[L. & M. 3,000—19-11-96]

# Local & Munl. (1897) Department.

INDEXED.

MISCELLANEOUS.

G.O., No. 995 M

DATED 27-4-97

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of the Palghat Taluq for 1895-96.

## BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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# Local & Munl. (1897) Department.

**CURRENT No.** 1817/M

RECEIVED MUNICIPAL PALGHAT
COLLECTORATE OF MALABAR 12 JAN 97

*From* The Chairman, Municipal Council, Palgpaut. ~~The Accountant General Madras.~~

*Order* No 995 Munc dy 27-4-97

Recorded.

No. ~~£78~~ 676 1397

*Dated* 12-4- ~~10th~~ March 1897.

*Received* 14 APR. 1897

*Registered* 14-4-1897

*Enclosures* /

*Spare copies*

SUBJECT.

Forwarding Report on the audit of the accounts of the Palghaut Municipality for ~~the year~~ 1895-96.

To

~~The Chairman~~ P&G Palghat

The Accountant General

O.W. 9/5/97

a/23/4/97

D.W.R. no 921

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## FURTHER PAPERS.

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

camp. Saidapet

Dated 6th February 1897.

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 Palghaut Municipality for the year 1895-96.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits), together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 5602-0-3, was in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book, allowing for outstanding cheques, and for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the Statement submitted by the Municipality with their Annual Report to Government , ~~or~~

~~The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.~~

6. A note on all the discrepancies and defects noticed in the accounts ~~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 the honor to be
Sir,
your most obedient Servant,
(Sd) K. Govindan
Assistant Inspector of Local Fund Accts.

Forwarded to the Accountant-general.

(Sd) W. J. F. Williamson
Assistant Accountant-general
& Inspector of Local Fund Accounts.

No. L-F D
676

Forwarded to the Secretary to Government, Local and Municipal department, Fort-Saint-George, through the Chairman, Municipal Council, Palghaut and the Collector of Malabar.

Fort-Saint-George
Accountant-general's Office
10th March 1897

For Offg. Accountant-general.

110

Forwarded to the Chairman, Mt. Council Palghat.

ag. Collector
15-3-97.

Qg.



STATEMENT I.

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

| Heads of Account. | 1895-96. Details of Minor heads. RS. | A. | P. | Totals of Major heads. RS. | A. | P. | Revised Estimate for 1895-96. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| 1. BALANCE BROUGHT FORWARD— | | | | | | | | | |
| a. Municipal Fund .. .. | | | | 17,352 | 10 | 1 | 17,360 | - | - |
| b. Endowments .. .. | | | | | | | | | |
| c. Water-tax Fund .. .. | | | | | | | | | |
| Total .. | | | | | | | | | |
| 2. MUNICIPAL RATES AND TAXES— | | | | | | | | | |
| a. Tax on arts, &c. (section 53) .. | 3,177 | 8 | - | | | | 3,680 | - | - |
| b. Tax on buildings (section 63) .. | 11,329 | - | 11 | | | | 12,800 | - | - |
| c. Tax on lands (section 63) .. | 3,507 | 3 | 11 | | | | 4,210 | - | - |
| d. Water-tax on buildings and lands (section 75) .. .. | | | | | | | | | |
| e. Tax on vehicles with springs, and palanquins (section 77) .. | 318 | - | - | | | | 460 | - | - |
| f. Tax on animals (section 77) .. | | | | | | | | | |
| g. Tax on carts and other vehicles without springs (section 85) .. | 1,634 | - | - | | | | 1,860 | - | - |
| h. Tolls (section 91)— | | | | | | | | | |
| Gross receipts 16,202-5-9 | | | | | | | | | |
| Less Local Fund share 5,400-12-7 | 10,801 | 9 | 2 | 30,767 | 6 | - | 11,340 | - | - |
| i. Penalties on account of— | | | | | | | | | |
| i. Tax on arts .. .. | | | | | | | | | |
| ii. Tax on buildings .. | | | | | | | | | |
| iii. Tax on lands .. .. | | | | | | | | | |
| iv. Water-tax on buildings and lands .. .. | | | | | | | | | |
| v. Tax on vehicles, &c. .. | | | | | | | | | |
| vi. Tax on animals .. .. | | | | | | | | | |
| vii. Tax on carts, &c. .. | | | | | | | | | |
| viii. Evasion of tolls .. .. | | | | | | | | | |
| 3. REALIZATIONS UNDER SPECIAL ACTS— | | | | | | | | | |
| a. Pounds .. .. .. | 28 | 10 | - | | | | 30 | - | - |
| b. Ferry rents .. .. | | | | | | | | | |
| c. Fees under Act II of 1888 .. | 145 | - | - | 173 | 10 | - | 50 | - | - |
| Carried over .. | | | | 30,941 | - | - | 34,430 | - | - |

