will be introduced without delay and the present establishment be made to work it, as far as practicable. Under any circumstances the Office establishment should I think be increased by the appointment of one Accountant as suggested by the Assistant Inspector so that the heavy work now devolving on the present establishment may be removed.

The Registers will in future be closed at least by the end of March.

There is no provision to send a Clerk to Calicut to [illegible] forms and this is quite unnecessary. By gradual working the establishment can be easily made to do

---

the work. It

of fresh han

The d

recur again.

just been rec

s only intended in the case

.

lay pointed out will not
. The Report for 1895-96 has

ved.

I have the honor to be
Sir
Your most Obdt. Servt.

Chairman

Cannanore Municipality

821
R97

From

The Chairman
Cannanore Mupalty.

To

The Chief Secretary
to Government
Madras

No. 647

Dated March 1897

MALABAR
11 MAR 97
COLLECTOR'S OFFICE

Enclosures 1

Forwarding Audit Report
of 1894-95.

Ex. No. 68
R 97

Endorsement 821
R97

Forwarded.

It is not explained
why a special delay
was necessary: returning
this paper.

COLLECTOR'S OFFICE
13 MAR 97
MALABAR

MEN

A A A A A A A

PATCH