[L. & M. 2,000—15-6-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1272 M

DATED 14-7-98

DESPATCHED

INDEXED.

[Despatch Abstract.]

Accounts

Recording with remark, report on the audit of the ——— of the Tellicherry Municipality for 1896-97.

BACK PAPERS.

6

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

FURTHER PAPERS.

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

C No 416 m 8 r

Local & Munl. (1898) Department.

End 1126 Fav. ES

PLAGUE CURRENT No. 2234 M

Forwarded.
Kelly. W. J. Murphy
24/6/98 of Sub Collr.

From

The Chairman
Municipal Council
Telicherry

Order

No. 342

Dated 23rd June 1898

Received W. J. Murphy

Registered 24 JUN 98

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TREASURY DEPUTY COLLECTOR
27 JUNE 1898
MALABAR

SUBJECT.

Audit Report.

P.T-O

Forwarding ——— of the accounts of the Municipality for 1896-97 together with extract from the Council Proceedings passing the same.

1A 1068 717

BACK PAPERS.

G.O.	No.	Department.	Date.

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G.O.	No.	Department.	Date.

N
Mis

Order No 1272 Mullis dy 14-7-98.

Recorded.

2. The defects noticed by the auditor in para. 8 of his report should not be allowed to recur.

AR
10.7.98

HR
8/7/98

DO

To The Chairman Mr. Tellicherry, the Collr of Malabar, the Accountant-General. Madras Desp 16/7/98

4 Mis 758

Local & Munl. (1898) Department.

CURRENT No.

COLLECTOR
26-MAR-1898
MALABAR

COLLECTOR'S OFFICE
23 MAR 1898
MADURA

From The Accountant General Madras

Order

No. 170/851

Dated 21st March 1898

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SUBJECT.

Forwarding Tellicherry Municipal audit report for 1896-97.

Rep 20/1 1-4-98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Tellicherry Municipality for the year 1896-97.

Camp: Mangalore.

Dated 31st January 1898.

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 Tellicherry Municipality for the year 1896-97.

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. 1503-13-2, was in agreement with that appearing in the 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

Statements), between the figures of these Statements, and those of the Statement submitted by the Municipality with their Annual Report to Government.

6. A note on all the descrepancies and defects noticed in the accounts 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. $\frac{L.7.D}{495}$, dated 19th February 1892, as modified by subsequent Government Orders.

8. The following points may be brought to the notice of Government.

(a) The demands under the tax heads as well as the balance lists for the year 1896-97, were not certified to by the Chairman

(b) The Deposit and Advance Registers for the period under audit were only written up after my arrival in Tellicherry, ie in January 1898.

I have &c.

(Signed) M. Govindan

Asst: Inspr: of Local Funds Accts.

Forwarded to the Accountant General, Fort Saint George.

(Signed) W. J. H. Williamson

Assistant Accountant General and Inspector of Local Fund Accounts.

No: $\frac{L.7.D}{851}$

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

W. Williamson

Fort St. George
Accountant General's Office
21st March 1898.

Accountant General

Enclosure No $\frac{228}{98}$ of 98

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Jellicherry for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
1. Balance brought forward—									
a. Municipal Fund				3871	11	"	3880	"	"
b. Endowments									
c. Water-tax Fund									
Total ..				3871	11	"	3880	"	"
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 53) ..	3306	8	"				3770	"	"
b. Tax on buildings (section 63) ..	11763	14	3				13000	"	"
c. Tax on lands (section 63) ..	2287	4	7				3000	"	"
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	811	8	"				800	"	"
f. Tax on animals (section 77) ..	275	8	"				500	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	216	"	"				150	"	"
h. Tolls (section 91)—									
Gross receipts	2697	9	3				2580	"	"
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts	1	"	"				20	"	"
ii. Tax on buildings ..	16	6	"				30	"	"
iii. Tax on lands	4	4	"				20	"	"
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..	-	-	-				5	-	-
vi. Tax on animals	"	4	"				5	-	-
vii. Tax on carts, &c. ..									
viii. Evasion of tolls				21380 70	3 1	1 9			
3. Realizations under Special Acts—									
a. Pounds	126	5 8	"				110	-	-
b. Ferry rents									
c. Fees under Act II of 1888 ..				126	5 8	"			
Carried over ..				21506	4	1	23990	..	..

