[L. & M. 5,000—10-11-96.]

INDEXED

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 433 M

DATED 8-3-97

DESPATCHED

[Despatch Abstract.]

Accom to
Recording with remark, report on the audit of
the Calcutta Municipality for 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.
	Cuo 3284	L/97					

Local & Munl. (1897) Department.

COLLECTOR'S OFFICE
1 FEB 97
MALABAR

CURRENT No. 853 M

From

The Chairman
Municipal Council
Calicut

No. 350

Order. No. 433 Mins. 8-3-97

Recorded.

2. The further communication promised in the Assistant Accountant General's endorsement will be awaited

V.R.
4/3/97

6/3/97

Dated 11th February 1897

Received 25-2-1897

Registered 25-2-1897

Enclosures 2

Spare copies

SECRETARY TO GOVERNMENT
25 FEB 1897
MUNICIPAL DEPARTMENT

SUBJECT.

Forwarding report on the audit of the accounts of the Calicut municipality for the year 1895-96

Pto.

The Accountant General.

Dys. 10/3/97

97 a/4/3

BACK PAPERS.

G.O.	No.	Department.	Date.
..	1295	M.	5 Aug '96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of the Municipal Council, Calicut at a Meeting held on the 10th February 1897.

Present

Rao Sahib S. Swaminatha Iyer avl. B.A. Chairman

Surgeon Lt. Col. J. J. Hackett Wilkins

Captain H. A. W. Hamilton —

Mr. K. Krishnan Nair avl. B A B C E

" J. R. Appa Nedungadi " B A B L

" O. A. Krishna Menon avl

" O P Karunakara Menon "

" P. Krishna Menon "

" M. Chappa Menon "

" Cowasjee Ardeshir "

" Oothamachand Revachand Set "

Mr. G. Zachariah B A

Mr. J. W. Gomes

× × × ×

9) Read endorsement on C No. 26-2 of 97 dated 28th January 1897 from the Collector of Malabar forwarding report on the audit of the accounts of the Calicut municipality for the year 95-96 for submission to Government.

The report will be submitted to Government.

(Sd) S. Swaminatha Iyer
Chairman

(True Extract)

[signature]
Chairman
11 - 2 - 97

2/853 M of 1897

Ditto
D. S.

2353/1897

Local & Munl. (1897) Department.

CURRENT No.

mcbf 2/1897

From The Accountant-General, Madras.

Order

No. L.F.D. 566

22/1/97

Dated 19th January 1897

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding report on the audit of the accounts of the Calicut Municipality for the year 1895-96.

853 mcbf 1897

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Camp- Tellicherry.
Dated 14 December 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 Cabcuk 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~~ minus Balance, viz., Rs. 966-9-5, was in agreement with that appearing in the ~~Treasury~~ Bank Pass Book allowing for outstanding cheques, ~~and for~~ deposits, and the endowment balance of Rs 7500/-

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~~ will be 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.,
(Sgd.) K. Govindan,
Assistant Inspector of L. F. Accts.

Forwarded to the Accountant-General. It may be mentioned that in the year under report one of the Municipal Bill Collectors embezzled a sum of Rs. 256/-, and absconded therewith. The Chairman informs me

that as his whereabouts are not known, a proclamation has been issued under Section 87 of the Criminal Procedure Code, and that in the meantime a suit has been filed in the local Courts, against the Surety of the Bill Collector for the recovery of the amount embezzled. It is stated, however, that there is not much prospect of the money being actually recovered, as the Surety does not appear to be in sufficiently good circumstances. On receipt of the further report promised by the Chairman when the case is settled, a further Communication will be made to Government detailing the Circumstances under which the fraud was committed, and the Steps taken to prevent its recurrence.

(Signed) W. J. F. Williamson
Assistant Accountant-General
and
Inspector of L. F. Accounts.

L. F. D. / 566

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

~~Fort St George~~,
Acct Genl's office,
19th January /97

W. [illegible]
For Offg. Accountant-General

Endorsement 26/2 /97

Forwarded to the chairman, mpl council, calicut

[illegible]
ag. collector

camp
25.1.97
[illegible]

STATEMENT I.

