L. & M.
5,000—12-[illegible]

INDEXED. 1445

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 204 M

DATED 11-2-97

DESPATCHED

[Despatch Abstract.]

Accounts

Requesting the Collector of Malabar to expedite the submission of the audit reports of the Tellicherry Municy. for the years 1894-95 & 1895-96 with the remarks of the Munl. Council thereon.

1/11 a/8/2

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	154	Dept.	98				

Local & Munl. (1897) Department.

CURRENT No. 418 M

From The Accountant General Madras.

SECRETARY TO GOVERNMENT MUNICIPAL DEPARTMENT FEB 1897

No. R 7 ud / 603

Dated 2d February 1897

Received 3- 2-97

Registered 3- 2-97

Enclosures

Spare copies

SUBJECT.

Copy of Forwarding Municipal audit report of Cannanore Municipality for 1895-96

Misc

Order No. 204 Mis. 11-2-97

The Collector of Malabar will be requested to expedite the submission of the audit reports for the years 1894-95 and 1895-96 with the remarks of the Munl Council and to obtain and forward the chairman's explanation of the inordinate delay in submitting the report for 1894-95, which is stated to have been forwarded to him on the 30th March 1896.

V.R
21/2/97

To
The Collector of Malabar. Pto
Accountant-General. Pto

Dupt. 13/2/97

a/2

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 16 January 1897.

To

The Accountant-General

Madras.

Sir,

I have the honor to submit the following report on my recent audit of the accounts of the Tamanoel 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 Statements is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 4276-6-4, differs by Rs 20 from ~~was in agreement with~~ that appearing in the ~~Bank~~ / Treasury Pass Book after allowing for outstanding cheques, ~~and~~ for deposits, and for the collections of 31st March 96 amounting to Rs 731-0-1 remitted in April 96. This difference which was due to the incorrect credit of certain municipal fines was pending adjustment at the time of audit.

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~~ is being forwarded to the Chairman.

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

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

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

8. The attention of Government may be drawn to the extremely unsatisfactory state of this Municipality. The whole office is thoroughly disorganised, its unpunctuality and want of attention to all businesslike requirements, being notorious,

Government

Government is already aware of the great delay which has for years occured in the submission of the annual administration reports, and in the return of the audit notes of the inspecting staff of this office. They have also had occasion to notice the inordinate delay in the despatch of the audit reports for years 1891-92, 1892-93, and 1893-94, which were all forwarded to Government together on the 12th February 1895, vide para 6 of G.O. no: 529 M. mis: dated 25 march/95

The audit report for 1894-95, which was despatched by this office through the Chairman on the 30 march 1896, has not yet, this believed, been forwarded to Government by the Municipal office, notwithstanding the improvement promised by the Chairman in para. 3 of his remarks under "1893-94", embodied in the Government order above mentioned. As it is to be feared that the present report may be similarly detained, I would suggest a copy being sent direct to Government, who would then be in a position to enforce the punctual return of the original, with such explanations as the Chairman might find it possible to offer.

9. The following are some of the more important points noticed in the course of the audit.

(a) The Cash Book which is a most important record, was only posted up to the end of October at the time of the Commencement of the audit, viz., 10 December/96. It was not possible therefore to verify the cash balance in hand. Further, from April 1896, the book had not been closed monthly under the Chairman's signature.

(b) The great majority of the registers in use are in manuscript, and most of them not in the form prescribed by Government. As a consequence it is not possible in many cases either for the Municipal office or the inspecting staff, to satisfy themselves that all moneys receives are properly accounted for, or that advances and deposits are duly adjusted. The necessity for the introduction of the prescribed printed registers, whereby the proper checks could be applied, has been repeatedly brought to the Chairman's notice, but without avail.

(c) An extraordinary system obtains in this Municipality under which advances are made to the Overseer for every Conceivable kind of work. If an office table has to be mended, a wall whitewashed, or a pleader engaged on behalf of the Municipality, the Overseer receives a suitable advance. That this is highly undesirable in the case of a subordinate who furnishes no security, will be seen from the fact that at the end of march 1896, out of a total unadjusted balances of Rs. 2562-12-6 on account of advances, the Overseer had to account for Rs 2318-2-6. The former figure includes one item dating so far back as march/90. In this connection attention is invited to the details of balances in Statement V attached. Even when vouchers are submitted by the Overseer in adjustment of the advances received, they generally furnish no evidence of the fact that the work for which the charges are said to have been incurred, was actually performed. For instance, where the work is the

repair of a road, the overseer merely submits a bill on a scrap of paper, setting forth that so many Coolies were employed for a certain number of days at so much a days. No muster rolls in the prescribed form are furnished, nor does the bill contain any certificate signed by the Chairman or a Councillor, as in the case of other Municipalities, that the work has been inspected, and has been satisfactorily carried out.