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				21586	11	1	23990	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	61	12	.				60	.	.
ii. Rent of buildings ..	246	.	.				250	.	.
iii. Avenue receipts ..	216	1	6				210	.	.
iv. Fees from Travellers' Bungalows	168	12	.				300	.	.
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	72	7	6				100	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	27	10	6				50	.	.
d. i. Fees from educational institutions	11076	1	11				11350	.	.
ii. Other revenue from educational institutions ..	36	13	6				40	.	.
iii. Sale-proceeds of books in Municipal Book Depôt ..	.	.	.						
e. i. Sale-proceeds and composition fees of medicines ..	2	7	6				10	.	.
ii. Other Hospital receipts ..	9	1	1				20	.	.
f. i. Income from markets ..	912	4	7				910	.	.
ii. ,, slaughter-houses ..									
g. Other fees									
i. Distraint fees	116	4	6				200	.	.
ii. License fees	354	2	6				300	.	.
iii. Cart-stand fees ..	1086	2	5				1070	.	.
iv. Fees from extracts from Birth and Death Registers ..	1	.	.				10	.	.
h. Fines—									
i. Fines under Municipal and other Acts	334	13	6				250	.	.
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	450	6	6				300	.	.
ii. Educational	174	1	8				180	.	.
iii. Medical									
j. Premium on loans									
				15344	7	2			
				36857	13	11	39600	.	.
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				36857	13	11	39600	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	2480	6	8				2600	.	.
Other purposes ..	80	.	.				80	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes	3	.	.						
b. From Local Boards—									
i. Education	1050	.	.				1050	.	.
ii. Medical									
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				3613	6	8			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	2015	3	6				2250	.	.
ii. Other purposes	42	4	6				100	.	.
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year							100	.	.
iii. Fees for numbering carts, &c.	13	8	6				10	.	.
iv Other items	128	8	10	2809	15	2	250	.	.
	39	6	2						
Carried over ..				42664	6	9	46040	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				42664	6	9	46040	.	.
					3	3			
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	61	3	10				50	.	.
				61	3	10			
Total Receipts ..				42725	10	7	46090	.	.
Add opening balance ..				3871	11	0	3880	.	.
Grand Total ..				46597	5	7	49970	.	.
				6	2				

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 $\frac{\text{the first}}{\text{all}}$ classes.
2. Tax on buildings is levied at 1½ per cent., and tax on land at $\frac{7\frac{1}{2}}{\text{annas}}$ $\frac{\text{per cent. of rent value.}}{\text{for every 80 square yards.}}$
3. Water tax on buildings and lands ~~is~~ not levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c, is levied at Rs. 4 per cart per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. 427 dt July 85 No 323
8. The house-tax registers were last revised in the official year 91-92, and the land tax registers in the official year 91-92.
9. The total extent of land assessed is 1109 acres.
10. The mode of estimating the annual rental of houses and lands is as ~~follows:~~ stated in the previous report

Statement II.