STATEMENT I—*cont.*

| Heads of Account. | 1895-96. Details 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 .. | | | | 30.941 | . | . | 34430 | . | . |
| 4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— | | | | | | | | | |
| *a.* i. Rent of lands .. .. | 13 | 12 | . | | | | 10 | . | . |
| ii. Rent of buildings .. | | | | | | | | | |
| iii. Avenue receipts .. | 262 | . | 9 | | | | 250 | . | . |
| iv. Fees from Travellers' Bungalows .. .. | 294 | 12 | . | 570 | 8 | 9 | 280 | . | . |
| *b.* i. Sale-proceeds of lands .. | | | | | | | | | |
| ii. Produce of lands, gardens,&c. | . | 1 | 3 | | | | 10 | . | . |
| iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. .. .. | 13 33 | 10 10 | 7 10 | 13. 33 | 11. 12 | 10 1 | 50 | . | . |
| *c.* Conservancy receipts— | | | | | | | | | |
| Sale-proceeds of night-soil, street refuse, &c. .. | 465 | 12 | . | 465 | 12 | . | 550 | . | . |
| *d.* i. Fees from educational institutions .. .. | 15247 | 7 | 2 | | | | 16930 | . | . |
| ii. Other revenue from educational institutions .. | | | | 15247 | 7 | 2 | 20 | . | . |
| iii. Sale-proceeds of books in Municipal Book Depôt .. | | | | | | | | | |
| *e.* i. Sale-proceeds and composition fees of medicines .. | 7 | 10 | 6 | 177. | 10. | 9 | 10 | . | . |
| ii. Other Hospital receipts .. | 170 150 | . | 3 | 157 | 10 | 6 | 160 | . | . |
| *f.* i. Income from markets .. | 624 | 14 | 5 | | | | 810 | . | . |
| ii. „ slaughter-houses .. | 357 | 8 | 5 | 982 | 6 | 10 | 720 | . | . |
| *g.* Other fees | | | | | | | | | |
| i. Distraint fees .. .. | 7 | 15 | . | | | | 20 | . | . |
| ii. License fees .. .. | 528 | 15 | . | | | | 550 | . | . |
| iii. Cart-stand fees .. | 631 | 6 | 1 | | | | 840 | . | . |
| iv. Fees from extracts from Birth and Death Registers .. | 5 | 12 | . | 1174 | . | 1 | | | |
| *h.* Fines— | | | | | | | | | |
| i. Fines under Municipal and other Acts .. .. | 364 415 | 7 7 | . . | 364 415 | 7 7 | . . | 500 | . | . |
| ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 .. | | | | | | | | | |
| *i.* Interest on investments— | | | | | | | | | |
| i. General, including choultries .. .. .. | | | | | | | | | |
| ii. Educational .. .. | | | | | | | | | |
| iii. Medical .. .. | | | | | | | | | |
| *j.* Premium on loans .. .. | | | | | | | | | |
| Carried over .. | | | | 49.988 37 | . | 5 | 56140 | . | . |



Statement I—*cont.*

| Heads of Account. | 1895-96. Datails 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 .. | | | | 49.988 37 | . | 5 | 56.140 | . | . |
| 5. GRANTS AND CONTRIBUTIONS— | | | | | | | | | |
| *a.* From Government— | | | | | | | | | |
| i. Education— | | | | | | | | | |
| Normal stipends .. | | | | | | | | | |
| Buildings .. .. | 303 | 5 | 4 | | | | 390 | . | . |
| Municipal Schools .. | 4.486 | 14 | 3 | 4.790 | 3 | 7 | 4500 | . | . |
| Other purposes .. | | | | | | | | | |
| ii. Medical .. .. | | | | | | | | | |
| iii. Other purposes— | | | | | | | | | |
| Communications .. | | | | | | | | | |
| Water-supply .. .. | | | | | | | | | |
| Drainage .. .. | | | | | | | | | |
| Sanitation .. .. | | | | | | | | | |
| Other purposes .. .. | | | | | | | | | |
| *b.* From Local Boards— | | | | | | | | | |
| i. Education .. .. | | | | | | | | | |
| ii. Medical .. .. | 2066 | 4 | 3 | | | | 2340 | . | . |
| iii. Other purposes .. .. | 550 | . | . | 2616 | 4 | 3 | 550 | . | . |
| *c.* Other grants and contributions— | | | | | | | | | |
| i. Education .. .. | | | | | | | | | |
| ii. Medical .. .. | | | | | | | | | |
| iii. Other purposes .. .. | | | | | | | 200 | . | . |
| 6. MISCELLANEOUS— | | | | | | | | | |
| *a.* Recoveries on account of service rendered to private individuals— | | | | | | | | | |
| i. Private scavenging .. | 817 | . | . | | | | 1060 | . | . |
| ii. Other purposes .. .. | 21 | 8 | . | 838 | 8 | . | 20 | . | . |
| *b.* Other items— | | | | | | | | | |
| i. Fishery rents .. .. | 5 | 14 | . | | | | | | |
| ii. Refunds of Expenditure of previous year .. .. | 5 | 14 | 6 | | | | 10 | . | . |
| iii. Fees for numbering carts, &c. | 53 | 9 | . | | | | 60 | . | . |
| IV. other items .... | 25 | 7 | . | 90 | 12 | 6 | 30 | . | . |
| Carried over .. | | | | 58.323 272 | 12 | 9 | 65300 | . | . |