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

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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				-163	13	6	-160	.	.
b. Endowments									
c. Water-tax Fund									
Total ..									
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	7870	3	.				9500	.	.
b. Tax on buildings (section 63) ..	23659	10	5				24,200	.	.
c. Tax on lands (section 63) ..	9384	4	11				10000	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	1003	.	.				1400	.	.
f. Tax on animals (section 77) ..	1123	13	6				1300	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	518	14	.				600	.	.
h. Tolls (section 91)— Local Fund contribution 1820-5-2; Interest 2-6-11; Gross receipts 3947-6-11	~~5767~~ 72	12	1				3950	.	.
Less Local Fund share ..							1850	.	.
i. Penalties on account of—									
i. Tax on arts	12	7	.				10	.	.
ii. Tax on buildings ..	36	1	.				30	.	.
iii. Tax on lands	24	9	6				30	.	.
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				49400 (5)	11	5			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	~~68~~ 92	~~9~~ 8	~~6~~ 6				70	.	.
b. Ferry rents									
c. Fees under Act II of 1888 ..				~~68~~ 92	~~9~~ 8	~~6~~ 6			
Carried over ..				~~49469~~ 498	~~4~~ 3	~~11~~ 11	52940	.	.

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 ..				49469 95	4 3	11 11	52940	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	10	12	-				10	.	.
ii. Rent of buildings ..	200	.	.				240	.	.
iii. Avenue receipts ..	195	2	9				70	.	.
iv. Fees from Travellers' Bungalows	309 10	8	.				320	.	.
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	20	.	.				20	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	137	13	.				50	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	117	6	.				100	.	.
d. i. Fees from educational institutions	318	11	11				500	.	.
ii. Other revenue from educational institutions ..									
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	30	6	.				30	.	.
ii. Other Hospital receipts ..									
f. i. Income from markets ..	* 2064	14	3				2000	.	.
ii. „ slaughter houses.	† 588	8	3				580	.	.
g. Other fees							150	.	.
i. Distraint fees	143	6	.				2150	.	.
ii License fees	2184	12	-				50	.	.
iii. Cart-stand fees	83	4	11						
iv. Fees from extracts from Birth and Death Registers ..	3	.	.				-	-	-
h. Fines under Municipal and other Acts	465	7	5				600	.	.
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				6071 66			6071 - 6		

ag. collector

* Includes Rs 24-12-3 being interest.
† .. 8-8-3 do

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 ..				56 3 84 40	4 5	5 5	59840	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	79	5	2				120	.	.
Buildings									
Municipal Schools ..	381	1	.				400	.	.
Other purposes ..	157	10	8				130	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	7549	.	.				30	.	.
b. From Local Boards—									
i. Education									
ii. Medical	3900	.	.				3900	.	.
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical	290	.	.						
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1805	14	-				2000	-	-
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year							100	.	.
iii.							40	.	.
iv.							430	.	.
v.							6699	.	.
Carried over ..				21 4 75 4	4	4	4 9		

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 ..				70605	4	9	66990	.	.
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	1728 36	13 11	6 6	1728 36	13 11	6 6	1230	.	.
Total Receipts ..				72422	2	3	68220	.	.
Add opening balance ..				-163	13	6	-160	.	.
Grand Total ..				72258	4	9	68060	.	.

* 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 7½ annas per cent. of annual rent value for every 80 square yards.
3. Water tax on buildings and lands is not levied ~~at —— per cent.~~ in the Municipality.
4. Tax on vehicles and animals is levied ~~at —— the maximum rates.~~ according to schedule C.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No: 104 dated 14 may/85, no: 683 m. dated 1st may/91, 1085 m dated 13 July/91, no: 1036 m dated 10 July/91, no: 4 m dated 8 January/92.
8. The house-tax registers were last revised in the official year 1891-92 and the land tax registers in the Same official year
9. Total extent of land assessed is —— acres. cannot be given as the assessment is based not on the extent but on the annual rental.
10. The mode of estimating the annual rental of houses and lands is as follows:—The houses and lands let out are taxed on the annual rental and the assessment on those let out are taxed on the probable annual rent with reference to the locality in which they are situated. The nature and productive qualities of cultivating lands are also taken into consideration in fixing the annual rental of lands not leased out.

Statement II.

