Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

[L. & M. / 2,000—12-3-96.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 2175 M

DATED 16-12-98.

INDEXED.

[Despatch Abstract.]

Accounts.

Recording, with remarks, report on the Audit of the — of the Calicut Municipality for 1897-98.

BACK PAPERS.

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

FURTHER PAPERS.

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

C.R.

Reply to Cur. 646/98 thro' the Collector of Malabar

Local & Munl. (1898) Department.

CURRENT No. 36872

15 DEC 98

COLLECTOR
30 NOV 1898
MALABAR

From

The Chairman
Municipal Council
Calicut

No. 1499

Dated 26th November 1898

Received

Registered

Enclosures 2

Spare copies

Mis.
Order. No. 2175 Municipal 16/12/98

Recorded with the following remarks:—

(1). The Govt. regrets to observe that the accounts of the Municipality are maintained in a very unsatisfactory state. The Chairman is requested to take immediate steps to place matters on a satisfactory footing.

(2) The report on the result of the examination promised in para. 2. of the Chairman's endorsement is awaited. In this connection the Chairman's attention is drawn to the remarks of the Inspector of Local Fund accounts in para. 1. of his endorsement.

(3) With reference to his statement that

SUBJECT.

Submitting, with remarks, Calicut municipal audit report for 97-98

e made good by savings and by a
gorous collection of arrears, the Chair-
an is requested to report what savings
e expected under the several heads
the budget, the progress made in the
llection of the arrears and the amount
pected to be realized in the current
ear.

V.R.
12/12/98

B 12/12

To The Chairman M.C. Calicut, D.O.
Thro' the Collector of Malabar
" Accountant General.
exp. 19/12/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

C. no. 646/M 98.

Local & Munl. (189 8) Department.

CURRENT No.

CHAIRM
17 NOV. 1898
CALICUT MUNICIPAL COUNCI

COLLECTOR
12 NOV. 1898
MALABAR

From The Accountant General, Madras

Order

No. 278/545

Dated 8th November 1898.

Received

Registered

Enclosures

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SUBJECT.

Forwarding Calicut municipal audit report for 1897-98.

Endorsement 646/M 98

Forwarded to the chairman

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Calicut Municipality for the year 1897-98.

Dated 24th August 1898.

To

The Assistant Accountant General and 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 Calicut Municipality for the year 1897-98.

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. 1127- 4- 10, is in agreement with that appearing in the Bank ~~Treasury~~ Pass Book, allowing for outstanding cheques, for deposits, ~~and for unremitted revenue remaining on hand at the close of the year.~~

5. Statement VI explains the alterations (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report. ~~or~~

~~The audit having been conducted before the submission by the Municipality of its Annual Report, the figures contained in the accompaniments to the latter, should agree exactly with those in the statements hereto appended.~~

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

7. A note on the defects discovered during the audit has been forwarded to the Chairman. The following matters if any ~~points~~ ~~however~~ ~~deserve to~~ be brought to the notice of Government.

The Account work continued in a very unsatisfactory condition ...

to the additional labour caused thereby the time allotted for the audit

Note for the

difficulty in producing the bills and warrants in connection with items of fixed demand, and in many cases they were not forthcoming at all. The check over remissions, writes off and balances was therefore very incomplete.

(b) The dates of credit were not as a rule entered in the counterfoils of bills and warrants, and much time was therefore lost in seeing that the amounts had been duly brought to account.

(c) The totalling of the demand registers was only completed during the audit, and except in the case of Private Scavenging fees, the entry of dates of subsequent collections, in the arrear demand registers, was anything but complete.

(d) The lists of writes off did not show separately the details of each kind of tax, in order to facilitate agreement with the figures in the Demand, Collection and Balance Statements. This rendered necessary for the auditor to pick out the items and tabulate them himself.

(e) The figures in the Demand, Collection and Balance Statements did not in several cases agree with those shown in the demand registers, and the ledger was both incomplete and incorrect.

I have &c.
(Sd) Charles Brito
Assistant Inspector of Local Fund Accounts.

