L. & M. 3,000—12-9-96

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 2067 M.

DATED 5-12-98

INDEXED.

DESPATCH.

[Despatch Abstract.]

Accounts. Recording with remarks the report on the Special audit of the — of the Cannanore Municipality for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cico 277 M/99 (acct [illegible])							

Local & Munl. (189) Department.

CURRENT No. 3261 M

COLLECTOR
12 OCT. 1898
MALABAR

From

M. R. Ry. T. Kunhaman Adr., Chairman, Municipal Council, Cannanore.

Recd/Ado 20/10/98

His/**Order** No. 2067 Misc. d 5/12/98

No. 1712

Recorded with the following remarks:—

(1) It is to be regretted that the accounts of the Municipality continued to remain in a most discreditable State. The Government, however, trusts that the present Chairman will do his best to set matters right.

(2) The advances referred to in para. 8(k) of the audit report should be adjusted without delay.

(3) A copy of the Municipal Council's resolution on the audit report should have been submitted, as required in G.O. No. 990 L dated 1st August 1886.

(4) The Accountant General is requested to submit a proposition

Dated 11th October 1898

Received

Registered

Enclosures

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N

SUBJECT.

Submitting report of the Assistant Inspector of L. F. Accounts on the special audit of accounts for 1896/97, with remarks regarding the misconduct of then former Office Establishment.

28/10.

a/29/11

Statement for the entertainment of the temporary establishment referred to in para. 2 of the endorsement of the Inspector of Local Fund Accounts. The further report promised at the end of the same paragraph is awaited.

V.R.
30/11/98

W1
2/12/98

To
The Chairman, M.C., Cannanore. BG
thro' the Coll. of Malabar.
" Accountant General. KHD
Despd 6/12/98

VR
2/12

BACK PAPERS.

G.O.	No.	Department.	Date.
GO	569	Lh	14-3-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 1712

Municipal Office
Cannanore dated 11th October 1898

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3261 M

From
M. R. Ry. T. Coonjamber Avergal
Chairman, Municipal Commn.
Cannanore

To
The Secretary to Government
Local & Municipal Department

Through The Collector of Malabar

Sir,

I have the honour to submit herewith the report of the Assistant Inspector of Local Fund Accounts on the Special audit of the accounts of this Municipality for 1896/97 held in accordance with G. O. No. 569 M: mis. d/ 14th March 1898.

2 I beg to state that I have no explanations to offer in regard to the various irregularities and defects and commission of fraud noticed in the report, as they were all the work of the former office Establishment and before I took charge of the office. I beg to
add

add that, besides such gross irregularities as are noticed in the report, there are yet other instances of their misconduct. They left the office in a most unworkable condition, inasmuch as the tax-registers were practically unaltered and almost the same as when they were originally prepared many years ago, though more than a third of the assessees were dead years ago. The forthcoming bill counterfoils give little or no information as to how, when and by whom the bills were served, if served at all. The warrant books follow suit. The whole of the establishment having been displaced by new hands, the latter naturally find it very hard to overcome the various difficulties thrown in their way. I am, however, trying to get the accounts maintained in a proper system by introducing the prescribed registers and forms, and I hope that, after the completion of the revision of house and land taxes, it will be possible to bring the office to a workable and satisfactory state.

I beg also to bring to the notice of Government, with much regret that the prosecutions instituted against the bill-collectors and a peon for embezzlements of collections have failed. The Council, on the advice of the Collector intend to institute fresh cases and await the audit notes to do so.

The audit report and this letter were placed before a meeting of the Council d/28th September 1898.

I have the honour to be,
Sir,
your most obedient Servant

[signature]
Chairman,
Municipal Council, Cannanore.

Endt. on C. No. 601/M d/28

Forwarded

[signature]

Calicut } for Collector
17-X-98. }

Local & Munl. (1898) Department.

CURRENT No.

COLLECTOR
12 OCT. 1898
MALABAR

From The Accountant-General
Fort Saint George.
Madras.

Order

No. 470/339

Dated 16th August 1898

Received

Registered

Enclosures one.

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TREASURY DEPUTY COLLECTOR
18 AUGUST 1898
MALABAR

SUBJECT.

Forwarding Report on the audit of the accounts of the Cannanore Municipality for the year 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Camp: Coimbatore
Dated 2d July 1898.

To

The Inspector of Local Fund Accounts
Madras.

Sir

I have the honour to submit the following report on my recent audit of the accounts of the Cannanore Municipality for the year 1896-97.

2. The receipts and expenditure of the Municipality during the year under report (excluswe of Deposits) together with the opening and closing balances, are shown in Statements I & 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 9957-15-0 was in agreement with that appearing in the Treasury Pass Book, allowing for outstanding Cheques and for Deposits.

5 Statement IV 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. Special attention is drawn to the magnitude of this

Statement

statement, which shows the extremely careless manner in which the accounts were maintained. In many cases the figures entered in the statements submitted to Government with the administration report did not tally with those worked out in the ledger.

6. A note on all the discrepancies and defects noticed in the accounts will be placed in the hands of the Chairman.

7. The audit was conducted according to the instructions contained in the enclosure to Accountant General's letter to Government No: L.72D / 495, dated 19th February '92, as modified by subsequent orders of Government, and with reference to Government Order No: 569 M. Misc. dated 14th March '98, the accounts were at the same time specially examined. Prior to the investigation the whole of the old staff had either been dismissed or suspended, and considerable difficulty was consequently experienced in tracing the necessary records. Some of these were not forthcoming at all, and the presumption is that they were made away with by the late establishment on receipt of the last Audit Report, which itself had mysteriously disappeared.

8. The following were the principal defects noticed.

(a) As brought to light in the report for 1895-96, Collections of taxes

warrant forms, instead of on regular bills, but no entries were made on the Counterfoils, as to the dates of collection and remittance. This omission, coupled with the fact that remittance lists were apparently not maintained by the bill Collectors, rendered it extremely difficult to check the entries in the chitta.