## Statement II—*cont.*

| Heads of Account. | 1895-96. Details of Minor Heads. RS. | A. | P. | Totals of Major Heads. RS. | A. | P. | Revised Estimate for 1895-96. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| Brought forward .. | | | | 58,272 | 12 | 9 | 65,300 | - | - |
| 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 .. .. | 2 | . | . | | | | | | |
| ii Others .. .. | 18 | 4 | 8 | 20 | 4 | 8 | 20 | . | . |
| Total Receipts .. | | | | 58,344 | 1 | 5 | 65320 | . | . |
| Add opening balance .. | | | | 17,352 | 10 | 1 | 17,360 | . | . |
| Grand Total .. | | | | 75,696 | 11 | 6 | 82680 | . | . |

Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls, should be debited to advances recoverable in Statement II, and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first 7 classes.
2. Tax on buildings is levied at 7½ per cent., and tax on land at 7½ per cent. of rent value.
3. Water tax on buildings and lands is levied at half annual for every 80 square yards of house sites. 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 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. Nos. 154 of 22-1-84, 413 M. of 20-8-85, 2230 of 10-3-87 and 1204 M. Mis of 5-9-94.
8. The house-tax registers were last revised in the official year 1888-89 and the assessment recalculated in official year 91-92, and the land tax registers in the 1891-92.
9. The total extent of land assessed is 3162 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

1. Houses— Buildings which fetch no rent are assessed at annas 6 per Rs 100 of the valuation with reference to the nature of the building and its locality & surroundings. In other case 7½ per cent. on rental.

2. Lands have been assessed on the rent @ 7½ per cent of paddy collected from lessees and commuted @ 3½ paras a rupee.

3. Paramba Jast. House sites @ 6 pies per 80 square yards and garden lands @ 7½ per cent on



## Statement II.

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

| Heads of Account. | 1895-96. Details of Minor Heads. RS. | A. | P. | Totals of Major Heads. ES. | A. | P. | Revised Estimate for 1895-96. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| GRANT I—(*Public Works*)— | | | | | | | | | |
| 1. NEW WORKS— | | | | | | | | | |
| *a.* Communications .. .. | | | | | | | 450 | . | . |
| *b.* Buildings .. .. .. | 10,901 | 7 | 8 | | | | 18300 | . | . |
| *c.* Drainage .. .. .. | | | | | | | 120 | . | . |
| *d.* Water-supply .. .. | 20 | 2 | . | 10,921 | 9 | 8 | 520 | . | . |
| *e.* Miscellaneous public improvements | | | | | | | | | |
| 2. REPAIRS— | | | | | | | | | |
| *a.* Communications .. .. | 6868 | 14 | . | | | | 7620 | . | . |
| *b.* Buildings .. .. .. | 781 | 1 | 9 | | | | 1720 | . | . |
| *c.* Drainage— | | | | | | | | | |
| i. Repairs to works .. | 77 | . | . | | | | | | |
| ii. Establishment for flushing drains, &c. .. .. | | | | | | | | | |
| *d.* Water-supply— | | | | | | | | | |
| i. Repairs to works, machinery, &c. .. .. | 22 | 5 | . | 7,749 | 4 | 9 | 100 | . | . |
| ii. Establishment .. .. | | | | | | | | | |
| iii. Contingencies .. .. | | | | | | | | | |
| *e.* Miscellaneous public improvements | | | | | | | | | |
| 3. ESTABLISHMENT .. .. | 915 | 8 | 1 | 915 | 8 | 1 | 980 | . | . |
| | 46 | 12 | . | 46 | 13 | . | | | |
| 4. TOOLS AND PLANT AND OTHER STORES | 53 | 5 | . | 53 | 5 | . | 60 | . | . |
| 5. CONTRIBUTIONS— | | | | | | | | | |
| *a.* To Local Boards for works .. | | | | | | | | | |
| *b.* To Provincial Funds for scrutiny of estimates, &c. .. .. | | | | | | | | | |
| *c.* To other bodies or persons for public works .. .. | | | | | | | | | |
| Total, Grant I .. | | | | 19,639 | 11 | 6 | 29,870 | . | . |
| | | | | 3 | 3 | 6 | | | |
| GRANT II—(*Education*)— | | | | | | | | | |
| 1. TRAINING SCHOOLS— | | | | | | | | | |
| *a.* Contributions to Local Boards .. | | | | | | | | | |
| *b.* Stipends to Normal students .. | | | | | | | | | |
| 2. MUNICIPAL SCHOOLS— | | | | | | | | | |
| i. On Salary System— | | | | | | | | | |
| *a.* Establishment .. | 19,885 | 8 | 10 | | | | 20050 | . | . |
| *b.* Contingencies .. | 1,088 | 9 | 4 | 20,974 | 2 | 2 | 1,050 | . | . |
| Carried over .. | | | | 20,974 | 2 | 2 | 21100 | . | . |