Expenditure from the Municipal Fund of the Town of Tellicherry for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	"	"	"				"	"	"
b. Buildings	489	3	4				750	"	"
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements				489	3	4			
2. REPAIRS—									
a. Communications	2189	8	8				2300	.	.
b. Buildings	317	14	6				700	.	.
c. Drainage—									
i. Repairs to works ..	323	11	3				350	.	.
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	13	12	.				50	.	.
ii. Establishment									
iii. Contingencies									
e Miscellaneous public improvements	4	2	7	2843	1	4			
3. ESTABLISHMENT	780	.	.	780	.	.	780	.	.
4. TOOLS AND PLANT AND OTHER STORES	35	12	10	35	12	10	50	.	.
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 ..				4148	4	10	4980	.	.
				524	3	10			
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..							30	.	.
b. Stipends to Normal students ..									
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	12139	15	10				12190	.	.
b. Contingencies ..	947	14	10	13087	14	8	1150	.	.
Carried over ..				13087	14	8	13370	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				13087	14	8	13370	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	1395	13	9				1240	-	-
b. Result Grants	1351	14	6				1890	.	.
c. Contingencies	228	11	6	2976	7	9	220	.	.
3. Salary Grants	24	10	8	24	10	8	20	.	.
4. Result Grants	1401	4	a	1401	4	a	1500	.	.
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal ~~Inspectors~~ Supervisor—									
i Establishment	240	.	.				240	.	.
ii. Contingencies	39	15	11	279	15	11	40	.	.
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium--									
i. Establishment									
ii. Contingencies									
c Other items	106	10	6	106	10	6	150	.	.
Total, Grant II ..				17876	15	6	18670	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2067	2	9				2170	.	.
b. Medicines and Supplies ..	1624	5	10				1500	.	.
c. Diet of Patients	1188	8	7				1000	.	.
d. Sundries and Contingencies ..	832	2	10				1400	.	.
e. Contributions to Local Boards..									
				5712	4	a			
Carried over ..				5712	4	a	6070	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				5712	4	a	6070	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College ..	185	a	a				200	.	.
ii. Sanitary Inspection ..	148	a	a				140	.	.
iii. Medical reserve staff ..	42	.	.				30	.	.
iv. Cutlers' Establishment ..	.	.	.	375	.	.			
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	235	15	8				190	.	.
b. Contingencies	67	9	9				60	.	.
c. Contributions to Local Boards ..	51	1	a	354	10	5	90	.	.
4. Registration of Births and Deaths—									
a. Establishment	348	.	.				350	.	.
b. Contingencies	29	11	2	377	11	2	40	.	.
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	3904	9	7				4370	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1947	15 2	11				1700	.	.
b. Private scavenging—									
i. Establishment	1642	3	7				2210	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	535	26 8	a				500	.	.
c. Cholera charges	73	8	5				200	.	.
d. Contingencies	243	4	5				200	.	.
				8346	4	11			
Total, Grant III ..				15165	14	6	16350	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	695	9	6				700	.	.
b. Contingencies	1229	4	9	1924	10	3	1250	.	.
2. i. MARKETS—									
a. Establishment	167	8	4				170	.	.
b. Contingencies	16	.	.	183	8	4	20	.	.
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment	77	.	.				70	.	.
b. Contingencies	.	.	.						
c. Feeding Travellers	.	.	.	77	.	.			
4. TRAVELLERS' BUNGALOW—									
a. Establishment	144	.	.				140	.	.
b. Contingencies	100	3	5	244	3	5	100	.	.
5. AVENUES—									
a. Establishment									
b. Contingencies	23	10	.	23	10	.	30	.	.
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.	12	4	.	12	4	0	10	.	.
9. POUNDS—									
a. Establishment	63	9	4				60	.	.
b. Contingencies				63	9	4			
Carried over ..				2528	13	.	2550	.	.

Collection charges 10-14-5
Lamp charges 157-2-8
Assessment fee on cart stand lands 92-12-0
Other items . 2-0-0
262-13-1

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2528	13	.	2550	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging							10	.	.
ii. Rewards for destruction of wild animals and snakes ..	55	3	.				70	.	.
iii. Printing	369	15	.				300	.	.
iv. Compensation for lands ..	5	9	1	673	9	2			
v. Other items	262	13	1	687	15	1	400	.	.
Total, Grant IV ..				3216	12	1	3330	.	.
				3202	6	2			
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1386	4	7				1310	.	.
ii. Inspection	374	8	3				360	.	.
b. Collection of Municipal Taxes—									
i. Establishment	1284	.	.				1320	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	203	9	11				200	.	.
	189	4	4						
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	579	11	6				500	.	.
e. Contributions for Central office and Audit establishments ..	337	.	.	4024	14	3	300	.	.
				4010	8	4			
Total, Grant V ..				4010	8	4	3990	0	0
REPAYMENT OF DEBT—									
a. Instalments paid during the year	500	.	.				500	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..				500	.	.			
Carried over ..				500	.	.	500	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				500	.	.	500	.	.
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..	174	2	2				170	.	.
				174	2	2			
Advances recoverable—									
a. Permanent									
b. Others							50	.	.
Refunds of other than current collections.							100	.	.
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				45092	5	5	48140	.	.
Balances—									
a. Municipal Fund	1333	13	7				1830	.	.
b. Endowments	171	15	7						
c. Water tax Fund				1505	3 13	2			
Grand Total ..				46597	6 2	7	49970	.	.