(d) The check over private Scavenging fees is most defective. The demand register is maintained by a maistry on Rs5- a month, who is solely responsible for the transactions connected with this class of revenue. No Counterfoil receipts are granted when payments are made, the practice being, it is stated, to issue receipts or slips of paper on the fees being tendered. It is thus not possible to see whether all the Collections have been brought to account.

(e) In the case of House, Land and Profession taxes, the check is equally defective. In the majority of cases, it was noticed that the receipts were granted in the form prescribed for for distraint fees, instead of that for payments on account of the taxes themselves. The explanation offered was that in nearly every case the tax is not paid until the issue of a warrant, and that it is convenient to furnish the receipt in the distraint form then in the hands of the bill Collectors. The proper forms should however I think be used, and the receipt books should be previously numbered, and the number of forms in each certified to under the Chairman's Signature. This is not now done, and the irregular removal of counterfoils is therefore possible. The most serious defect however in the present procedure, is the omission to note on the Counterfoils, in the Spaces provided for the purpose, the Dates of Collection, of remittance into the Office, and of credit in the Chitta. The absence of this information renders it impossible to see whether the realizations have been actually credited.

(f) Numerous Counterfoil warrant receipt books (in which receipts for taxes are usually granted in this Municipality as stated above) were not produced for inspection. For instance in the case of Profession tax for the 2nd half of 1895-96, books containing no fewer than 636 receipts were missing, as shown in the margin.

1 to 345,
452 to 604,
1066 to 1204.

Even those produced were found in many cases to be incomplete, a large number of Counterfoil receipts, of an aggregate value of about 400/- being missing. Whether in these cases the taxes were paid or not, it is not possible to say, but where the receipts cannot be produced, the presumption is the money has been paid.

10. From the above it will be seen that both in the matter of the Check of receipts, and the efficient control of expenditure, the procedure followed in this Municipality

Municipality is most defective. In almost every detail it requires reform, though I have endeavoured to confine myself here to the more important points. The general conclusion to which I have reluctantly come is that owing to the apathetic attitude of the Chairman, and the absence of proper registers, forms, and procedure, the door is open to grave irregularities which it is almost impossible for the inspecting staff to detect in the limited time at their disposal. They cannot as a rule do more than indicate the directions in which the local practice is defective, leaving it to the authorities on the spot to introduce the necessary reforms. In this Municipality the suggestions made from time to time by the various inspecting officers have been systematically ignored, with the result that in account matters it is now one of the worst in the Presidency.

I fear however that mere instructions will be of little avail, and that no improvement can be looked for until a thorough change is made in the personnel of the office, and its outdoor staff. The present establishment is so wedded to its slothful and irregular habits, that it would be most difficult for it to adopt improved methods, even were it anxious to do so, which there is reason to believe is not the case.

I should have been glad of the opportunity of laying my views on these matters before the Chairman personally, but he refrained from attending office while the audit was in progress. Shortly after my arrival I was visited by several of the Municipal Councillors, to whom I explained my regret at the absence of the Chairman, when one of them, Mr K. Choji, promised to inform him of my wishes. Whether he did so or not I cannot say, but if he did, his representations were evidently without avail.

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

Assistant Accountant-General
and
Inspector of Local Fund Accounts.

MD
29/1/97.

L7d
602

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

2. The state of affairs disclosed is startling. The only effectual remedy appears to be a radical change in the personnel

Fort St George
Acct Genls Office
20 Feby 1897.

(Signed) F. C. Harrison,
Offg. Accountant-General

L7d
603

418/M

Copy forwarded, direct, to the Secretary to Government, Local and Municipal department, Fort St George, for information

2d February 1897.

J Harrison
Offg. Accountant General

MD

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Cannanore 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 1895-96. Rs.	A.	P.
1. Balance brought forward—									
a. Municipal Fund				4362	10	2	4360	-	-
b. Endowments									
c. Water-tax Fund									
Total ..									
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 53) ..	3071 69	8	.				3290	.	.
b. Tax on buildings (section 63) ..	6130 22	12 4	7 3				10690	.	.
c. Tax on lands (section 63) ..	2154	7 1	9 2				3750	-	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	625	8	.				710	.	.
f. Tax on animals (section 77) ..	655	4	.				730	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	564	.	.				550	-	.
h. Tolls (section 91)—									
Gross receipts	2805			15996 16006	2 6	4 5	2500	.	.
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..	3	4	.				10	.	.
iii. Tax on lands							70	.	.
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				3	4	.			
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				16009 15999	10 6	5 4	22340	.	.