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

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 I—(*Public Works*)—									
1. New Works—									
a. Communications	27	8	.				50	.	.
b. Buildings	6238	3	.				6510	.	.
c. Drainage							180	.	.
d. Water-supply									
e. Miscellaneous public improvements				6265	11	.			
2. Repairs—									
a. Communications	11708	8	2				10680	.	.
b. Buildings	492	8	10				520	.	.
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c, ...	754 8 14	10	6				760	.	.
ii. Establishment	86	9	4						
iii. Contingencies	89	9	4				90	.	.
e Miscellaneous public improvements				13048 46	4 82	10 4			
3. Establishment	594 1 4 / 641	7	5	594 1 4 / 641	7	5	590	.	.
4. Tools and Plant and other stores									
5. Contributions—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.							100	.	.
c. To others for public works ..									
Total, Grant I ..				19952 56	7 4	3 8	19480	.	.
GRANT II—(*Education*)—									
1. Training Schools—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	124	13	11	124	13	11	190	.	.
2. Municipal Schools—									
i. On Salary System—									
a. Establishment	1101	2	3				1220	.	.
b. Contingencies	170	1	7	1271	3	10	180	.	.
Carried over ..				1396	1	9	1590	.	.

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 ..				1396	1	9	1590	-	-
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	2301	13	10				2340	-	-
b. Results Grants	569	14	6				710	-	-
c. Contingencies	497	13	2	3369	9	6	870	-	-
3. Salary Grants	359	-	6	359	-	6	500	-	-
4. Results Grants	1013	-	-	1013	-	-	1000	-	-
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	9	8	6	249	8	6	40	-	-
7. Miscellaneous—									
a Building, furniture, &c., grants.	75	-	-				200	-	-
b. Common gymnasium—									
i. Establishment	180	-	-				180	-	-
ii Contingencies				255	-	-	100	-	-
c. Other items									
Total, Grant II ..				6042	4	3	7710	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2905	1	3				3070	-	-
b. Medicines and Supplies ..	4267	14	3				3500	-	-
c. Diet of Patients	2118	12	5				3000	-	-
d. Sundries and Contingencies ..	1044	6	7				900	-	-
e. Contributions to Local Boards..									
do. Leper Hospital	200	-	-				200	-	-
Carried over ..				10536	2	6	10670	-	-

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 ..				10536	2	6	10670	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College ..	320	-	-				110	-	-
ii. Sanitary Inspection ..	217	-	-				200	-	-
iii. Medical reserve staff ..	42	-	-				40	-	-
iv. Cutlers' Establishment ..	21	-	-	600	-	-	-	-	-
b. Contributions to Local Boards, &c, for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	566	9	5				600	-	-
b. Contingencies	232	2	-				280	-	-
c Contributions to Local Boards ..				798	11	5			
4. Registration of Births and Deaths—									
a. Establishment	334	13	6				340	-	-
b. Contingencies	2	7	-	337	4	6	10	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	7901	5	8				7970	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3266	12	3				2590	-	-
b. Private scavenging—									
i. Establishment	3063	14	6				3500	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	340	7	4				720	-	-
c. Cholera charges	8	13	6				50	-	-
d. Contingencies				14584	5	3			
Total, Grant III ..				26853	11	2	27080	-	-

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	1993	5	.	1993	5	.	3000	.	.
2. i. MARKETS—									
a. Establishment	84	.	.				82	.	.
b. Contingencies	~~9~~ 4	~~4~~ 6	.				10	.	.
ii SLAUGHTER-HOUSE—									
a. Establishment	48	.	.				50	.	.
b. Contingencies	246	.	.	~~387~~ 382	~~4~~ 6	~~.~~ 1	240	.	.
3. CHOULTRIES—									
a. Establishment	48	.	.				50	.	.
b. Contingencies									
c. Feeding Travellers				48	.	.			
4. TRAVELLERS' BUNGALOW—									
a. Establishment	168	.	.				170	.	.
b. Contingencies	22	6	.	190	6	.	270	.	.
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	96	.	.				100	.	.
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	62	15	11	158	15	11	50	.	.
7. SURVEY OF LAND									
8. FIRE—									
a Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.	5	8	.	5	8	.	.	.	.
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				~~2783~~ 2778	~~6~~ 8	11	4020	.	.