(b) The register of distrained property was not maintained, and it was thus not possible to check the amount of distraint fees realized, as warrant receipts were granted in almost all cases, whether the property was distrained or not.

(c) The Counterfoil warrant books were apparently unstitched and restitched more than once in order to facilitate the removal of forms on which collections had been made, but not brought to account. Cases were also noticed in which two sets of warrants were issued for one and the same time, and for the same period.

(d) In certain cases taxes were found to have been duly credited in the accounts although both the warrant and bill receipts remained intact in their respective books, while in others again they were both missing. Some of these were doubtless used to facilitate the misappropriations referred to in clause (f) below.

(e) Collections were not as a rule, promptly remitted into the Treasury. For instance the sum of Rs. 86. 14. 0 which was part of the cash

cash in hand on the 31st March '96, remained unremitted for 13 days. This is irregular.

(f) Warrant receipts in the prescribed printed forms were produced by the parties concerned to the extent noted below, on their being called on to pay the amounts outstanding against their names. There is little doubt therefore that the whole amount was embezzled. In the majority of the cases the regular bill and warrant-receipts appertaining to these assessments were found intact in the books concerned, and the forms on which receipts were granted to the parties must therefore have been obtained in some irregular manner. The object of leaving the original receipts intact, and issuing others, was doubtless to facilitate the subsequent writing off of the amounts as irrecoverable.

	Under Profession Tax	Under House and Land Tax
	Rs. as. P	Rs as P
For 1896-97	18 . 0 . 0	326 . 6 . 2
For 1895 96	1 . 8 . 0	72 . 9 . 3
For 1894 95	56 . 0 . 0	23 . 11 . 9
Total	75 . 8 . 0	422 . 11 . 2

Grand Total Rs 498. 3. 2.

(g) In the case of the following outstandings the warrants and warrant receipts were missing. This points to the conclusion that they were issued to the parties on payment of taxes, and the latter must therefore have been misappropriated.

	Under Profession Tax		Under House & Land Tax	
	Items in support of which warrant receipts are wanting	Items for which warrants, that were issued are wanting	Items in support of which warrant receipts are wanting	Items for which warrants that were issued are wanting
	Rs as P	Rs as P	Rs as P	Rs as P
For 1896-97	49 . 8 . 0	106 . 0 . 0	187 . 4 . 4	394 . 12 . 11
For 1895-96	3 . 0 . 0	214 . 8 . 0	8 . 7 . 1	327 . 0 . 3
For 1894-95	0 . 0 . 0	132 . 0 . 0	0 . 0 . 0	79 . 6 . 10
For 1893-94	21 . 8 . 0	149 . 8 . 0	0 . 0 . 0	238 . 13 . 10
For 1892-93	0 . 0 . 0	10 . 0 . 0	19 . 0 . 4	57 . 0 . 1
For 1891-92	0 . 0 . 0	40 . 8 . 0	4 . 10 . 11	71 . 8 . 8
For 1890-91	0 . 0 . 0	36 . 0 . 0	1 . 11 . 7	35 . 2 . 3
For 1889-90	0 . 0 . 0	12 . 0 . 0	0 . 0 . 0	0 . 0 . 0
	74 . 0 . 0	700 . 8 . 0	191 . 2 . 3	1203 . 12 . 10
	774 . 8 . 0		1394 . 15 . 1	

Grand Total amount Rs 2,169-7-1

(h) A further sum of Rs 18. 15. 4, consisting of 6 separate items, appears to have been misappropriated by the simple process of scoring out the date of credit, as entered in the counterfoil, and attaching a fresh receipt thereto, in lieu of the one granted to the party. In one case the date of credit was not scored out, but the amount was nevertheless not brought to account.

(i) In the case of assessment No 462 of 1895-96 on account of House and Land Tax, the party was prosecuted before the Town Magistrate of Cannanore for the non-payment of the amount due by him, viz Rs 5. 2. 4, and it appears that this sum, together with the fine imposed, though duly paid into

into the Court, was misappropriated by the Magistrates former head Clerk. The matter has been reported to the Joint Magistrate.

(j) It was noticed that acknowledgments were not taken from certain parties to whom refunds of taxes were sanctioned by the Council to the extent of Rs 77/. As the debit in the accounts could not be accepted without some proof of payment, enquiries were instituted and these brought to light the fact that 28 persons to whom a sum of Rs 19.8.0 was alleged to have been paid, totally denies having received the amounts shown against their names. If these statements are correct the Head Clerk must be held responsible for the embezzlement and the false entry in the accounts.

(k) Out of the outstanding advances for works on the 31st March '96 viz Rs 2542.12.6 adjustments were effected to the extent of Rs 1115.0.0 in the accounts for 1896-97, leaving a balance of Rs 1427.12.6 still to be accounted for. In regard to this, it was observed that charges incurred on works for which advances had been previously made, were often paid in full without any deduction on account of the amount already advanced. This is irregular and the overseer should now be called on to settle up the various amounts outstanding against his name. The total amount thus due is still exceedingly large,* vide details of Balance under Statement P and special attention

×

* Rs 1755-2-6

attention may again be drawn to the remarks on this subject in the Audit Report for 1895-96.

I have &c

(Signed) K. Govindan

Assistant Inspector of Local Fund Accounts.

Forwarded to the Accountant General.

The above report embodies the result of the special investigation conducted by Assistant Inspector Mr K. Govindan, under G.O. No 568 M. dated 14 March 1898. The total amount thus appropriated appears to be Rs 2711.3.11 of which the Municipal Staff is responsible for Rs 2706.1.7, and the Town Magistrate's clerk for Rs 5.2.4, but as already reported to Government by the Chairman, the prosecutions against the subordinates concerned have failed. It rests with Government and the Council to decide what further action, if any, should be taken for the recovery of the amounts.