Statement I—*cont.*

Heads of Account.	1895-96. Detail of Minor heads.			1895-96. Totals of Major heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				~~16009~~ 15999	~~10~~ 6	~~5~~ 4	22340	-	-
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands									
ii. Rent of buildings ..	3	-	-				10	-	-
iii. Avenue receipts ..	31	5	6				-	-	-
iv. Fees from Travellers' Bungalows	27	-	-	61	5	6	30	-	-
b. i. Sale-proceeds of lands ..	25	-	-						
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.				25	-	-	20	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	60	-	-				60	-	-
d. i. Fees from educational institutions	4904	11	-				3750	-	-
ii. Other revenue from educational institutions ..				4964	11	-			
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	6	10	-				10	-	-
ii. Other Hospital receipts ..	~~30~~	~~14~~ 4	-	~~37~~	~~7~~ 8	-	40	-	-
f. i. Income from markets ..									
ii. „ slaughter-houses.	642	-	-	642	-	-	640	-	-
g. Other fees									
i. Distraint fees	88	9	6				30	-	-
ii License fees	240 250	5	6				250	-	-
iii. Cart-stand fees	156	-	-				160	-	-
iv. Fees from extracts from Birth and Death Registers ..	10 ~~12~~	-	-	494 ~~506~~	15	-	10	-	-
h. Fines under Municipal and other Acts	301	4	-	301	4	-	200	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical							210	-	-
j. Premium on loans									
Carried over ..				~~22548~~ 22496	~~5~~ 1	~~11~~ 10	27760	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				~~22548~~ 22496	~~5~~ 1	~~11~~ 10	27760	-	-
5. Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	1033	7	9				600	-	-
Other purposes ..	72 158	-	-	1105 1585	7	9	20	-	-
ii. Medical	~~140~~	14	2	~~140~~	14	2	410	-	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	350	-	-	350	-	-	360	-	-
b. From Local Boards—									
i. Education									
ii. Medical	1324	5	4	1324	5	4	1080	-	-
iii. Other purposes									
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 ..	564	4	-				550	-	-
ii. Other purposes				564	4	-			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	30	-	-						
iii. Fee for numbering carts, &c.	2	-	-	32	-	-			
Carried over ..				~~26049~~ 39	~~1~~ 6	~~1~~ 2	30780	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail 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 ..				26049	5	2	30780	-	-
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	289	-	-	289	-	-			
Total Receipts ..				26338	5	2	30780	-	-
Add opening balance..				4362	10	2	4360	-	-
Grand Total ..				30700 36690	15 11	4 3	35140	-	-

* 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 7½ per cent. and tax on lands at ~~annas~~ 7½ per cent. of rent value, ~~for every 80 square yards.~~
3. Water tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ¾ ~~the maximum~~ Schools rates.
7. License-fees are levied at the rates sanctioned in G.O. 192 13-6-85 & 1814 11-1-86
8. The house-tax registers were last revised in the official year 92/93 and the land tax registers in the official year 92/93.
9. Total extent of land assessed is 681 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—
(a) on the gross rental value of buildings and lands.
(b) Houses not leased out are estimated on the rental paid for similar size buildings.
(c) Land is estimated on the value of the annual produce.

Statement II.