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 ..				~~2783~~ 2778	~~6~~ 8	11	4020	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	60	.	.				60	.	.
iii. Printing	817	9	5				700	.	.
iv. Compensation for lands ..	180	.	.				180	.	.
Law charges Establishment.	10	~~8~~	.						
v. Other items Burial & sign board charges	18	6	.	~~1086~~ 1093	~~1~~ 15	5	320	.	.
Law charges	18	.	.						
Total, Grant IV ..				~~3869~~ 3872	8	4	5280	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2145	4	5				2430	.	.
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	~~1537~~ 1584	~~2~~ 8	~~5~~ 6				1630	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	~~422~~ 419	~~.~~ 14	2				350	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies							10	.	.
d Office contingencies other than (b) (ii)	~~594~~ 589	13	.				800	.	.
e. Contributions for Central office and Audit establishments	380	.	.				690	.	.
Allowance to Collector's Municipal clerk	65	.	.				60	.	.
Total, Grant V ..				~~5740~~ 5794	8	1	5970	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year	2000	.	.				2000	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..				2000	.	.			
INTEREST—									
a. On account of last year ..	3	15	11						
b. " of current year ..	945	9	11	949	9	10	940	.	.
Carried over ..				2949	9	10	2940	.	.

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 ..				2949	9	10	2940	-	-
Advances recoverable—									
a. Permanent									
b. Others	272	2	7				150	-	-
Refunds of other than current collections.	36	11	9				150	-	-
Discount				308	14	4			
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
				3258	8	2			
Total Expenditure .				6576 (24)	4 (12)	2 (2)	6876	.	.
Balances—									
a. Municipal Fund				-966	9	5	-700	-	-
b. Endowments				7500	.	.			
c. Water-tax Fund									
Grand Total ..				7225 (0)	4 (2)	9 (9)	6806	.	.

7500 — 4 — 4
966 — 9 — 5
6533 — 6 — 7

Note to Statement II.

Position of the Municipality of Calicut *on 31st March* 1896

Liabilities.

	Rs.	A.	P.
Balance of Loans	19000	.	.
Deposits to be adjusted ..	3197	3	5
Other Liabilities (in detail) ..			
Amount due Contractors and Suppliers	4871	9	11
do Metal lattices supplied	1164	1	.
do. to be paid as Salary part	66	5	4
do. to late lighting Contractor	570	4	6
do. to be paid as result of Inquiry	353	10	6
do as building Charges	60	.	.
do. Import Duty on medicines	308	1	6
do to Act Contractor	653	12	6
do to Road Contractor	224	3	5
do. to Cost of pumps	302	11	10
do for Vaccine Lymphs	196	11	-
do for advertising notices	32	13	9
do to Locomotive Superintendent in extinguishing fire	21	13	7
Total ..	31023	6	3

Assets.

	Rs.	A.	P.
Municipal Balance .. Cash	-966	9	5
Municipal Balance .. Investments	7500	.	.
Municipal Balance .. Securities ..			
Deposit Balance .. Cash	3197	3	5
Deposit Balance .. Securities ..			
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.			
Total ..	9730	12	.
Value of Premises, &c.	69096	15	2
Do. of Tools and plant	1881	8	.
Do. of Live stock	25	.	.
Do. of Furniture	6508	10	7
Arrears of taxes, &c.	4681	14	.
Other assets (in detail)			
Total ..	82193	15	9
Claims—			
Advances Recoverable—			
Permanent advance	40	.	.
Advances for works, &c. ..	503	13	4
Total ..	543	13	4
Grand Total ..	82968 (92741)	4	8

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

	Rs.	A.	P.
Balance brought forward ..	2090	10	2
1 Deposits by Appellants	"	..	"
2. Do. by Renters	1928	5	.
3. Do. by Contractors	~~241~~ 1250	12	.
4. Do. as Security by Municipal Servants	~~1936~~	8	.
5. Deposited for the execution of work for which Private Parties are liable ..			
6. Other Deposits under the Act or bye-laws	206	5	1
Total Receipts ..	3384	10	1
Grand Total ..	5475	4	3

	Rs.	A.	P.
1. Credited to Municipal Funds	2127	8	5
2. Returned to Appellants	-	-	-
3. Do. to Renters	-	-	-
4. Do. to Contractors	120	-	-
5. Do. to Municipal Servants	-	-	-
6. Do. to Parties	30	0	5
7. Paid to Claimants	-	-	-
Total ..	2278	4	10
Balance * ..	3197	3	5
Grand Total ..	5475	4	3

13

Details of Balance.