Forwarded to the Accountant General. The report discloses an unsatisfactory state of affairs, and it is to be feared that irregularities may be committed unless a speedy improvement is effected. The non production of bills and warrants alluded to in para 7(a) of the report is a serious matter, as it is possible the amounts may have been collected and kept out of account. The Assistant Inspector explains that owing to want of time he was unable to detail all the missing bills &c in his notes, but he has done what he could and it now rests with the Municipal Authorities to further investigate the matter. The present Chairman, who has only held office since January 1898. I believe, aware of the bad state of the

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in the arrear demand registers and for all items remitted or written off during the year under audit bill and warrant receipts were forthcoming. In their absence the presumption would be that the amounts concerned had been made away with and in the absence of rebutting evidence they should be recovered from the subordinates concerned. It might also be possible by enquiry from the tax payers, to recover some of the missing receipts granted to them by the bill collectors and legal proceedings might then perhaps be instituted.

In the case of bills &c not forthcoming in support of remissions and writes off the manager and the clerks who prepared the lists should be held directly responsible as it was their clear duty to check the latter carefully before submitting them to the Council.

This has been pointed out in para 5 p-8

2. Attention may also be drawn to the fact that the Municipal Fund Balance proper at the end of the year shows a deficit of no less than Rs 14425-3-4 The small plus balance [illegible] mentioned in

21-2-10 √

of the Government grant and loan on account of the Moplah burial ground, Vide details of balance at end of Statement II.

Date 13th September 1898 } (Signed) W. J. J. Williamson
Asst. Accountant General
and Inspector of Local Fund Accounts.

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

This report like that of many others discloses a serious want of supervision on the part of those responsible for the control of the Municipal accounts, and a want of proper system and method in keeping them up.

After a full enquiry and investigation as regards missing warrants by the Chairman a report on the matter from him would seem desirable.

The misapplication of funds, amounting to Rs 15352-8-2, allotted by Government for a special purpose, is a [illegible]

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Calicut for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	-5596	-	9				-5600	-	-
b. Endowments	7500	-	-				7500	-	-
c. Water and Drainage Tax Fund.	-	-	-				-	-	-
Total ..				1903	15	3	1900	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	6026 ~~6026~~	15 ~~3~~	3 ~~9~~				8000	-	-
b. Tax on buildings (section 63) ..	22197 ~~22202~~	5 ~~10~~	2 ~~2~~				26700	-	-
c. Tax on lands (section 63) ..	7575 ~~7570~~	1 ~~15~~	9 ~~9~~				10400	-	-
d. Water and Drainage Tax on buildings and lands (sec. 75).	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins, &c. (section 77).	852 ~~856~~	8 ~~-~~	- ~~-~~				1200	-	-
f. Tax on animals (section 77) ..	968 ~~967~~	10 ~~10~~	9 ~~9~~				1100	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	538	8	-				560	-	-
h. Tolls (section 91)—									
Gross receipts, Rs. 3948-5-10	6001	12	2				3910	-	-
~~Less~~ L. F. share, Rs. 2053-6-4							1850	-	-
i. Tax on domestic male Servants (section 96A)	-	-	-				-	-	-
j. Penalties on account of—									
i. Tax on arts ..	12	6 ~~8~~	-				20	-	-
ii. Tax on buildings ..	9	8	9				10	-	-
iii. Tax on lands	15	2	9				20	-	-
iv. Water and Drainage Tax on buildings and lands ..	-	-	-				-	-	-
v. Tax on vehicles, &c. ..	1	8	-				-	-	-
vi. Tax on animals ..	1	10	-				-	-	-
vii Tax on carts, &c. ..	-	-	-				-	-	-
viii. Evasion of tolls ..	-	-	-				-	-	-

Statement I—*cont.*

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				44,201	~~15~~ 4	~~1~~ 7	53,970	-	-
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	51	10	6				70	-	-
b. Ferry rents	-	-	-				-	-	-
c. Fees under Act II of 1888 ..	30	-	-				30	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands	193 ~~186~~	3 ~~11~~	3 ~~3~~				230	-	-
ii. Rent of buildings ..	80	2	9				180	-	-
iii. Fishery rents	-	-	-				-	-	-
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands ..	~~6~~	~~8~~	~~-~~				10	-	-
ii. Sale-proceeds of old materials, unclaimed property, &c.	128	13	6				130	-	-
iii. Sale-proceeds of Acts, Bye-laws, &c.	1	7	-				-	-	-
iv. Sale-proceeds of night soil, street refuse, &c. ..	13	13					50	-	-
c. Educational receipts—									
i. Fees from Educational institutions	563	9	3				530	-	-
ii. Other revenue from educational institutions ..	5	5	7				-	-	-
d. Hospital receipts—									
i. Sale-proceeds of medicines ..									
ii. Subscriptions and donations, &c., including composition fees	221	5	-				220	-	-
~~Sale proceeds of municipal bonds~~	~~1~~	~~7~~	~~-~~						
iii. Other Hospital receipts ..	9	5	3						