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

Heads of Account.	1895-96. Detail of Minor Heads. Rs.	A.	P.	1895-96. 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							570	-	-
c. Drainage									
d. Water-supply							700	-	-
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	1142	2	7				1400	-	-
b. Buildings	668	8	7	1870	11	2	1000	-	-
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	30	10	2						
ii. Establishment							120	-	-
iii. Contingencies				30	10	2			
e Miscellaneous public improvements									
3. ESTABLISHMENT	180	-	-	180	-	-	180	-	-
4. TOOLS AND PLANT AND OTHER STORES							80	-	-
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 ..				2021	5	4	4050	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	37	9	3	37	9	3	40	-	-
2. MUNICIPAL SCHOOLS—									
i. ON SALARY SYSTEM—									
a. Establishment	3118	-	-				3100	-	-
b. Contingencies	455	2	8	3573	8	8	660	-	-
Carried over ..				3611	1	11	3800	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				3611	1	11	3800	-	-
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	1760	13	-				1760	-	-
b. Results Grants	1095	10	-				1280	-	-
c. Contingencies	250	10	-	3115	1	-	310	-	-
3. Salary Grants									
4. Results Grants	500	-	-	500	-	-	700	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspecton—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	240	-	-				240	-	-
ii. Contingencies	24	-	-	264	-	-	20	-	-
7. Miscellaneous—									
a Building, furniture, &c., grants.									
b. Common gymnasium—									
i Establishment	179	8	-	311 11			180	-	-
ii Contingencies	-	6	-	179	14	-	50	-	-
c. Other items	43	12	-				120	-	-
d. Drawing masters —	88	1	-	131	13	-	90	-	-
Total, Grant II ..				7801	13	11	8350	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1648	12	11				1640	-	-
b. Medicines and Supplies ..	1086	9	3				1200	-	-
c. Diet of Patients	874	13	6				970	-	-
d. Sundries and Contingencies ..	497 484	7 -	10 6	4107 4094	11 4	6 2	686	-	-
e. Contributions to Local Boards..									
Carried over ..				4094 4107	4 11	2 6	4490	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				4094 4107	4 11	2 6	4490	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	265	-	-						
ii. Sanitary Inspection ..	186	-	-				270	-	-
iii. Medical reserve staff ..	33	-	-				210	-	-
iv. Cutlers' Establishment ..	9	-	-				30	-	-
b. Contributions to Local Boards, &c, for—				573	-	-	10	-	-
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	312	-	-						
b. Contingencies	83	4	4	395	4	4	310	-	-
c Contributions to Local Boards ..							590	-	-
4. Registration of Births and Deaths—									
a. Establishment	189	2	-						
b. Contingencies	37	14	10	227	-	10	190	-	-
5. Conservancy, Road cleaning and Road watering—							10	-	-
a i. Establishment	2957	7	11						
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1649	3	1	4606	11	-	3130	-	-
b. Private scavenging—							1620	-	-
i. Establishment	656	4	8						
ii. Contingencies, such as cost of scavenging carts, &c. ..	631	-	-	1287	4	8	650	-	-
c. Cholera charges	5	-	-				630	-	-
d. Contingencies	75 41	7 7	10 10	46 80	7	10	100	-	-
				5940	7	2	240	-	-
Total, Grant III ..				11183 4204	8	2 10	12450	-	-

Statement II—*cont.*

Heads of Account.	1895–96. Detail 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									
b. Contingencies	590	7	4	590	7	4	1180	-	-
2. i. Markets—									
a. Establishment									
b. Contingencies									
ii Slaughter-house—									
a. Establishment									
b. Contingencies							120	.	.
3. Choultries—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. Travellers' Bungalow—									
a. Establishment									
b. Contingencies									
5. Avenues—									
a. Establishment									
b. Contingencies									
6. Public Garden—									
a. Establishment									
b. Purchase of seeds, repair of 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 ..				590	7	4	1300	-	-

Statement II—*cont.*

Heads of Account.	1895–96. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895–96. Rs.	A.	P.
Brought forward ..				590	7	4	1300	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. Other Charges—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..									
iii. Printing	309 ~~336~~	0 ~~7~~	6 ~~6~~						
iv. Compensation for lands ..							450	.	.
v. Other items	166	9	9	475 ~~503~~	10 ~~1~~	3 ~~2~~			
Total, Grant IV ..				~~1093~~ 1066	~~8~~ 1	~~6~~ 7	150	.	.
GRANT V—							1900	.	.
a. General Establishment—									
i. Office Establishment ..	949	14	8						
ii. Inspection	330	.	.	1279	14	8	960	.	.
b. Collection of Municipal Taxes—									
i. Establishment	696	9	5				360	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	154 ~~142~~	1 ~~12~~	7 ~~0~~	850 ~~839~~	11 ~~6~~	0 ~~1~~	700	.	.
c. Collection of Tolls—									
i. Establishment							10	.	.
ii. Contingencies									
d Office contingencies other than (*b*) (ii)	297 ~~313~~	9 ~~7~~	14 ~~7~~ 3						
e. Contributions for Central office and Audit establishments ..							300	.	.
(f) Collectors Clerk	170 ~~152~~	.	.	521 ~~519~~	14 ~~8~~	3 ~~7~~	170 ~~150~~	.	.
Total, Grant V ..				2638 ~~2631~~	~~7~~ 7	~~11~~ 11	2650	.	.
Repayment of Debt—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Interest—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	1664	-	-						
b. Others	1630	-	-				1500	-	-
Refunds of other than current collections.	25	-	-	1655 89	-	-	350	-	-
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				26414	4	11	31350	-	-
Balances—									
a. Municipal Fund				4276 4286	6 10	4 5	3790	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				30700 30690	15 11	4 3	35140	-	-

Note to Statement II.