Note to Statement II.

Position of the Municipality of Tellicherry *on 31st March* 1897.

Liabilities.

	RS.	A.	P.
Balance of Loans	3500	–	–
Deposits to be adjusted	724	5 4	1 4
Other Liabilities (in detail) ..	+ 2106	7	10
	6330	12	2

* Cost of Hospital medicine and supplies as per Surgeon-General's letter no: G/728 dt 2nd June 1896. Rs 1272-15-10
Rent grants to Hindu and mappilla school teachers for 1896-97. Rs 724-4-6
Rent of dispensary building for 10 months 75-0-0
Bills for small items 33-9-6

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	1505	3 13	2
	Securities ..	–	–	–
Deposit Balance ..	Cash	724	5 4	1 4
	Securities ..	–	–	–
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		13600	–	–
Total ..		15829	1	6
Value of Premises, &c.		44600	–	–
Do. of Tools and plant		3061	1	6
Do. of Live stock				
Do. of Furniture		1754	2	–
Arrears of taxes, &c.		5907	5	1
Other assets (in detail)		–	–	–
Total ..		55322	8	7
Claims—				
Advances Recoverable—				
Permanent advance		85	–	–
Advances for works, &c. ..		–	–	–
Total ..		85	–	–
Grand Total ..		71236	10	1

STATEMENT III.—*Municipality of* Tellicherry Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.
Balance brought forward ..	961	13	10
1. Deposits by Appellants	107	-	-
2. Do by Renters	473	12	-
3. Do. by Contractors	50	-	-
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	* 44	6	10
Total Receipts ..	675	2	10
Grand Total ..	1637	-	8

	Rs.	A.	P.
1. Credited to Municipal Funds	618	15	8
2. Returned to Appellants	47	-	-
3. Do. to Renters			
4. Do. to Contractors	200	-	-
5. Do. to Municipal Servants			
6. Do. to Parties	14	5	3
7. Paid to Claimants	32	10	5
Total ..	912	15	4
Balance * ..	724	1	4
	725	4	4
Grand Total ..	1637	-	8

* Includes excess collections on account of Profession and House taxes & Private Scavenging fees viz Rs (1---+5-7-0+4-14--) or Rs 11-6-10 in all

13

*Details of Balance.

	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.	No. of items.	Year. 96-97 Rs	A	P	No of items.	Year. 92-93 Rs.	A.	P	No. of items.	Year. Rs.	A.	P.	No. of items.	Year. Rs.	A.	P	Total. No of items.	Rs.	A.	P	Remarks.
Appellants' Deposits ..					10	22	-	-	10	35	-	-	26	43	-	-													46	100	-	-	
Renters' do. ..	1	1	8	-	-	-	-	-	1	1	-	-	5	473	12	-													7	476	4	-	
Contractors' do. ..					1	50	-	-					1	50	-	-													2	100	-	-	
Municipal Servants' Deposits																																	
Deposits for Work ..																																	
Miscellaneous Deposits, viz'					1	2	9	-	2	11	3	-	26	33	14	10	1	1	5	6									30	49	-	4	
Total ..	1	1	8	-	12	74	9	-	13	47	3	-	59	600	10	10	1	1	5	6									85	725	4	4	

Statement IV-A.—*Municipality of* Tellicherry. Demand, Collection, and Balance statement for the year 1896-97.