Ref L

The former establishment [illegible] office has been displaced by a new one & the Council has resolved to institute prosecutions against some of them.

2. The investigation occupied 2 months and 6 days, excluding the time ordinarily allowed for a year's audit, and Mr Govindan's other work has consequently fallen into arrears. The sanction of Government may therefore be obtained, under para 1 of the Government Order above referred to, for the entertainment of an additional Assistant Inspector of the lowest grade,⊕ and his Staff, for such time not

Pay Rs 125 + [illegible]
Rs 20.
⊕ Consisting of a clerk on [illegible]

not exceeding 2 months, as may be necessary to bring the work up to date. A further report will be made to Government in due course, as to the actual expenditure recoverable from the Municipality on the above account.

Sd) W. J. F. Williamson

Asst. Accountant General &
Inspector of Local Fund accounts.

L.F.D. / 339

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

[signature]
Accountant General

16th August '98.
Fort St George

R. Dis. No. 495/98

Forwarded to the Chairman Municipal Council Cannanore.

[signature]
Ag. Collector

Camp
19.8.98

STATEMENT I.

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

Heads of Account.	1896-97. Detail 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—				4276	6	4	4290	.	.
a. Municipal Fund									
b. Endowments									
c. Water-tax Fund									
Total ..				4276	6	4	4290	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3942 ~~4035~~	6 ~~6~~	9 ~~9~~				4730	.	.
b Tax on buildings (section 63) ..	10,526 ~~10,551~~	10 ~~-~~	3 ~~9~~				12040	.	.
c. Tax on lands (section 63) ..	3970 ~~3939~~	14 ~~5~~	2 ~~1~~				3970	.	.
d. Water-tax on buildings and lands (section 75)							630	..	..
e. Tax on vehicles with springs and palanquins (section 77) ..	628	8	..				500	.	.
f. Tax on animals (section 77) ..	521 ~~519~~	.	.				500	.	
g. Tax on carts and other vehicles without springs (section 85) ..	466 ~~468~~	- ~~8~~	- ..						
h. Tolls (section 91)—	2465	-	-				2460	..	..
Gross receipts									
Less Local Fund share ..									
i. Penalties on account of—	1	-	-						
i. Tax on carts	150	.	.				10	..	..
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				22671 ~~22757~~	7 ~~12~~	2 ~~7~~			
3. REALIZATIONS UNDER SPECIAL ACTS—	~~38~~	~~10~~	~~..~~						
a. Pounds									
b. Ferry rents	"	..	"						
c. Fees under Act II of 1888 ..	"	..	..	38	10	-			
Carried over ..				22710 ~~22757~~	1 ~~12~~	2 ~~7~~	24840	..	..

Statement I—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	AS	P.	RS.	A.	P.		A.	P.
Brought forward ..				22755 10	12	7	24840	-	-
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands									
ii. Rent of buildings ..									
iii. Avenue receipts	28	15	9						
iv. Fees from Travellers' Bungalows	~~55~~	-	-				50	-	-
b. i. Sale-proceeds of lands ..	~~55~~	-	-				60	-	-
ii. Produce of lands, gardens, &c.	-	-	-						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	58 ~~3~~	13 ~~13~~	6 ~~6~~				10	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	82	13	4				80	-	-
d. i. Fees from educational institutions	5141	10	6				4100	-	-
ii. Other revenue from educational institutions ..	4	13	6						
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale proceeds and composition fees of medicines ..	59	11	1				40	-	-
ii. Other Hospital receipts ..									
f. i. Income from markets ..	~~15~~	-	-						
ii. „ slaughter-houses.	787	..	..				780	-	-
g. Other fees		2	4				60	-	-
i. Distraint fees	211	~~4~~	~~6~~				150	-	-
ii. License fees	~~129~~ 112	12	..				170	-	-
iii. Cart-stand fees	~~183~~ 14	"	"						
iv. Fees for extracts from Birth and Death Registers ..	4 ~~4~~	8 -	.. -				10	-	-
h. Fines under Municipal and other Acts	563	-	-				170	-	-
i. Interest on investments—									
i. General, including choultries							40	-	-
ii. Educational Jubilee Fund									
iii. Medical									
j. Premium on loans				730-8 9	4 5	- 2			
Carried over ..				30066 19	1 5	9 2	30560		

Heads of Account.	1896-97. Detail 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 ..				30066 19	1 5	9 2	30560	-	-
5 Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings							700	..	..
Municipal Schools ..	300	10	..				80	..	..
Other purposes ..							320	..	..
ii. Medical	341	14	3						
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation							100	..	..
Other purposes Act XIV of 81	193	-	-						
b. From Local Boards—									
i. Education							500	..	..
ii. Medical	1287	6	1						
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				2122	14	4			
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—							600	..	-
i. Private scavenging ..	221	10	..						
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year				221	10	..	60	..	-
iii. Fee for numbering carts, &c.				363	13	6			
Carried over ..				32410	10	1	32870	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. Rs.	A.	P.	1896-97. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
Brought forward ..				32~~410~~ 363	10 13	1 6	32870	-	-
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	1115	-	-	1115	-	-			
Total Receipts ..				32478 ~~32410~~	13 10	6 1	32870	-	-
Add opening balance ..				4276	6	4	4290	-	-
Grand Total ..				~~36687~~ 37755	- 3	- 10	37160	-	-

* 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 is levied at 7½ per cent. and tax on lands at ~~annas~~ 7½ per cent. of rent value. ~~for every 80 square yards.~~
3. Water tax on buildings and lands is 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 3/4 ~~4~~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. ~~193 Jn 13.6.85~~ and ~~18.Jn 11.1.86~~
8. The house-tax registers were last revised in the official year 1892-93 and the land tax registers in the official year 1892-93.
9. Total extent of land assessed is ~~681.6~~ acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—
(a) on the gross rental value of buildings and lands.
(b) Houses not rented but are estimated on the rental paid for similar sized buildings
(c) Land is estimated on the value of the annual produce

Statement II.