Position of the Municipality of Cannanore *on 31st March 1895.* 6

Liabilities.	RS.	A.	P.	Assets.		RS.	A.	P.
Balance of Loans						76	6	4
Deposits to be adjusted ..	X 99 4388	2	5	Municipal Balance ..	Cash	4286	10	5
Other Liabilities (in detail) ..					Securities ..			
Whitewashing buildings	20	10	6	Deposit Balance ..	Cash	2772	5	2
Repair Travellers bungalow	1	2	4		Securities ..	2762	1	1
" Kraff Road —	5	-	-	Sinking Fund of loans	Cash in hand	124	5	3
" Hospital building	3	6	-			2	8	-
" Anaedoor Road —	0	7	6	Funded Capital of endowed institutions, Hospitals, &c.		1500	-	-
" Church road —	8	-	-					
" Hospital road —	0	6	0		Total ..	8675	8	9
" Post Office —	0	2	-	Value of Premises, &c.		9050	-	-
" Stanton Road —	1	-	2	Do. of Tools and plant		986	13	-
" Enlvart Macadam —	3	3	7	Do. of Live stock				
" Cholera Charges —	5	-	-	Do. of Furniture		4468	-	-
" Kottakathaya Road —	-	2	-	Arrears of taxes, &c.		11217 10925	0	3 6
" R.C. Church —	-	2	4	Other assets (in detail)				
" Jail Road —	4	4	5	Interest due on Jubilee Scholarship Endowment		119	11	4 ⊗
" Whitewashing N. School	7	14	10					
" Mannazar Road	-	3	-					
" Bearers Line	-	2	-		Total ..	34105 25721 25841	6 13 8	3 3 7
" Vayakathara —	8	9	1					
" Anjarkandy —	1	-	-					
" Dhakat	-	11	11					
" Toll Sales —	5	15	-					
" Office rent —	50	-	-	Claims—				
" Feeding Charges	4	9	6					
" Result Grant —	100	-	-	Advances Recoverable—				
" Hospital Charges	134	15	8	Permanent advance		20	-	-
" Cost of travel —	94	1	10	Advances for works, &c. ..		43 2520	12	6
" Scenic Apparatus	28	10	-			63		
" Cost of medicines	92	14	-		Total ..	2520	12	6
" Repairing Lamps —	33	-	-					
Grand Total ..	5014 5004	11 7	5 4		Grand Total ..	37979 36634	13 2	10 9

X. This includes the value of Promissory notes purchased on account of the endowment for the Jubilee Scholarship, since the same is included under deposits. It was pointed out in the previous inspection notes to omit the same from deposit and show as an endowment in the statement to note II only under Assets. (vide also para. 114) of the Official memo no: 1171 dated 13 October 96) but without any effect.

⊗ It was stated that the interest was received only upto October 1893. The amount due upto October 95 has been calculated with reference to the interest paid each half year upto October 93.

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

	Rs.	A.	P.
Balance brought forward ..	4129	12	.
1 Deposits by Appellants	1079	11	8
2 Do. by Renters	695	.	.
3. Do. by Contractors	626	.	.
4. Do. as Security by Municipal Servants			
5. Deposited for the execution of work for which Private Parties are liable ..			
6. Other Deposits under the Act or bye-laws	56 / 45	1 / 13	1 / .
Total Receipts ..	2446 / 2456	0 / 12	0 / 9
Grand Total ..	6576 / 6586	4 / 8	0 / 9

	Rs.	A.	P.
1. Credited to Municipal Funds	1023	5	2
2. Returned to Appellants	101	3	6
3. Do. to Renters	642	.	.
4. Do. to Contractors	410	.	.
5. Do. to Municipal Servants			
6. Do. to Parties			
7. Paid to Claimants	10	13	0
Total ..	2184	6	4
Balance * ..	4392 / 4402	2 / 1	5 / 6
Grand Total ..	6576 / 6586	4 / 8	0 / 9

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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. 95/96 Rs.	A.	P.	Total. No. of items.	Rs.	A.	P.	Remarks.
Appellants' Deposits ..																																
Renters do. ..		16	1	3		3	.	.										2	8	.		625	4	.		695	.	.		1341	13	3	
Contractors' do. ..						.	8	.						120	.	.						577	12	.		626	.	.		1324	4	.	
Municipal Servants' do. ..																																
Deposits for Work ..																																
Miscellaneous Deposits, viz Government for Public Worships Fines, Sale proceeds of Salvage.		1500	.	.		36	7	7		97	15	8		9	10	.		18	2	2		33	4	4		37	9	5		1733	1	2	
Total ..		1516	1	3		39	15	7		97	15	8		129	10	.		20	10	2		1236	4	4		1358	9	5		4399	2	5	