	No. of items.	Year. Rs.	A.	P	No. of items.	Year. Rs.	A	P.	No. of items.	Year. Rs.	A.	P.	No. of items.	Year. Rs.	A.	P.	No. of items.	Year. 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	1686	8	.	16	1686	8	.	
Contractors' do. ..																					1	100	-	-	5	1250	-	-	6	1350	-	-	
Municipal Servants' do. ..																																
Deposits for Work ..																																
Miscellaneous Deposits, viz.																									36	160	11	5	36	160	11	5	
Total ..																					1	100	-	-		3197	3	5		3197	3	5	

Statement IV-A.—*Municipality of* Calicut 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.	8864 8 .	333 - -	8531 8 -	7716 2 -		- - -	815 6 .
2. „ on buildings	~~24995 4 6~~ 24359 6 .	14 2 -	~~24981 2 6~~ 24345 4 .	23058 - 2		140 9 -	~~1782 9 4~~ 1146 10 .
3. „ on lands	9786 9 -	1 5 -	9765 4 -	8879 4 8		15 11 2	870 4 2
4. Water-tax on buildings and lands ..							
5. Tolls (gross receipts)	3945 - -		3945 - -	3945 - -			
6 Market rents	2178 - -		2178 - -	2030 2 -		100 - -	47 14 -
7. Slaughter-house fees	580 - -		580 - -	580 - -			
8. Rent of cart-stands	82 - -		82 - -	82 - -			
9. Private scavenging fees	2035 8 -		2035 8 -	1695 - -			340 8 -
10. Rent of buildings	240 - -		240 - -	180 - -			60 - -
11. Tax on Vehicles	1160 8 -		1160 8 -	989 8 -			171 - -
12. Tax on Animals	1288 - -		1288 - -	1116 10 -			171 6 -
13. Contribution from District Board for Dolls - 3	1820 5 2		1820 5 2	1820 5 2			
14.							

14

Statement IV-B.—*Municipality of* Calicut 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.	73	4 .	416	13 .	490	1 .	154	1 .			222	5 .	113	11 .	92/93, 93/94 & 94/95
2. „ on buildings	445	2 4	706	1 .	1151	3 4	661	10 3			78	5 2	471	3 11	
3. „ on lands	415	. 3	454	11 4	869	11 7	585	. 3			63	2 11	261	8 5	90/91 & 94/95
4. Water-tax on buildings and lands ..											2	. .	153	52	90/91
5. Tolls															
6 Market rents	139	12	16	4 .	155	5 2									
7. Slaughter-house fees													37	12 .	93/94 & 94/95
8. Rent of cart-stands															
9. Private scavenging fees	14	6 .	134	4 .	148	10 .	110	14 .			16	8 .	12	. .	92/93 & 94/95
10. Rent of Buildings			20	. .	20	. .	20	. .							
11. Tax on Vehicles	4	8 .	37	8 .	42	. .	13	8 .					7	4 6	92/93 & 94/95
12. Tax on Animals	14	. .	24	14 .	38	14 .	7	3 6			22	6 .			
13.															
14.															

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	2280	8	10
(2) Amount advanced during the year	3004	8	3
Total ..	5285	1	1
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	2732	5	8
(*b*) Do. previous years	1736	11	6
Total amount outstanding at the end of the year* ..	815	15	11
Total ..	5285	1	1

* *Details of Balance.*

Permanent advance.

advance made to the Shroff Rs. 20—0—0
do to the Manager 10—0—0
do to Civil Surgeon. 10—0—0
40—0—0

1893-94

advance made to Duffadar on account of feeding charges. 0-15-0 — 0-15-0

1894-95

advance made to the Head Clerk for cholera charges — 15-6-4
do to Treasury Officer on account of cost of putting up a Crematory 450-0-0
do to Mr. Subramania Iyer High Court Vakil for house charges 35-0-0
do. to Sanitary Inspector for advancing Scavengers — 2-0-0 — 502-14-4

1895-96

do to Sanitary Inspector and Accountant — for do. 108-3-0
do to Duffadar for feeding charges. 6-9-0
do to Accountant to meet payments on account of refunds sanctioned 12-5-7
do to Contractor Andy for making furniture for Schools 130-0-0
do to District Medical & Sanitary Officer on a/c of midwifes travelling allowance 15-0-0
do to Accountant on account of manuscript postage—3 0-1-0 — 272-2-7