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

Heads of Account.	1896-97. Detail of Minor Heads. Rs.	A.	P.	1896-97. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	133	14	11				570	..	..
b. Buildings	1308	1	8						
c. Drainage							500	..	..
d. Water-supply	387	7	-						
e. Miscellaneous public improvements	-	-	-	1829	7	7			
2. Repairs—	1408 ~~1446~~	1~~6~~	7~~6~~				1500	..	..
a. Communications	814 ~~502~~	4~~6~~	9~~5~~				1250	-	-
b. Buildings									
c. Drainage—									
i. Repairs to works ..									
ii Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	~~78~~	~~5~~	~~4~~				150	..	..
ii. Establishment	- ~~255~~	- ~~12~~	- ~~4~~						
iii. Contingencies	-	-	-	2300 ~~1905~~	10 ~~2~~	8 ~~3~~			
e. Miscellaneous public improvements	180	-	-	180	-	-	180	-	-
3. Establishment							160	-	-
4. Tools and Plant and other stores.									
5. Contributions—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..				~~2085~~ 4310	2 2	3 3	4310	-	-
Total, Grant I ..									
GRANT II—(*Education*)—									
1. Training Schools—									
a. Contributions to Local Boards ..							20	..	..
b. Stipends to Normal students ..	16	13	4	16	13	4			
2. Municipal Schools—									
i. On Salary System—							3270	-	-
a. Establishment	3284 ~~429~~	13 ~~12~~	11 ~~2~~				140	-	-
b. Contingencies	~~160~~	~~12~~	~~2~~	714 ~~3454~~	10 ~~10~~	1 ~~1~~			
Carried over ..				~~3471~~ 3731	7 7	~~5~~ 5	3430	..	..

Statement II—*cont.*

Heads of Account.	1896-97. Detail 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 ..				3471 731	7	5	3430	-	-
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	1864	3	4				1750	-	-
b. Results Grants	968	4	6				1140	-	-
c. Contingencies	173	2	3				340	-	-
3. Salary Grants	-	-	-	3005	10	1			
4. Results Grants	616	9	-	616	9	-	700	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	240	-	-				240	-	-
ii. Cotingencies	24	-	-	264	-	-	20	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.							100	-	-
b. Common gymnasium—									
i. Establishment	174	-	3	174	-	3	160	-	-
ii. Contingencies							50	-	-
c. Other items Common Drawing Instructor's charges ..	169	13	2	169	13	2	180	-	-
Total, Grant II ..				7701 961	7	11	8110	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1513	13	4				1520	-	-
b. Medicines and Supplies ..	1219	2	5½				1700	-	-
c. Diet of Patients	1232	14	11½				1040	-	-
d. Sundries and Contingencies ..	388	5	4				680	-	-
e. Contributions to Local Boards ..	-	-	-	4354	4	1			
Carried over ..				4354	4	1	4940	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Detail 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 ..				4354	4	1	4940	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College	105	-	-				120	-	-
ii. Sanitary Inspection ..	84	-	-				120	-	-
iii. Medical reserve staff ..	24	-	-				20	-	-
iv. Cutlers' Establishment ..	"	"	-	213	-	-			
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—							310	-	-
a Establishment ..	311	8	-				550	-	-
b. Contingencies	75	8	7						
c. Contributions to Local Boards ..	-	-	-	387	-	7			
4. Registration of Births and Deaths—							190	-	-
a. Establishment	190	-	11				30	-	-
b. Contingencies	5	5	8	195	6	7			
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	3 2994	10	9				3340	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	53 1633	5	-	46 4627	15 6	9 -	1620	-	-
b Private scavenging—							670	-	-
i. Establishment	658	12	-				700	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	521	15	3	1180	11	3	300	-	-
c. Cholera charges	-	-	-				150	-	-
d. Contingencies	41	9	9	41	9	9			
Total, Grant III ..				11019 10999	" 6	" 3	13110	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	902 / ~~883~~	14 / .	1 / 1	~~902~~ / ~~883~~	14 / -	1 / 1	1200	-	-
b. Contingencies									
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii SLAUGHTER-HOUSE—									
a. Establishment							180	-	-
b. Contingencies	175	-	-	175	-	-			
3. CHOULTRIES—									
a Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7 SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.	30	..	10	30	.	10			
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				~~1085~~ / 1105	14	11	1380	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				~~1058~~ 1107	~~-~~ 14	~~1~~ 11	1380	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	103	12	.				600	.	.
iii. Printing	176	9	1						
iv. Compensation for lands ..	.	-	.						
v. Other items	11	12	.	292	1	1	190	-	-
Total Grant IV ..				~~1350~~ 1400	~~1~~ .	~~2~~ .	2170	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	934	7	.				920	.	.
ii. Inspection	390	.	.	1324	7	-	360	.	.
b. Collection of Municipal Taxes—									
i. Establishment	666	5	5				720	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	51	4	7	717	10	.	50	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	~~318~~ 22	~~3~~ 5	~~2~~ 2	~~318~~ 22	~~3~~ 5	~~2~~ 2	280	.	.
e. Contributions for Central office and Audit establishments ..	~~48~~ 197	-	-	245	-	-	~~50~~ 200	.	.
(cf) do for Chitaldrug				9	6	2			
Total, Grant V ..				260	5	4	2580	-	-
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..									
Advances recoverable—							10	-	-
a. Permanent	4								
b. Others	465	13	8	469	13	8	1480	-	-
	~~1890~~			~~1894~~	-	-			
Refunds of other than current collections .	27	6	10	27	6	10	1500	-	-
	~~26~~	~~8~~	-	~~26~~	~~8~~	-			
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				~~27797~~ ~~26331~~	4	10	33270	-	-
					~~13~~	~~9~~			
Balances—				9957	15	-	3890	-	-
				~~10025~~	2	~~8~~			
a. Municipal Fund									
b. Endowments									
c. Water-tax Fund									
Grand Total ..				~~36687~~ 37755	3	~~8~~ 10	37160	-	-

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	2873 ~~4308~~	7 ~~12~~	8 -
Other Liabilities (in detail) ..			
Total ..	~~4308~~ 2873	~~12~~ 7	8

Assets.