Statement IV-A.—*Municipality of* Canacona — 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.	4650 . .	601 / 599 8 .	4058 / 4051 8 .	2952 / 2952 0 .			1106 . .
2. „ on buildings	8253 10 2 / 8310 10 3	44 14 2 / 102 2 .	8208 12 0 / 8207 8 3	4758 / 4758 12 9			3457 15 3 / 3448 12 10
3. „ on lands	2934 3 1 / 13 11	1 7 1 / 2 1 11	2932 12 .	1685 14 9 / 1685 4 2			13 3 / 1247 7 10
4. ~~Water-tax on buildings and lands~~ ..							
5. Tolls (gross receipts)	2805 . .		2805 . .	2805 . .			
6 Market rents							
7. Slaughter-house fees							
8. Rent of cart-stands	642 . .		642 . .	642 . .			
9. Private scavenging fees	156 . .		156 . .	156 . .			
10. Tax on Vehicles	649 37 12 / 655 8 .	11 12 .	637 12 . / 655 8 .	454 7 .			183 5 .
11. animals	750 12 .		750 12 .	564 . .			91 8 .
12. carts	604 . .		604 . .	539 4 .			211 8 .
13. Rubbish Sale	60 . .		60 . .	490 . .			114 . .
14. Travellers Bungalow Rent	27 . .		27 . .	60 . .			
				27 . .			
Total	22252 15 2 / 22183-13-3.	716 7 11 / 647-13-3.	21536 7 3 / 21536-0-0.	15134 2 7 / 15123-14-6.			6712 / 6402 1 8 6

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Statement IV-B.—*Municipality of* Cannanore 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.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A P.
1. Tax on arts, &c.	505 13 .	638 . .	1143 13 .	119 . .			1024 13 .	
2. „ on buildings	~~949 9 4~~ 948 12 10	2643 2 9	~~3592 12 8~~ 3591 15 7	1371 15 10	106 0 11	~~121 9 10~~ 15 8 11	~~2099 3 .~~ 2099 8 5 11	
3. „ on lands	372 15 10	928 6 4	1301 5 2	469 3 .	7 5 4	~~7 5 4~~	824 12 10	
4. Water-tax on buildings and lands ..								
5. Tolls								
6 Market rents								
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees	83 14 .	188 7 .	272 5 .	109 13 .		36 5 .	126 3 .	
10. Vehicles	166 8 .	109 8 .	276 . .	61 8 .			214 8 .	
11. Animals	292 4 .	271 8 .	563 12 .	116 . .		101 8 .	346 4 .	
12. Carts.	134 . .	110 . .	244 . .	74 . .			170 . .	
13.								
14.								
	~~2505 . 9~~ 4 3 8	4888 15 1	7393 ~~15 10~~ 2 9	2321 7 10	113 6 3	~~266 12 2~~ 153 5 11	~~4805 11 10~~ 4804 14 9	

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	1187	12	6
(2) Amount advanced during the year	2388	.	.
Total ..	3576	12	6
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	724	.	.
(*b*) Do. previous years	289	.	.
Total amount outstanding at the end of the year*	2562	12	6
Total ..	3576	12	6

* *Details of Balance.*

1894-95. Amount advanced to Kesavanda Kylakkal. 5-- --
" " to Unnicolan ——— 15 ——— 20 — —
1895-96. Advanced to Chamian for Hospital repair. 70 - --
" " to Kannan P. Chan for Prosecution. 95-10-
" " to Cannan for sinking a well ——— 100-- --
1891-92. " to Cannan for sinking a well ——— 100-- --
1892-93. " for Compleshing Slaughter house. 100 — —
" " to Kannan P. Chan for Prosecution fee ——— 79-11-2
1893-94 " " to ——— 50 — —
" " to Chekku Mukkeen- 50 — —
" " for wells ——— 136-7-4
1894-95 " " ——— 197-0-0
1895-96 " " ——— 1665-0-0
" " Advance ——— 25 — —
2562-12-6

Sanitary Inspector who inherent training as Inspector 2 3 ——— 34 — —
2562-12-6

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts.				
2(a) Tax on arts &c.	3071 8 .	3069 8 .	(−) 2 . .	(1) The difference represents the excess collection, the details of which are not known but was transfered to deposits.
(b) Tax on buildings	6130 11 3	6122 12 7	(−) 3 14 5	(2) The difference represents the excess collection made on assessment no. 4624 of the Civil C. Ward, omitted to be transfered to deposits, but now adjusted
			(−) 1 7 14 2	(3) The difference represents the collections which were made on assessment nos: 894/D, 619/B, 41/A 774/D, 316/B, 214/C, 688/C + 244/D, 1574/C but erroneously shown under House Tax instead of under land tax; now adjusted by transfer.
			(+) 3 13 11	(4) The difference represents the amount collected on Assessment nos: 99/B, 49/C, 497/C, 322/D, 576/C, 595/D + 202/C but erroneously shown under land tax; now transfered to this head.
(c) Tax on Lands.	2154 7 2	2154 1 9	(+) 7 14 2	(5) Vide remark no: 3 above.
			(−) 3 13 11	(6) — do — (4) above
			(−) 4 5 0	(7) The difference represents the excess collection now transfered to deposits.
4 (e) ii — Other Hospital Receipts	30 14 .	0 14 0	(−) 30 . .	(8) The difference represents the amount recovered from the Hospital Assistant on account of rent given to him without