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.	3815 8 -	288 8 -	3528 - -	3135 8 -	- - -	46 - -	346 8 -
2. „ on buildings	12244 14 10	1 8 -	12243 6 10	9929 6 5	- - -	9 - 10	2304 15 7
3. „ on lands	2401 11 2		2401 11 2	1819 10 4			582 - 10
							3238 8 5
4. Water-tax on buildings and lands ..							
5. Tolls (gross receipts)	2697 8 -		2697 8 -	2697 8 - *			
6. Market rents	910 - -		910 - -	910 - - *			
7. Slaughter-house fees for cleaning.	72 - -		72 - -				72 - -
8. Rent of cart-stands	1075 - -		1075 - -	1075 - - *			
9. Private scavenging fees	2038 7 -		2038 7 -	1859 9 -			178 14 -
10. Tax on vehicles	948 - -		948 - -	786 - -			162 - -
11. Tax on Animals	301 12 -		301 12 -	269 8 -			32 4 -
12. Tax on carts	216 - -		216 - -	216 - -			- - -
13. Rent of land &c and fish curing yards	63 - -		63 - -	61 - -			2 - -
14. Rent of buildings	246 - -		246 - -	246 - -			
							1680 10 5

* Excludes interest realized on overdue Kists.

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Statement IV-B.—*Municipality of* Tellicherry. Demand, Collection, and Balance Statement for the year 1896-97—*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.	522 8 -	310 8 -	832 - -	171 - -	31 8 -	629 8 -	90-91 to 95-96.
2. „ on buildings	1237 4 7	1567 9 9	2804 13 4	1834 8 10	1 11 -	968 9 6	89-90 to 95-96.
3. „ on lands	285 13 4	434 10 2	715 11 6	463 10 3		248 1 2	
4. Water-tax on buildings and lands ..						1846 2 8	
5. Tolls						323 8 11	
6. Market rents				18 - -		5019 11 1	
7. Slaughter-house fees	36 - -	72 - -	108 - -			90 - -	94-95 to 95-96.
8. Rent of cart-stands							
9. Private scavenging fees ..	60 - -	238 4 -	298 4 -	154 10 -		143 4 -	93-94 to 95-96.
10. Tax on Vehicles	79 8 -	52 8 -	132 - -	25 8 -		106 8 -	90-91 to 95-96
11. Tax on Animals	29 4 -	17 8 -	46 12 -	6 - -		40 12 -	
12. Tax on Carts	- - -	- - -	- - -	- - -		- - -	
13. Rent of lands & fisheries	- - -	- - -	- - -	- - -		- - -	
14. Rent of Buildings	- - -	- - -	- - -	- - -		- - -	
						3226 10 4	
						3680 10 8	
						5907 5 1	

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	146	3	10
(2) Amount advanced during the year	80	5	11
Total ..	226	9	9
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	80	5	11
(*b*) Do. previous years	61	3	10
Total amount oustanding at the end of the year* ..	85	-	-
Total ..	226	9	9

* *Details of Balance.*

Permanent Advances.