	RS.	A.	P.
Municipal Balance .. Cash	9957	15	0
~~10025~~		2	~~8~~
Municipal Balance .. Securities ..			
Deposit Balance .. Cash	2852	14	5
~~2790~~		2	9
Deposit Balance .. Securities ..	16	1	3
Do in Cash	2	8	-
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c. Jubilee Scholarship Endowment ..	~~1502~~ 1500	0	0
		1	6
		~~4~~	~~8~~
Total ..	~~14333~~		
Value of Premises, &c.	9050	-	-
Do. of Tools and plant	986	13	-
Do. of Live stock	-	-	-
Do. of Furniture	~~4468~~	-	-
	36	14	-
Arrears of taxes, &c.	~~8594~~	~~15~~	~~2~~
Other assets (in detail) .. .. Interest on Jubilee Scholarship Endt.	164	11	4
		06	6
			4
Total ..	~~23264~~ 23266	7	6
Claims—			
Advances Recoverable—			
Permanent advance	24	-	-
	1893	10	2
Advances for works, &c. ..	~~4432~~	~~12~~	~~6~~
			1
Total ..	~~4456~~	~~12~~	~~6~~
	1917	10	2
	39455	7	12
Grand Total ..	~~42665~~	~~2~~	~~8~~

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

	RS.	A.	P.
Balance brought forward ..	2899 / 4399	2	5
1. Deposits by Appellants	58 / 918	2	9 / 2
2. Do. by Renters	621 / 200	4	. / .
3. Do. by Contractors	675 / 932	8	. / 4
4. Do. as Security by Municipal Servants	-	-	-
5. Deposited for the execution of work for which Private Parties are liable ..	100	-	-
6. Other Deposits under the Act or bye-laws	28	9	6
7. Pound Fees	10	2	6
8. Surplus Sale proceeds of impounded Cattle	4	1	4
9. Inam Collections of Tax	197	2	10
Total Receipts ..	3477 / 3246	5	11 / 9
Grand Total ..	6145 / 7576	3	2 / 4

	RS.	A.	P.
1. Credited to Municipal Funds	74 / 838	10	4 / 10
2. Returned to Appellants	77 / 79	8	5
3. Do. to Renters	660	4	-
4. Do. to Contractors	672	12	-
5. Do. to Municipal Servants			
6. Do. to Parties	986	8	9
7. Paid to Claimants	30	-	10
8. Pound charges			
Total ..	3267 / 41	12 / 11	4 / 6
Balance* ..	4308 / 2873	12 / 7	- / 8
Grand Total ..	7576 / 6145	8 / 3	4 / 2

13

Details of Balance.

	No. of items.	Year. 1887-88	RS.	A.	P.	No. of items.	Year. 1890-91	RS.	A.	P.	No. of items.	Year. 1891-92	RS.	A.	P.	No. of items.	Year. 1892-93	RS.	A.	P.	No. of items.	Year. 1893-94	RS.	A.	P.	No. of items.	Year. 1894-95	RS.	A.	P.	No. of items.	Year. 1895-96	RS.	A.	P.	No. of items.	Year. 1896-97	RS.	A.	P.	TOTAL. No. of items.	RS.	A.	P.	REMARKS.
Appellants' Deposits ..							16-1-3	3	.	.			-	-	.			-	-	.		2	8	-			.	.	.		695	.	.	4	621	4	-		1337	13	3				
Renters do. ..								-	8	.			-	-	.			-	-	.			-	-			-	-	.		616	.	.	6	675	8	.		1292	-	-				
Contractors' do. ..																																												
Municipal Servants' do. ..																																												
Deposits for Work ..								36	7	7			97	15	8			9	10	-		18	2	2			33	4	4		37	9	5	6	4	9	3		237	10	5				
Miscellaneous Deposits, viz.																																												
Total ..			16-1-3	39	15	7							97	15	8			9	10	.		20	10	2			33	4	4		1348	9	5	17	1307	5	3		2873	7	8				

Statement IV-A.—*Municipality of* Canauree — 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.	4612	8	.	691 / 619	.	.	3921 / 3993	8	.	3341 / 3356	14	9							79 / 504	9	3	
2. „ on buildings	216 / 8208	14	4	45	5	9	171 / 8207	8	7	51 / 6674	1	11							1520 / 1613	6	8	
3. „ on lands	34 / 2940	3	5	1	12	6	32 / 2940	6	11	40 / 2417	3	8							492	6	3	
4. Water-tax on buildings and lands																						
5. Tolls (gross receipts)	2815	-	-	350	-	-	2465	-	-	2465	-	-							-	-	-	14
6. Market rents																						
7. Slaughter-house fees	783	-	-	-	-	-	783	-	-	783	-	-							-	-	-	
8. Rent of cart-stands	183	.	.				183	.	.	183	.	.							.	-	-	
9. Private scavenging fees	600	.	.				600	.	.	221	10	.							378	6	.	(A)
10. Vehicles.	39 / 765	8	-			B	39 / 705	8	-			B	554	.	.				145 / 171	8	- / .	B
11. Animals	27 / 716	4	. / 8			B	27 / 716	4	8			B	440	.	.				87 / 276	4	- / 8	B
12. Carts	78 / 558	.	.			B	78 / 558	.	.			B	440	0 / 12	0	C			138 / 47	0	0 / 4	B
13. Rubbish Sale	85	-	-				85	-	-	70	13	4							14	2	8	
14. Travellers Bungalow fees	55	-	-				55	-	-	55	-	-							-	-	-	

(A) Note – There was nothing in the office to show how the demand was arrived at. The balance also could not be verified since the collections were not made by the issue of counterfoils of bills or receipts.
B The alterations are due to the correct demand + balance now arrived at
(C) The alteration is due to the correct amount realised under this head.