trustee

1886-87	87/88	88/89	89/90	90/91	91/92	92/93	93/94	94/95
			14 . .	37 8 .	53 . .	64 13 .	311 8 .	524 . .
				43 3 5	140 4 .	189 15 2	357 2 4	1368 10 1
				8 . 10	33 4 5	87 4 1	141 11 11	554 7 7
→		3 . .	21 . .	60 . .	30 . .	3 . .	45 . .	52 8 .
. .	4 .	1 . .	13 4 .	36 . .	52 . .	26 8 .	109 8 .	107 12 2
→			22 . .	28 . .	20 . .	20 . .	36 . .	44 . .
	- 4 -	4 - -	70 4 -	212 12 3	328 8 5	391 8 3	1000 4 3	2671 5 8

1000 1 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.
				proper sanction, now transferred to 6(b). ii – 'Refunds of previous year's expenditure'. Vide also para 1.(2) of the official memo: No. 1171 D/13-10-96.
4(8.) ii. License fees	250 5 6	240 5 6	(–)10 – –	(9) Error in classification rectified
iv. other fees &c.	12 – –	10 – –	(–) 2 – –	(10) do. – do. – do.
5(a) ii. Medical	148 14 2	158 14 2	(+) 10 – –	(11) Vide remark No.(9) above
6(b) ii. Refunds &c.	– – –	30 – –	(+) 30 – –	(12) do. – do. – (8) above
iv. other items	– – –	2 – –	(+) 2 – –	(13) do. – do. – (10) above
		Charges		
Grant III.				
1.(d) Sundries &c.	484 – 6	497 7 10	(+) 16 2 –	(14) Error in classification rectified
			(–) 2 10 8	(15) do. – do. – do. –
5.(d) Contingencies	75 [illegible]10	41 7 10	(–)34 – –	(16) The difference represents the amount of extra allowance given to the Sanitary Inspector who underwent training at Madras, contrary to G.O. No. 1914 M (Lab. II) of 10-12-94. now transferred to "advances Recoverable" pending recovery from the Sanitary Inspector concerned. (Vide Voucher No. 8492(2))
Grant IV				
9. other charges. iii Printing.	336 7 5	309 0 6	(–)16 2 –	(17) Vide remark No. (14) above
			(–) 11 4 11	(18) Error in classification rectified
Grant V				
1a. ii – Purchase &c.	142 12 8	154 1 7	(+) 11 4 11	(19) Vide remark No. (18) above.
d. Office contingencies &c.	297 3 7	299 14 3	(+) 2 10 8	(20) do. — (15) do.
Advances Recoverable				
b. others	1638 – –	1664 – –	(+)34 – –	(21) Vide remark No. (16) above

Statement of Differences.

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		
6. other deposits -	45 13 -	56 1 1	(+) 2 - -	(22) Vide remark No. (1) above.
			(+) 3 14 5	(23) do. — No. (2) above.
			(+) 4 5 8	(24) - do. — No. (7) do.
		D.C.B. Statement (current).		
1. Tax on arts &c col: 3.	599 8 -	601 8 -	(+) 2 - -	(25) The difference represents the amount of remission granted on assessment No. 705 by the council, but erroneously omit-
col: 5	2952 8 -	2950 8 -	(-) 2 - -	(26) Vide remarks Nos. (25) & (1) above.
2. Tax on buildings col: 2	8310 10 3	8253 10 2	(-) 57 0 11	(27) The difference represents the total amount of tax reduced by the chairman himself on petitions, but erroneously treated as remission by the council.
			(+) 0 - 10	(28) The difference represents the amount by which the remission by the council on assessment No. 353 of the A. ward was short taken into account; now included both under "demand & remission"
col: 3.	103 2 -	44 14 2	(-) 57 - 11	(29) Vide remark No. (27) above
			(+) - - 10	(30) do. — (28) above
			(-) 1 3 9	(31) The difference represents the amount of tax on assessment No. 79 of B. ward, which was treated as struck off, while the tax was credited on 3-3-96; now

Statement VI — cont.