Statement II—*cont.*

| Heads of Account. | 1895-96. Details 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 .. | | | | 20974 | 2 | 2 | 21100 | . | . |
| GRANT II—(*Education*)—cont. | | | | | | | | | |
| ii. On Salary Result System— | | | | | | | | | |
| *a.* Fixed Payments .. .. | 2398 | 13 | 1 | | | | 2420 | . | . |
| *b.* Result Grants .. .. | 448 | 2 | . | | | | 500 | . | . |
| *c.* Contingencies .. .. | 377 | 15 | 9 | 3224 | 14 | 10 | 510 | . | . |
| 3. Salary Grants .. .. | | | | | | | | | |
| 4. Result Grants .. .. | 2005 | . | . | 2005 | . | . | 2000 | . | . |
| 5. Combined Grants— | | | | | | | | | |
| *a.* Fixed payments .. .. | | | | | | | | | |
| *b.* Result Grants .. .. | | | | | | | | | |
| 6. Inspection— | | | | | | | | | |
| *a.* Contributions to Local Boards.. | | | | | | | | | |
| *b.* Municipal Inspectors— | | | | | | | | | |
| i. Establishment .. .. | 300 | . | . | | | | 300 | . | . |
| ii. Contingencies .. .. | 30 | 8 | 8 | 330 | 8 | 8 | 40 | . | . |
| 7. Miscellaneous— | | | | | | | | | |
| *a.* Buildings, furniture, &c., grants. | | | | | | | | | |
| *b.* Common gymnasium— | | | | | | | | | |
| i. Establishment .. .. | | | | | | | | | |
| ii. Contingencies .. .. | | | | | | | | | |
| *c* Other items .. .. | | | | | | | | | |
| Total, Grant II .. | | | | 26534 | 9 | 8 | 26870 | . | . |
| GRANT III—(*Sanitation and Medical Services.*) | | | | | | | | | |
| 1. Hospitals and Dispensaries— | | | | | | | | | |
| *a.* Establishment .. .. | 3093 | 2 | . | | | | 3100 | . | . |
| *b.* Medicines and Supplies .. | 784 | 14 | . | | | | 1200 | . | . |
| *c.* Diet of Patients .. .. | 667 | 3 | 2 | | | | 800 | . | . |
| *d.* Sundries and Contingencies .. | 646 | 8 | 2 | 5191 | 11 | 4 | 670 | . | . |
| *e.* Contributions to Local Boards.. | | | | | | | | | |
| Carried over .. | | | | 5191 | 11 | 4 | 5770 | . | . |



Statement II—*cont.*

| Heads of Account. | 1895-96. Details 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 .. | | | | 5191 | 11 | 4 | 5770 | . | . |
| GRANT III—*Sanitation and Medical Services*—cont. | | | | | | | | | |
| 2. *a.* Contributions to Provincial Funds for— | | | | | | | | | |
| i. Medical College .. | 327 | . | . | | | | 300 | . | . |
| ii. Sanitary Inspection .. | 222 | . | . | | | | 300 | . | . |
| iii. Medical reserve staff .. | 43 | . | . | | | | 30 | . | . |
| iv. Cutlers' Establishment .. | 10 | . | . | 602 | . | . | 10 | . | . |
| *b.* Contributions to Local Boards, &c., for— | | | | | | | | | |
| i. Medical Schools .. | | | | | | | | | |
| ii. Reserve staff .. .. | | | | | | | | | |
| *c.* Other Contributions .. | | | | | | | | | |
| 3. Vaccination— | | | | | | | | | |
| *a.* Establishment .. .. | 389 | 14 | 2 | | | | 420 | . | . |
| *b.* Contingencies .. .. | 231 | 10 | 9 | 621 | 8 | 11 | 240 | . | . |
| *c.* Contributions to Local Boards .. | | | | | | | | | |
| 4. Registration of Births and Deaths— | | | | | | | | | |
| *a.* Establishment .. .. | 180 | . | . | | | | 180 | . | . |
| *b.* Contingencies .. .. | 56 | 4 | 9 | 236 | 4 | 9 | 100 | . | . |
| 5. Conservancy, Road cleaning, and Road watering— | | | | | | | | | |
| *a.* i. Establishment .. .. | 5668 | 4 | 2 | | | | 5860 | . | . |
| ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. .. | 308 | . | 6 | 5976 | 4 | 8 | 300 | . | . |
| *b.* Private scavenging— | | | | | | | | | |
| i. Establishment .. .. | 1492 | 8 | 3 | | | | 1520 | . | . |
| ii. Contingencies, such as cost of scavenging carts, &c. .. | 42 | 14 | . | 1535 | 6 | 3 | 200 | . | . |
| *c.* Cholera charges .. .. | 4 | 15 | 6 | 4 | 15 | 6 | 100 | . | . |
| *d.* Contingencies .. .. | 102 | 3 | 3 | 102 | 3 | 3 | 100 | . | . |
| Total, Grant III .. | | | | 14270 | 6 | 8 | 15430 | . | . |