Statement IV-B.—*Municipality of* Cannanore 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.	RS. A. P.
1. Tax on arts, &c.	1024 13 -	1,106 - -	2,130 13 -	600 8 0 / 606 8 0	- - -	90 8 - / 81 - -	1440 5 - (39 13)	89'90 to 91-92+93-94 & 95-96
2. „ on buildings	2,098 5 11	3,457 11 2 / 13 3	5,556 1 1 / 5 2	3,876 7 7 (75 8 4)		21 13 7 / 19 6	1,660 11 2 / 8 - (376)	90'91 to 95-96
3. „ on lands	824 12 10	1,247 5 2 / 13 3	2,067 2 0 / 10 -	1,530 13 6 / 1 6		4 1 6 / 3 -	532 3 0 / 547 7	- Do -
4. Water-tax on buildings and lands ..								
5. Tolls								
6. Market rents								
7. Slaughter-house fees ..								
8. Rent of cart-stands ..	126 3 -	183 5 -	309 8 -	- - -			309 8 -	(31)
9 Private scavenging fees ..	214 8 -	A 92 8 -	A 308 - - (9)	34 8 -			A 274 8 -	89-90 to 95-96
10. Vehicles	346 4 -	A 274 12 0 (351)	A 557 12 - (82 0)	79 - - (81)	4		A 478 12 - (501)	- Do -
11. Animals	170 - -	114 - -	284 - -	27 12 - / 26	A		A 257 4 - (8)	- Do -
12. Carts								
13.								
14.								

Note. The amounts were raised as per corrected demand & collection per a indent
3 Nothing on record to prove this figure

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	2,562	12	6
(2) Amount advanced during the year	1976	-	-
Total ..	4538	12	6
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	1506	2	4
(b) Do. previous years	1115	-	-
Total amount outstanding at the end of the year* ..	1917	10	2
Total ..	4538	12	6

* *Details of Balance.*

Permanent advance

P 1888-89 Headmaster Ml. High School Cannanore Rs 5-0-0
Manager Ml. Office - .... 15-0-0 — 20-0-0

1889-90 Advance to Ml. overseer. For Hospl. repairs 70-0-0 + — 70-0-0

1891-92 Advance to 2nd clerk for Process Fees Rs 37-14-0
- Do to Vakil P. Kunyambu for instituting civil suit on a/c of Kallat ... Rs 34-12-0
- Do Municipal overseer for making tattees to Ml. Hospl - - - - Rs 23-0-0 +
- Do - Do for sinking a well at ... Rs 100-0-0 + — 195-10-0

1892-93 - Do - Do for completing Slaughter House Building } Rs 100-0-0 +
Rs 79-11-2 +
Do - Do for Process Fees - - - Rs 79-11-2 — 179-11-2

1893-94 do - do for do - - - - Rs 50-0-0 +
do - do for repairs to Trav: Bungalow Rs 5-0-0 +
do - do for whitewashing High School - Rs 25-0-0 +
do - do for Repairs to Roads (5th number) 79-8-0 +
do - do for Repairing small pox shed 26-15-4 + — 186-7-4

1894-95 do - do for thatching Slaughter house Sewage cart stand, dry earth shed & gymnastic shed Rs 52-0-0 +
do - do for repairing traveller's Bungalow Rs 50-0-0 +
do - do for do - Hospl. Building - ... Rs 40-0-0 +
do - do for repairing civil. Building Rs 30-0-0 +
do - do for whitewashing High School Building Rs 25-0-0 + — 197-0-0

1895-96 do - do for repairing Slaughter House Rs 50-0-0 +
do - do for do Traveller's Bungalow Rs 25-0-0 +
do - do for do High School - - - - Rs 100-0-0 +
do - do for Law charges - - - Rs 250-0-0 +
do - do for repairing Mookadavoo Road - - Rs 15-0-0 +
do - do for repairing Tools - - - Rs 25-0-0 +
do - do for sinking a well at ... Rs 100-0-0 +
do to Sanitary Inspector to be recovered Rs 34-0-0 — 599-0-0.

P 1896-97 Advance to Civil Surgeon on account of permanent advance to Vaccine Dept. - - - - - Rs 4-0-0
do to Messrs Hoyle M & Sons for import duty on medicines - 33-13-8
do to Ml. Ovr. for travellers Bungalow repairs - - Rs 330-0-0 +
do to do for repairing sewage cart shed - Rs 100-0-0 + — 469-13-8
Excess payment transferred to advances recoverable 2-0-0 — Total 1917-10-2