Civil Surgeon Rs 40 - - -

Manager.
municipal office Rs 25 - - -

Hd Master
Bremen College Rs 20 - - -

85 - - -

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts.				
3. Realizations under special acts.				
1. (a) Pounds	126 8 -	125 5 -	— 1 3 -	(1) Eliminated from both sides being erroneous adjustment to the credit of this head.
2. Total receipts (including opening balance)	46597 5 7	46596 2 7	— 1 3 -	(2) Due to the above Elimination Item no: 1.
Charges.				
Grant I New Works.				
3. (b) Buildings	489 3 -	495 6 -	+ 6 3 -	(3) Error in classification. Vide item (5) below.
5. Conservancy, Road cleaning & Road watering				
4. (ii) Other charges, such as				
purchase or hire of carts &c (b) Private Scavenging.	1947 2 11	1949 15 11	+ 2 13 -	(4) ——— do ——— Vide item no: (6) below.
5. (ii) Contingencies such as Cost of Scavenging Carts &c	535 8 -	526 8 -	- 6 3 - - 2 13 -	(5) Vide adjustment item no: (3) above. (6) ——— do ——— (4) above.
Grant IV.				
10. Other Charges.				
6 (iii) Printing	369 15 -	355 9 1	— 14 5 11	(7) Error in classification - Vide item no: (8) below.
Grant V.				
(b) Collection of municipal taxes.				
7 Purchase of account books &c	189 4 -	203 9 11	+ 14 5 11	(8) Vide item no: 7 above.
Closing Balance				
8. (a) Municipal Fund.	1333 - 7	1331 13 7	— 1 3 -	(9) Due to the Elimination of the amount (Vide item no: 1 above)
Note to and Statement II.				
9. Deposit balances Cash	724 1 4	725 2 4	+ 1 3 -	(10) Due to the amount having been twice debited to this head now rectified.
Deposits charges.				
10. Amount credited to municipal funds	618 15 8	617 12 8	— 1 3 -	(11) Vide items (1) & (10) above.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Statement IV A.				
11. Tax on arts. Col: (2)	3816 8 -	3812 - -	— 4 8 -	(12) Due to erroneous classification.
(3)	288 8 -	284 - -	— 4 8 -	
Receipts Continued.				
Municipal Rates & Taxes.				
12. Tax on Arts.	3306 8 -	3303 8 -	— 3 - -	
13. Tax on Buildings	11763 15 3	11760 14 -	— 3 1 3	
14. Tax on Lands & Miscellaneous.	2287 4 7	2283 4 6	— 4 - 1	(13) Due to erroneous inclusion of unclaimed deposits - Vide item (14) below.
15 (a) I Private Scavenging	2015 9 -	2015 3 -	— — 6 -	
1r Other items	128 8 10	139 - 2	+ 10 7 4	(14) Vide remarks against item (13) above.
Statement IV B.				
16. Tax on arts - Col: 2	521 8 -	518 8 -	— 3 - -	
Col: 4	832 - -	829 - -	— 3 - -	
Col: 5	171 - -	168 - -	— 3 - -	
16. Tax on Buildings Col: 2	1237 3 7	1234 2 4	— 3 1 3	
Col: 4	2804 13 4	2801 12 1	— 3 1 3	
Col: 5	1834 8 10	1831 7 7	— 3 1 3	Vide remarks against item no: 13 above
17. Tax on Lands Col: 2	285 1 3	281 14 4	— 3 2 11	
Col: 3	430 10 2	429 13 -	— — 13 2	
Col: 5	467 10 3	463 10 2	— 4 - 1	
18. Private Scavenging.				
Col: 3	239 4 -	238 14 -	— — 6 -	
Col: 5	299 4 -	298 14 -	— — 6 -	

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.

Extract from the Proceedings of the Municipal Council. —
Jellicherry. at a meeting held on Monday the 20th June 1898.

Present.

M. R. Ry. E. K. Krishnan Avl. presiding
" K. Ramanni Avl.
H. Fernandez Esq.
E. S. Fernandez Esq.
P. Forbe Esq.
" C. Essu Avl.
" A. V. Bava Avl.

× × ×

4 Read report on the audit of accounts of this Municipality for the year 1896-97.

Passed for submission to the Government.

× ×

(Signed) E. K. Krishnan.
Presiding.

(True Extract)

Chairman.

1/2234 Mysd

No 342

Municipal Office
Tellicherry 23rd June 1898

From

M. J. Murphy Esqr
Chairman.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1247 of 98

To

The Secretary to Government
Local and Municipal Department
Fort St George

Thro

The Collector of Malabar
Calicut.

Sir

I have the honor to forward herewith the report on the Audit of the accounts of this Municipality for 1896-97. received from the Accountant General Madras with his endorsement No L.F.D. 851, dated 21st March 1898 and to state that the errors noticed in the statements have been noted and the necessary corrections made.

2. Every effort is being made to avoid a recurrence of the defects we pointed out.

3. An extract from the Proceedings of the Council passing the report for submission to Government is enclosed.

I have the honor to be.
Sir,
your most obedient servant

Chairman.

Endorsement No 416/M 0f 98.
forwarded.

ag. coll. tar

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