Statement II—*cont.*

| Heads of Account. | 1895-96. Details of Minor Heads. RS. | A. | P. | Totals of Major Heads. RS. | A. | P. | Revised Estimate for 1895-96. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— | | | | | | | | | |
| 1. LIGHTING— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Contingencies .. .. | ~~1245~~ 1194 | 12 | 11 | ~~1245~~ 1194 | 12 | 11 | 1,400 | . | . |
| 2. i. MARKETS— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Contingencies .. .. | | | | | | | | | |
| ii. SLAUGHTER-HOUSE— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Contingencies .. .. | | | | | | | | | |
| 3. CHOULTRIES— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Contingencies .. .. | | | | | | | | | |
| *c.* Feeding Travellers .. .. | | | | | | | | | |
| 4. TRAVELLERS' BUNGALOW— | | | | | | | | | |
| *a.* Establishment .. .. | 156 | . | . | | | | 160 | . | . |
| *b.* Contingencies .. .. | 17 | 14 | . | 173 | 14 | . | 80 | . | . |
| 5. AVENUES— | | | | | | | | | |
| *a.* Establishment .. .. | 30 | 2 | 2 | | | | 40 | . | . |
| *b.* Contingencies .. .. | | | | 30 | 2 | 2 | | | |
| 6. PUBLIC GARDEN— | | | | | | | | | |
| *a.* Establishment .. .. | 67 | 5 | 3 | | | | 70 | . | . |
| *b* Purchase of seeds, repair of wells, purchase of bullocks, &c. .. | 22 | 11 | 6 | 90 | . | 9 | 50 | . | . |
| 7. SURVEY OF LAND .. .. | | | | | | | | | |
| 8. FIRE— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Purchase of fire-engines, buckets, repairs, &c. .. .. | | | | | | | | | |
| 9. POUNDS— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Contingencies .. .. | | | | | | | | | |
| Carried over .. | | | | ~~1539~~ 1488 | 13 | 10 | 1,800 | . | . |



* Numbering carts. 56-0-0
Quit Rent — 29-0-0
Law charges. 9-8-0
94-8-0

Statement II—*cont.*

| Heads of Account. | 1895-96. Details of Minor Heads. RS. | A. | P. | Totals of Major Heads. RS. | A. | P. | Revised Estimate for 1895-96. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| Brought forward .. | | | | ~~1539~~ 1488 | 13 | 10 | 1,800 | . | . |
| GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont. | | | | | | | | | |
| 10. OTHER CHARGES— | | | | | | | | | |
| i. Work done for private individuals, other than private scavenging .. .. | | | | | | | | | |
| ii. Rewards for destruction of wild animals and snakes .. | | | | | | | 30 | . | . |
| iii. Printing .. .. | 637 | ~~10~~ | 9 | | | | 900 | . | . |
| iv. Compensation for lands .. | × ~~85~~ 94 | 8 | . | | | | 60 | . | . |
| v. Other items .. .. | | | | ~~722~~ 731 | ~~10~~ 8 | ~~9~~ 9 | | | |
| Total, Grant IV .. | | | | ~~2262~~ 2220 | 8 6 | 7 7 | 2,790 | . | . |
| GRANT V— | | | | | | | | | |
| *a.* General Establishment— | | | | | | | | | |
| i. Office Establishment .. | 1,473 | 1 | 8 | 1,473 | 1 | 8 | 1,520 | . | . |
| ii. Inspection .. .. | | | | | | | | | |
| *b.* Collection of Municipal Taxes— | | | | | | | | | |
| i. Establishment .. .. | 1,064 | 1 | 4 | | | | 1,070 | . | . |
| ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c. | 259 | ~~5~~ 15 | 10 | 1323 | ~~7~~ 4 1 | ~~2~~ 2 | 400 | . | . |
| *c.* Collection of Tolls— | | | | | | | | | |
| i. Establishment .. .. | | | | | | | | | |
| ii. Contingencies .. .. | | | | | | | | | |
| *d.* Office contingencies other than (*b*) (ii) .. .. .. | ~~361~~ 358 | 12 | 2 | ~~361~~ 358 | 12 | 2 | 400 | . | . |
| *e.* Contributions for Central office and Audit establishments .. | 404 | . | . | 404 | . | . | 400 | . | . |
| Total, Grant V .. | ~~3562~~ 3559 | ~~5~~ 15 | . | ~~3562~~ 3559 | ~~5~~ 15 | . | 3,790 | . | . |
| REPAYMENT OF DEBT— | | | | | | | | | |
| *a.* Instalments paid during the year | 1,000 | . | . | 1,000 | . | . | 1,000 | . | . |
| *b.* Invested on account of Sinking Fund (Value of securities purchased) .. .. .. | | | | | | | | | |
| *c.* Charges of investment .. | | | | | | | | | |
| Carried over .. | | | | 1,000 | . | . | 1,000 | . | . |

## Statement II.—*cont.*

| Heads of Account. | 1895-96. Details 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 .. | | | | 1,000 | . | . | 1,000 | - | - |
| INTEREST— | | | | | | | | | |
| *a.* On account of last year .. | | | | | | | | | |
| *b.* ,, of current year .. | 900 | . | . | 900 | . | . | 900 | - | - |
| Advances recoverable— | | | | | | | | | |
| *a.* Permanent .. .. | | | | | | | | | |
| *b.* Others .. .. .. | 1,003 | 2 | 6 | 1003 | 2 | 6 | 20 | . | . |
| Refunds of other than current collections. | 141 | 15 | 4 | 141 | 15 | 4 | 150 | . | . |
| Discount .. .. .. .. | | | | | | | | | |
| Pensions and gratuities .. .. | 780 | - | . | 780 | . | . | 780 | - | - |
| Investment— | | | | | | | | | |
| *a.* In Government securities for purposes other than Sinking Fund .. .. .. | | | | | | | | | |
| *b* In Savings Bank .. .. | | | | | | | | | |
| Total | | | | 3.825 | 1 | 10 | 2,850 | - | - |
| Total Expenditure .. | | | | 70.094 | 11 | 3 | 81,600 | . | . |
| Balances— | | | | | | | | | |
| *a.* Municipal Fund .. .. | | | | 5.602 | . | 3 | 1080 | - | - |
| *b.* Endowments .. .. | | | | | | | | | |
| *c.* Water tax Fund .. .. | | | | | | | | | |
| Grand Total .. | | | | 75.696 | 11 | 6 | 82,680 | . | . |



NOTE TO STATEMENT II.