70
125
179-11-2
186-7-4
436
785-2-6

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
2 Municipal Rates & Taxes				
1 Tax on Arts —	4,035 6 9	3,942 6 9	-93 — —	(1) This is the true correct amount arrived at after investigation of the accounts of 96-7 vide items (3), (35), (45), (49), (53), (54) +(55) below
2 Tax on Buildings —	10,551 — 9	10,526 10 3	-24 6 6	(2) do do do do vide items (3), (33) +(40) below
3 Tax on Lands —	3,939 5 1	3,970 14 2	+31 9 1	(3) -Do -Do -Do -Do vide items no (2) + item no (1) a portion as noted below
4 Tax on animals —	519 — —	521 — —	-0 8 —	(4) Transferred to item no (6) below
			+2 8 0	(5) Vide item no (6) below
5 Tax on Carts —	468 8 —	466 — —	-2 8 —	(6) Vide item no (5) above
3 Realizations under Special Acts				
6 Pounds —	— — —	38 10 —	+38 10 —	(7) Due to the transfer of the amount to its proper head of account from deposits. Vide item no (51) below
4 Revenue derived from Int property &c				
7 Sale proceeds of lands	55 — —	— — —	-55 — —	(8) Transferred to item no (6) below the correct head of account
8 Sale proceeds of old materials &c	3 13 6	58 13 6	+55 — —	(9) Vide item no (8) above
9 Income from markets	— — —	15 — —	+15 — —	(10) Vide item no (12) below, due to correct classification
10 Distraint fees —	211 11 6	211 2 4	-0 9 2	(11) Is the net result after the transfer of items to & from this head as noted below
				(a) +0-8-0 from Pro. Tax which has been omitted from item no (1) above
				(b) -0-1-2 transferred to tax on buildings & taken into account in arriving at the figure shown in col: (3) against item no (2) above.
				(c) -1-0-0 Transferred to item = 0-9-2 no (13) below
11 License fees —	127 12 —	112 12 —	-15 0 0	(12) Vide item no (10) above
12 Cart Stand fees —	183 — —	184 — —	+1 0 0	(13) Vide item (11) (c) above
13 Fees from Extracts from Birth & Death Registr	4 — —	4 8 —	+0 8 0	(14) Vide item no (6) 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.
7 Extraordinary + Debt				
(a) Advances				
14 (11) others —	— — —	1115 — —	+1115 — —	(15) Amount omitted to be adjusted in the accounts of 96-97, while the balances due on bills after deducting the several advances made during the previous years amounting to this sum have been paid & debited in the accounts (Vide items (19), (24), +(29) (32) +(37) below
Charges				
Grant I Rew works				
15 Communications	— — —	133 14 11	+3 14 11	(16) Vide item (25) below being error in classification now rectified
			+130 — —	(17) advance made during the year adjusted in the accounts vide item (41) below
16 Buildings —	— — —	1308 1 8	+600 — —	(18) do - do - Vide item no (41) below
			+620 — —	(19) Advance made in the previous years adjusted now. Vide (15) above
			+88 1 8	(20) Error in classification, vide item no (26) below
17 Water Supply —	— — —	387 7 —	+150 — —	(21) Advance made during the year adjusted - vide item (41) below
			+237 0	(22) Error in classification, vide item no (30) below
Repairs				
18 communications	1146 15 6	1408 — 7	+115 0 0	(23) Advance made during the year adjusted. vide item no (41) below
			+150 0 0	(24) Advance made in the previous years adjusted. Vide item no (15) above
			-3 14 11	(25) Vide item no (16) above
19 Buildings —	502 6 5	814 4 9	-88 1 8	(26) Vide item no (20) above
			+400 — —	(27) Advance made during the year adjusted - Vide item no (41) below
(b) water-supply				
20 (ii) Repairs to works, machinery &c	— — —	78 5 4	+18 5 4	(28) Error in classification vide item no (31) below
			+60 — —	(29) advance made in the previous years adjusted, Vide item (15) above
21 (iii) Contingencies	255 12 4	— — —	-237 7 —	(30) Vide item no (22) above
			-18 5 4	(31) Vide item no (28) above
Grant II Education				
2 Municipal Schools				
22 (b) Contingencies -	169 12 2	429 12 2	+260 — —	(32) advances made in the previous year adjusted - Vide item (15) above
Grant III Sanitation & Medc				
5 Conservancy, Road cleaning &c.				
23 (a); Establishment	2994 1 —	2993 10 9	-0 6 3	(33) Being cash recovery of over payments wrongly taken to raise the credits under Tax heads instead of reducing the charges under the head concerned. Vide also remarks under the head Q & C Statements - Vide item no (2) 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.
	Rs. A. P.	Rs. A. P.		
24. (ii) other charges such as purchase on hire of carts, dry earth &c	1633 5 -	1653 5 -	+20 - -	(34) Due to error in classification Vide item no (42) below
25 Lighting - Contingencies Grant IV	883 - 1	902 14 1	-1 - -	(35) Vide remarks against item no (33) above and item no (1) above.
			-4 2 -	(36) Error in classification, Vide item no (39) below
			+25 - -	(37) Advance of previous year adjusted. Vide item no (15) above.
26 Pound charges - - - Grant V	- - -	30 - 10	+30 - 10	(38) Transferred from Deposit to its proper head of Grant. Vide item no (58) below
27 Office Contingencies advances Recoverable	318 3 2	322 5 2	+4 2 -	(39) Vide item no (36) above.
28.(b) Others ———	1890 - -	465 13 8	-11 2 4	(40) being Recovery in cash of advances made during the year omitted to be deducted and wrongly taken to raise the tax receipts. Vide item no (2) above & remarks against item no (33) above.
			-1395 0 0	(41) Being the amount of adjustments omitted to be made now adjusted Vide items no (7), (8), (21), (23) & (27) above.
			-20 - -	(42) Error in classification now rectified Vide item no (4) above.