Total 815-15-11

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
2. Rates and Taxes				
1. Octo ———	6767 12 1	5672 12 1	+ 5 . .	(1) Due to erroneous classification vide item no:(5) below.
3. Realizations under Special Acts —				
2. Pounds ———	68 9 6	92 2 6	+ 23 15 .	(2) Do — Do — vide item no:(6) below
4. Revenue derived from Municipal property &c —				
3. Bungalow fees —	309 8 .	310 8 .	+ 1 . .	(3) Do — Do — vide item no (4) below.
(g) Other fees				
4.(ii) Licence fees —	2182 12 .	2181 12 .	— 1 . .	(4) Do — Do — vide item no (3) above.
5(b) Fines under Municipal and other Acts.	465 7 5	460 7 5	— 5 . .	(5) Do — Do vide item no (1) above, the amount being fine imposed by the Chairman on the 20th Contractor
6 Miscellaneous				
6. (iv) Other items	66 2 5	42 3 5	— 23 15 .	(6) — Do — Do — (vide item no: 2 above. The amount being the sale proceeds of impounded Cattle transferred from deposits erroneously credited to this head.
7 Extra ordinary & debt.				
(d) advances				
7 (ii) Others.	1728 13 6	1736 11 6	+ 7 14 .	(7) Being amount written off by the Council as per bill by me - vide item no:(16) below.
Charges				
Grant I 2 Repairs				
(d) Water Supply				
8 (i) Repairs to Works, machinery &c	754 10 6	758 14 .	+ 4 3 6	(8) Due to erroneous classification vide item no:(12) below.
9(iii) Contingencies	89 9 4	86 9 4	— 3 . .	(9) Do Do vide item no (14) below
10. 2. Establishment	641 7 5	594 1 4	— 47 6 1	(10) Do — Do — — (15)

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Grant II				
Sanitation & Medical				
Hospitals				
11 (d) Gratuities & Contingencies	1024 6 7	1025 9 7	+ 1 3 .	(11) Due to erroneous classification - vide item no (17) below.
5. Conservancy & Road watering.				
12(a) (ii) Other Charges				
such as purchase &c &c.	3266 15 9	3262 12 3	— 4 3 6	(12) Do — Do — no. (8) above
Grant iv				
2(i) Markets —				
13 (b) Contingencies	9 4 .	4 6 .	— 4 14 .	(13) Do — Do — no. (14) below
9 Other Charges				
14. v. Other items	10 8 .	18 6 .	+ 7 14 .	(14) — Do — Do — items (9) & (13) above.
Grant v				
6. Collection of Municipal Taxes.				
15 (i) Establishment —	1537 2 5	1584 8 6	+ 47 6 1	(15) — due to wrong classification, vide item no. (10) above
16. (ii) Purchase of account books &c —	422 . 2	429 14 2	+ 7 14 .	(16) Being the amount adjusted by me as account of written off amount under advances recoverable.
17 (d) Other Contingencies other than (b)(ii) —	591 . .	589 13 .	— 1 3 .	(17) Vide item no: (11) above
Note to Statement II				
Advances Recoverable				
18. Advances for works &c —	503 13 4	775 15 11	+ 272 2 7	(18) Due to the exclusion of the amount from the liabilities
Deposits Receipts				
19. Deposits by Renters.	241 13 .	1928 5 .	+ 1686 8 .	(19) Due to wrong classification
20 Do by Contractors	2936 8 .	1250 . .	+ 1686 8 .	

COLLECTOR'S OFFICE
22 JAN 97
MALABAR

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
Statement IV A.										
21. 2. Tax on Building										
Column (2)	24995	4	6	24359	6	.	-635	14	6	(20) Due to the elimination of the amount from the demand as well as from the balance since no bills have been issued within the year for the said sum though a lump sum was taken as demand owing to the revision of taxes in B & F. Divisions
Column (4)	24981	2	6	24345	4	.	-635	14	6	
Column (8)	1782	9	4	1146	10	10	-635	14	6	

Municipal Office
Calicut 11th February 1897

LOCAL & MUNICIPAL DEPT.
CURRENT No. 853 M

From,

Rao Saheb S. Swaminatha Iyer av. B.A.
Chairman, Municipal Council
Calicut

To

The Secretary to Government
Local & Municipal Department
Madras

Thro' the Collector of Malabar

Sir,

I have the honor to submit herewith the report of the Assistant Inspector of L. F. accounts on the audit of the accounts of the Calicut municipality for the year 1895–96.

The report was placed before the municipal Council at its meeting held on the 10th instant. A copy of the resolution of the council is herewith submitted.

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

[signature]
Chairman.

Forwarded.

[signature]
ag. Collector
Camp Angadipuram
20-2-97

When given for copying
When copied 9-3 [illegible] 189
When examined
When signed 9/3

READ AGAIN G.O., No. 189 DATED

CURRENT No.

ENCLOSURES TO C. No.

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

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