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

### LIABILITIES.

| | RS. | A. | P. |
|---|---|---|---|
| Balance of Loans .. .. | 14,000 | . | . |
| Deposits to be adjusted .. | 5,091 | . | 4 |
| Other Liabilities (in detail) .. | | | |
| Stationery Supplied to College | 127 | . | . |
| Branch Dispensary contingencies for February 1896 | 13 | . | 4 |
| Extra coolies for Madapalli festival. | . | 13 | 2 |
| Pay of an assistant master in Kammalan School for Febry. 1896 | 1 | 4 | 7 |
| Punkas supplied to the Municipal office | 28 | 2 | . |
| Examination papers printed for the College | 27 | 14 | 2 |
| Paper &c. for printing forms to S. R. Schools | 143 | 14 | 11 |
| Stationery supplied to Hospital | . | 13 | 6 |
| — 0½ — Sanitary department | 2 | 12 | 9 |
| — 0½ — Office | 10 | 5 | 4 |
| Wages of Travellers' Bungalow washerman | 2 | . | . |
| House rent of Branch dispensary from November 1895 to February 1896 | 20 | - | . |
| Total .. | 19.469 | 1 | 1 |

### ASSETS.

| | | RS. | A | P. |
|---|---|---|---|---|
| Municipal Balance .. | Cash .. .. | 5,602 | . | 3 |
| | Securities .. | . | . | . |
| Deposit Balance .. | Cash .. .. | 5,091 | . | 4 |
| | Securities .. | . | . | . |
| Sinking Fund of loans .. .. | | | | |
| Funded Capital of endowed institutions, Hospitals, &c. .. .. .. | | | | |
| Total .. | | 10,693 | . | 7 |
| Value of Premises, &c. .. .. | | 48819 | 4 | 1 |
| Do. of Tools and plant .. .. | | 2573 | 2 | 9 |
| Do. of Live stock .. .. | | . | . | . |
| Do. of Furniture .. .. | | 5580 | 14 | 6 |
| Arrears of taxes, &c. .. .. | | 3835 | 12 | 9 |
| Other assets (in detail) .. .. | | | | |
| Market rents | | 220 | 1 | 2 |
| Slaughter House fees | | 399 | 3 | 3 |
| Tarbstand fees Total .. | | 243 | 6 | 3 |
| Sale of avenues | | 17 | 8 | - |
| Rubbish depôt | | 48 | - | . |
| Penal interest on overdue Toll Kist of 1892-93. | | 3 | 10 | 8 |
| Total | | 61740 | 15 | 5 |
| Claims— | | | | |
| Advances Recoverable— | | | | |
| Permanent advance .. .. | | 72 | . | . |
| Advances for works, &c. .. | | 1133 | 13 | 8 |
| Total .. | | 1,205 | 13 | 8 |
| Grand Total .. | | 73,639 | 13 | 8 |

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

| | Rs. | A. | P. | | Rs. | A. | P. |
|---|---|---|---|---|---|---|---|
| Balance brought forward .. | 6.026 | 9 | 11 | 1. Credited to Municipal Funds .. .. .. .. .. | 3.142 | . | 8 |
| | | | | 2. Returned to Appellants .. .. .. .. .. | 202 | 15 | 8 |
| 1. Deposits by Appellants .. .. .. .. .. | 281 | 1 | . | 3. Do. to Renters .. .. .. .. .. .. | 810 | . | . |
| 2. Do by Renters .. .. .. .. .. .. | 3.076 | 15 | 9 | 4. Do. to Contractors .. .. .. .. .. | 95 | 8 | . |
| 3. Do. by Contractors .. .. .. .. .. | 200 | . | . | 5. Do. to Municipal Servants .. .. .. .. .. | 50 | . | . |
| 4. Do. as Security by Municipal Servants .. .. .. | . | . | . | 6. Do. to Parties .. .. .. .. .. | . | . | . |
| 5. Deposited for the execution of work for which Private Parties are liable.. | . | . | . | 7. Paid to Claimants .. .. .. .. .. .. | 408 | 8 | . |
| 6. Other Deposits under the Act or bye-laws .. .. .. | 215 | 6 | . | | | | |
| Total Receipts .. | 3.773 | 6 | 9 | Total .. | 4.709 | . | 4 |
| | | | | Balance * .. | 5.091 | . | 4 |
| Grand Total .. | 9.800 | . | 8 | Grand Total .. | 9.800 | . | 8 |

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* Details of Balance.