			+ 2 - -	(43) Excess refund from Appellants Deposit transferred to advances recoverable. Vide item no (57) below.
28 A Refunds of Deposits other than current Collns Statement III Deposits	26 8 -	27 6 10	+0 14 10	(43(a)) due to the omission of the amount in the amounts.
29 Balances brought forward	4899 2 5	2899 2 5	-1500 - -	(44) being the amount of Jubilee Scholar-ship Endowt wrongly included under deposit now shown under its proper head of account & omitted from deposit acct
30 Deposits of Appellants	918 2 2	958 2 9	+40 - -	(45) omitted to be shown under Deposits in the first instance & subsequently adjusted Vide items below (55 & 80) below.
			+0 0 7	(46) Due to wrong classification Vide item no (52) below
31 Deposits by Renters -	200 - -	621 4 -	+421 4 -	(47) Rs 100-0-0 transferred from item no (57) below. Due to wrong classification
				(48) Rs 256-12-0 transferred from item no (54) below - Do - Do
				(49) Rs 64-8-0 transferred from Pro tax Vide items no (1) above. Due to reasons stated in item no (33)
31(a) Do by Contractors	932 4 -	675 8 -	(-256 12 -	(49(a)) Vide item no (48) above.
32 Deposit for Execution of work	100 - -	- - -	-100 - -	(50) Vide item no (47) above.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
33 Pound Fees	28 9 6	- - -	-28 9 6	(51) Transferred to Grant IV Vide item (1) above
34 Surplus Sale proceeds &c	10 - 6	- - -	-10 - 6	
38 Excess Collection	988 5 9	991 2 -	- 0 0 7	(52) Due to error in classification Vide item no: (46) above.
			- 0 0 2	(53) Wrongly includes under Excess Collection but taken into account under tax head and included in the item shown in Col: 3 against item (3) above.
			+2 13 0	(54) Excess Collection under House Land and Profession Tax now transferred to Deposit.
Charges				
39. Credited to Municipal Grant	838 10 4	874 10 4	+34 - -	(55) Adjusted to the credit of Profession Tax out of Rs 40 referred to in item No: 45 above & (57) below
			+2 - -	(56) Omitted to be credited originally now - included in the item shown under item No (1) above in Col: 3 of the Statement.
40. Returned to Appellant	79 8 5	77 8 5	-2 - -	(57) Excess payment referred to Advances Recoverable. Vide item No (43) above
44 Pound charges	30 - 10	- - -	-30 - 10	(58) Now Transferred to its proper head of account in Statement II vide item No: 38 above.
Statement IV A				
45 Tax on arts Col (3)	619 - -	691 - -	+72 - -	(59) Amount remitted by the Council wrongly omitted and realised under collections (vide item No (60) below)
Col 5	3428 14 9	3341 14 9	-72 - -	(60) Vide item No: 59 above.
			-15 - -	(61) Outstanding items shown as collected, now
Col: 8	564 9 3	579 9 3	+15 - -	reduced and balance raised (Vide item 62 below) (62) vide item 61 above.
46. Tax on Bullocks Col: 2	8308 6 4	8216 14 4	-91 8 -	(63) Due to the wrong totalling of the demand Register - Vide item No: 69 below now rectified.
Col: 3	- 8 5	45 5 9	+19 5 7	(64) Due to error in classification - Vide item No: (68) below
			+23 7 9	(65) Amount remitted by Council shown under Collections now realised. Vide item No: 67 below.
			+2 - -	(66) Amount remitted is shown as balance. Vide item No: 70 below.
Col: 5	6674 9 8	6651 1 11	-23 7 9	(67) Vide item No: 65 above
Col: 6	19 5 7	- - -	-19 5 7	(68) Due to error in classification vide item No: 64 above.
Col: 8	1613 14 8	1520 6 8	-91 8 -	(69) Vide item No: 63 above.
			-2 0 0	(70) Vide item No: 66 above.
47. Land Tax Col: (2)	2910 7 9	2934 3 5	+23 11 8	(71) The current demand is raised owing to error in totaling.
Col 3	- - -	1 12 6	+0 15 3	(72) Error in classification Vide item No (76) below
			+0 13 3	(73) Due to omission of item remitted.
Col 5	2417 3 7	2440 - 8	+23 11 8	(74) Vide item No: 71 above.
			+0 1 5	(75) Amount collected was shown as balance
Col: 6	- 153	- - -	- - 153	(76) Vide item No: 72 above
Col: 8	492 4 11	492 6 3	+0 1 4	(77) Amount outstanding omitted.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Statement IV B.				
48* Tax on Atto Col 5	606 8 .	600 8 .	— 6 . .	(80) Being the amount outstanding under Appeals pending disposal of the appeal. Wrongly included under collections now rectified. Vide Items Nos (6 & 55) above.
Col. 8	1443 5 -	~~1449 5~~ 1437 13 -	+ 6 . .	(81) Vide item No: 80 above.
49. Buildings. Col 3	3457 15 3	3555 11 2	— 9 8 .	(81a) Vide item No (80(a)) x.
			— 2 4 1	(82) Due to the deduction of the amount as per actual balance outstanding on 31st March 96
Col 5	3876 7 1	3875 8 4	— 0 14 9	(83) Due to the wrong inclusion of items
Col. 7	196 -	21 13 7	+ 2 7 7	remitted under collections. Now rectified (84) Vide item No 83 above. & Col. 8. 10 wrongly includes under balance instead of under remission Vide Item No 85 below.
Col. 8	1660 8 1	1656 11 2	— 3 12 11	(85) Vide Items 82 and 84 above.
50. Tax on Lands Col. 3	1247 13 3	1242 5 2	— 5 8 1	(86) The reduction in the demand is due to the correct balance now arrived at.
Col. 5	1522 1 6	1530 13 6	+ 8 12 0	(87) Items collected were wrongly shown under balance Vide item 89 below.
Col. 7	3 8 .	4 1 6	+ 0 9 6	(88) Items remitted and wrongly shown as balance.
Col. 8	547 . 7	532 3 .	— 14 13 7	(89) Vide Items (86, 87 & 88) above.
* 48. Tax on Arts (Contd.) Col 7	81 . .	90 8 .	+ 9 8 .	(80(a)x) Wrongly shown as balance

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	

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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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