Statement of Differences — cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference more or less	Remarks.
				now omitted from this head.
col: 5	4758 11 5	4750 12 9	(-) 7 14 2	(32) Vide remark No. (3) above.
			(-) 3 14 5	(33) - do. — No. (2) above.
			(+) 3 13 11	(34) - do. - No. (4) above.
col: 8	3448 12 10	3457 15 3	(-) 5 13 7	(35). The difference represents the total amount of assessments on No. 1804444 of A ward, 570 of B ward & 165 of D. ward which were struck off but shown included both under "remission" & "balance", now omitted from this head.
			(-) 11	(36) The difference represents the amount of tax on assessment No. 60 of C ward which was credited on 30-12-95 but erroneously shown under balance; now omitted from this head.
			(-) 2 9 8	(37) The difference represents the portion of the tax adjusted from deposits on account of ass. No. 353 of A ward, but erroneously shown as outstanding; now omitted from this head.
			(-) 3 13 11	(38) Vide remark No. (34) above.
			(+) 7 14 2	(39) - do. — No. (32) above.
			(+) 3 14 5	(40) - do. — No. (33) above.
			(+) 1 3 9	(41) - do. — No. (31) above.
			(+) 0 10 10	(42) The difference represents the assessment on No. 356 which was omitted to be shown as balance.

Statement VI – cont.

Statement of differences – cont.

Head of Account.	As per municipality statement.	As per accompanying Report.	Difference more or less	Remarks.
			(+) 10 0 2	(43) The difference was due to the incorrect bringing forward of the assessment on No. 409 of B ward as balance.
			(+) 0 1 7	(44) – Do. – 425 of B, the same having been shown under land tax
			(+) 5 13 7	(45) Vide remark No. (35) above.
			(+) 2 9 8	(46) Do. – No. (37) Do.
			(+) 1 2 1	(47) Do. – No. (36) Do.
			(–) 0 10 10	(48) Do. – No. (42) Do.
			(–) 0 0 2	(49) Do. – No. (43) Do.
			(–) 0 1 7	(50) Do. – No. (44) Do.
3. Tax on lands. col: 2	2934 13 11	2934 3 1	(–) 0 10 10	(51) The difference was due to the treating of the remission granted by the chairman as the remission by the council. Now adjusted by taking in abatement of the demand
col: 3	2 1 11	1 7 1	(–) 0 10 10	(52) Vide remark No. (51) above.
col: 5	1685 4 2	1684 14 9	(+) 7 14 2	(53) Vide remark No. (5) above.
			(–) 3 13 11	(54) Do. – No. (6) above.
			(–) 4 5 8	(55) Do. – No. (7) above.
col: 8	1247 7 10	1247 13 3	(–) 0 1 7	(56) Vide remark No. (44) above.
			(–) 0 4 10	(57) The difference was due to the wrong inclusion of assessment No. 60 of C. ward under balance while the tax was credited on 30-12-95 now omitted from the balance.

Statement VI – cont.

Statement of differences – cont.

Head of Account.	As per municipality statement.	As per accompanying Report.	Difference more or less	Remarks.
			(+) 0 6 0	(58) The difference was due to the incorrect bringing forward of the ~~balance~~ amount outstanding on item No. 149 of C. ward now rectified
			(+) 0 5 10	(59) The difference was due to the omission to show as balance, the portion of the tax on assessment No. 356 of ~~the~~ A. ward yet remaining to be collected, now included
9. P.S. fees. col: 2	649 3 –	637 12 –	(+) 0 5 –	(60) The difference was due to the ~~correct~~ demand as per demand Register.
			(–) 11 12 –	(61) The difference represents the demand reported to have been cancelled by the chairman but erroneously shown as remission by the council.
col: 3	11 12 –	– – –	(–) 11 12 –	(62) Vide remark No. (61) above.
col: 8	183 – –	183 5 –	(+) 0 5 –	(63) Do. – No. (60) above.
		D. C. B. Statement (arrears)		
2. Tax on buildings col: 2	949 9 11	948 12 10	(–) 0 13 1	(64) The difference is due to the adoption of audited figures as per last report.
col: 6	– – –	106 0 11	(+) 106 0 11	(65) Error in classification rectified
col: 7	121 9 10	15 8 11	(–) 106 – 11	(66) Vide remark No. (65) above.
col: 8	2099 3 –	2098 5 11	(–) 0 13 1	(67) Vide remark No. (64) above.
3. Tax on lands col: 6	– – –	7 5 4	(+) 7 5 4	(68) Error in classification rectified
col: 7	7 5 4	– – –	(–) 7 5 4	(69) Vide remark No. (68) above.

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