| | No. of items. | Year. | | | No of items. | Year. | | | No. of items. | Year. | | | No. of items. | Year. 92-93 | | | No of items. | Year. 93-94 | | | No. of items. | Year. 94-95 | | | No. of items. | Year. 95-96 | | | Total. No of items. | Total. Rs. | A. | P | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. | A. | P | | Rs | A. | P. | | Rs. | A. | P. | | Rs. | A. | P | | Rs. | A. | P. | | Rs. | A. | P. | | Rs. | A. | P. | | | | |
| Appellants' Deposits .. | | | | | | | | | | | | | 6 | 11 | . | . | 1 | 3 | . | . | 3 | 8 | 3 | . | 10 | 111 | 1 | . | | 133 | 4 | . | |
| Renters' do. .. | | | | | | | | | | | | | 1 | . | . | 3 | | | | | | | | | 16 | 1998 | 10 | 5 | | 1998 | 10 | 8 | |
| Contractors' do. .. | | | | | | | | | | | | | | | | | | | | | 8 | 2153 | 2 | . | 5 | 200 | . | . | | 2353 | 2 | . | |
| Municipal Servants' Deposits .. .. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deposits for Work .. | | | | | | | | | | | | | 1 | 1 | 14 | . | 8 | 332 | 1 | 7 | 8 | 64 | . | 1 | 17 | 208 | . | . | | 605 | 15 | 8 | |
| Miscellaneous Deposits, viz' | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | 8 | 12 | 14 | 3 | 9 | 335 | 1 | 7 | 19 | 2225 | 5 | 1 | 48 | 2517 | 11 | 5 | 84 | 5091 | . | 4 | |

Statement IV-A.—*Municipality of* Palghaut. 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. .. .. .. | 3.874 . . | 164 . . | 3.710 . . | 2.988 8 . | . . . | 100 8 . | 621 . . |
| 2. „ on buildings .. .. .. | 12.762 1 . | 19 3 . | 12.742 14 . | 10.972 5 11 | 63 13 6 | 106 15 6 | 1.599 11 1 |
| 3. „ on lands .. .. .. | 4.009 3 3 | 11 4 . | 3.997 15 3 | 3.330 12 1 | . . . | 3 9 . | 663 10 2 |
| 4. Water-tax on buildings and lands .. | | | | (a) | | | |
| 5. Tolls (gross receipts) .. .. .. | 15.880 . . | . . . | 15.880 . . | 15.880 . . | . . . | . . . | . . . |
| 6. Market rents .. .. .. .. | 800 . . | . . . | 800 . . | (b) 579 14 10 | . . . | . . . | 220 1 2 |
| 7. Slaughter-house fees .. .. .. | 710 . . | . . . | 710 . . | (c) 310 12 9 | . . . | . . . | 399 3 3 |
| 8. Rent of cart-stands .. .. .. | 750 . . | . . . | 750 . . | (d) 506 9 9 | . . . | . . . | 243 6 3 |
| 9. Private scavenging fees .. .. | 1118 9 . | . . . | 1118 9 . | 739 14 . | . . . | 143 13 . | 234 14 . |
| 10. Tax on vehicles with springs | 451 8 . | 12 . . | 439 8 . | 264 . . | . . . | 9 . . | 166 8 . |
| 11. Tax on carts | 1598 . . | . . . | 1598 . . | 1598 . . | . . . | . . . | . . . |
| 12. Rent on lands | 10 . . | . . . | 10 . . | 10 . . | . . . | . . . | . . . |
| 13. | | | | | | | |
| 14. | | | | | | | |
| Total | 41.963 5 3 | 206 7 . | 41.756 14 3 | 37.180 13 4 | 63 13 6 | 363 13 6 | 4.148 5 11 |

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(a) Interest-Rs. 322-5-9 excluded; (b) Interest-Rs. 44-15-7 excluded; (c) Interest-Rs. 46-11-8 excluded & (d) Interest-Rs. 61-9-9 excluded.

Statement IV-B.—*Municipality of* Palghaut—, 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. | |
| 1. Tax on arts, &c. .. .. | 95 8 . | 341 . . | 436 8 . | 189 . . | 83 8 . | 57 . . | 107 . . | 91-92 92-93 93-94 94-95 |
| 2. „ on buildings .. .. | 52 11 . | 522 3 10 | 574 14 10 | 356 11 . | 3 2 4 | 73 11 . | 141 6 6 | 1 4 15 9 6 115 12 6 |
| 3. „ on lands .. .. .. | 77 8 . | 285 4 10 | 362 12 10 | 176 7 10 | . . . | 6 3 . | 180 2 . | 7 8 437 129 3 . |
| 4. Water-tax on buildings and lands .. | | | | | | | | 15 |
| 5. Tolls .. .. .. | | | | | | | | |
| 6. Market rents .. .. .. | | | | | | | | |
| 7. Slaughter-house fees .. .. | | | | | | | | |
| 8. Rent of cart-stands .. .. | . . | 60 . . | 60 . . | (a) 60 . . | . . . | . . . | . . . | 259 . |
| 9. Private scavenging fees .. | 6 . . | 136 3 . | 142 3 . | 77 2 . | . . . | 39 8 . | 25 9 . | |
| 10. Tax on vehicles with springs .. | . . . | 159 . . | 159 . . | 54 . . | 9 . . | . . . | 96 . . | 96 . |
| 11. Tax on carts .. .. | . . . | ✻ 36 . . | 36 . . | 36 . . | . . . | . . . | . . . | |
| 12. Rent on lands .. .. | . . . | 3 5 4 | 3 5 4 | (b) 3 5 4 | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| Total | 231 11 . | 1543 1 . | 1774 12 . | 952 10 2 | 95 10 4 | 176 6 . | 550 1 6 | 1448 . 575 . 451 . 6 |

✻ Raised by Rs. 10/- on account of actual collections

(a) Interest Rs. 3-2-7 excluded & (b) Interest Rs. 0-6-8 excluded.



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

| | Rs. | A. | P. |
|---|---|---|---|
| (1) Total amount outstanding at the beginning of the year .. .. .. | 222 | 15 | 10 |
| (2) Amount advanced during the year .. .. .. .. .. .. | 2101 | . | 6 |
| Total .. | 2324 | . | 4 |
| (3) Amount adjusted during the year— | | | |
| (*a*) On account of advances made during the year .. .. .. .. | 1097 | 14 | . |
| (*b*) Do. previous years .. .. .. .. .. | 20 | 4 | 8 |
| Total amount outstanding at the end of the year* .. | 1205 | 13 | 8 |
| Total .. | 2324 | . | 4 |

* *Details of Balance.*

Previous years

Permanent advances

Manager, Municipal Office — Rs. 15-0-0
Civil Apothecary in charge of dispensary — .. 10-0-0
Principal, Victoria College — .. 20-0-0
Sanitary Inspector — .. 5-0-0
Vaccinator — .. 2-0-0 — 52-0-0

other advances

Purchase of Municipal acts . Rs. 20-15-0
Head Assistant-Collector for acquisition of lands — .. 104-12-2
Advance to Municipal overseer for works — .. 25-0-0 — 150-11-2
202-11-2

1895-96

Permanent advance

Municipal overseer — 20-0-0
Head Assistant-Collector for land compensation — Rs. 975-2-6
Toll tickets — .. 8-0-0 — 983-2-6
1,003-2-6

Grand Total Rs. 1205-13-8

## Statement VI.

### Statement of Differences.

| Head of Account. | As per Municipality's statement. | As per accompanying Report. | Difference. More or less. | Remarks. |
|---|---|---|---|---|
| Receipts | | | | |
| 4. Revenue derived from Municipal property and powers apart from taxation | | | | |
| 1. (b)(iii) Sale of old materials &c. | 33 10 10 | 13 10 7 | (–) 20 · 3 | (1) Error in classification – Vide item (2) below. |
| 2. (c)(ii) other Hospital Receipts | 150 · · | 170 · 3 | (+) 20 · 3 | (2) – Dr. – Vide item (1) above. |
| 3. (b) Fines under Municipal and other acts | 415 7 · | 364 7 · | (–) 57 · · | (3) Erroneous adjustment – being fine imposed upon Lighting contractor. Eliminated from both sides, vide item (6) below. |
| 4. Total receipts — Charges | 58,344 1 5 | 58,293 1 5 | (–) 57 · · | (4) Vide item (3) above. |
| grant I. | | | | |
| 5. 4. Tools and Plant — | 53 5 · | 46 13 · | (–) 6 8 · | (5) Erroneous classification. Vide item (7) below. |
| grant IV. Lighting | | | | |
| 6. (ii) Contingencies — | 1245 12 11 | 1194 12 11 | (–) 51 · · | (6) Vide item (3) above. |
| 9. other charges | | | | |
| 7. V. other items — | 85 · · | 94 8 · | (+) 6 8 · | (7) Vide item (5) above. |
| | | | (+) 3 · · | (8) Vide item (11) below. |
| 8. (iii) Printing | 637 10 9 | 637 · 9 | (–) · 10 · | (9) Erroneous classification. Vide item (10) below. |
| grant V. | | | | |
| by collection of Municipal taxes | | | | |
| 9. (ii) Purchase of account books &c. | 259 5 10 | 259 15 10 | (+) · 10 · | (10) Vide item (9) above. |
| 10. (d) Office contingencies other than (b)(ii) | 361 12 2 | 358 12 2 | (–) 3 · · | (11) Vide item (8) above. |
| 11. Total Expenditure | 70,094 11 3 | 70,043 11 3 | (–) 51 · · | (12) Vide item (4) 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. |
|---|---|---|---|---|

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 VI—*cont.*

Statement of Differences—*cont.*

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

LOCAL & MUNICIPAL DEPT.
CURRENT No. 617 M

No. 1397.

Submitted to the Secretary to Government,
Local and Municipal Department, Fort St George.

2. A copy of the Municipal Council's resolution passed on the audit Report is submitted for the information of Government.

Present.

M.R.Ry. P. I. Chinnasawmy Pillay Avl. Rao Bahadur, Chairman
C. M. Barrow Esqre
M.R.Ry. P. Ananta aiyar Avargal
" V. Raman Nair "
" N.A. Parameswara aiyar "
" V.A. Venkitachala aiyar "
" P.K. Subramania aiyar "
" V. Vythilingam Pillay "
" A.N. Rama aiyar "
" A. Krishnan Nair "

"24. Read Report on the audit of the accounts of the Palghat Municipality for 1895-96.

"Resolved that the Audit Report be submitted to Government"

Municipal Office,
Palghat 12th April 1897

P. Chinnasawmy Pillay
Chairman

Rtn

1/617 mop 1897

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When copied 19/2/24 189

When examined 19/2/24

When signed 3/7/24

HEAD 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 | | | | | | | | |

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