STATEMENT I—*cont.*

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				45499 ~~45,500~~	11 ~~10~~	8 ~~2~~	55,220	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*									
e. Miscellaneous income—	-	-	-						
i. Income from Markets ..	1663	4	1				1740	-	-
ii. Do. Slaughter houses ..	538	7	1				590	-	-
iii. Do. Cart-stands ..	56	12	7				80	-	-
iv. Do. Avenues	116	5	-				120	-	-
v. Do. Travellers' Bungalows	364	-	-				400	-	-
vi. Do. Produce of land, gardens, &c.	27	-	-				30	-	-
f. Fees—	-	-	-						
i. Warrant fees	373	4	-				-	-	-
ii. Distraint fees and recoveries on account of incidental expenses	164	6	3				200	-	-
iii. License fees	1730	2	-				1770	-	-
iv. Fees for vaccination in private houses ..	-	-	-				-	-	-
v. Fees for searches of, and extracts from, Birth and Death Registers ..	4	8	-				-	-	-
vi. Fees for numbering carts ..	26	15	-				40	-	-
vii. Fees for duplicate licenses ..	-	-	-				-	-	-
viii. Other fees	-	-	-				-	-	-
g. Fines—									
i. Fines under Municipal and other Acts	422	0 ~~4~~	4				300	-	-
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..									
h. Interest on Investments—									
i. Educational									
ii. Medical									
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund.									
vi. General									
i. Discount on Investments ..									

Statement I—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..				~~50988~~ 6	~~3~~ 12	~~6~~ -	60490	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings	-	-	-						
Municipal Schools ..	-	-					-	-	-
Other purposes ..	412	7	10				-	-	-
ii. Medical	163	5	4				540	-	-
iii. Other purposes—	-	-					140	-	-
Communications ..	-	-	-				-	-	-
Water-supply	-	-	-						
Drainage	-	-	-				-	-	-
Sanitation	-	-	-				-	-	-
Other purposes ..	-	-					-	-	-
b. From Local Boards—	76	8					-	-	-
i. Educational							40	-	-
ii. Medical	-	-	-						
iii. Other purposes	3900	-	-				-	-	-
c. Other grants and contributions—	-						3900	-	-
i Educational	-	-	-				-	-	-
ii. Medical	-	-	-						
iii. Other purposes	-	-	-				-	-	-
6. MISCELLANEOUS—	-	-	-				-	-	-
a. Recoveries on account of services rendered to private individuals—							-	-	-
i. Private scavenging ..	2501	14	10						
ii. Laying pipes to private houses							2500	-	-
iii. Other purposes	5	-	-				-	-	-
b. Other receipts—	-	-	-				-	-	-
i. Refunds of expenditure of previous years ..	1	14	2						
ii. Other items	[illegible]	4	8	~~7435~~ 36	~~6~~ 7	~~-~~ 6	50	-	

STATEMENT I—*Cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..				58423	~~11~~ 2	-	68060	-	-
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..	9580	-	-				9580	-	-
ii. In the market from private individuals	-	-	-						
c. Realizations of sinking fund for repayment of loans.									
d. Refunds of Advances—									
i. Permanent advances ..	-	-	-						
ii. Other advances* ..	412	5	2	9992	5	2	500	-	-
Total Receipts ..				~~68416~~ 68415	~~-~~ 7	~~2~~ 2	~~68560~~ 78140	-	-
Add opening balance ..				1903	15	3	1900	-	-
Grand Total ..				70319	~~15~~ 6	5	~~70460~~ 80040	-	-

*All over-payments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

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 7½ ~~annas~~ per cent on the annual rental 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. ~~3/-~~ 2 and 3 per cart per annum. for 1st and 2nd half-years respectively
6. Tolls are levied at ~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G. O. 1046/19/5/95, 653/1/5/91, 1085/13/7/91, 4/8/1/94, 364/20/5/94, 960/13/7/94, 1398/3/10/94.
8. The house ~~and water and drainage~~* tax registers were last revised in the official year 1891-92, and the land ~~and water and drainage~~* tax registers in the same official year ~~189 -9~~.
9. The total extent of land assessed ~~is acres.~~ cannot be given - See annual statement.
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report ~~with the following exceptions~~ :—

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Calicut for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor Heads. RS.	A.	P.	1897-98. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
GRANT I—*Public Works*—									
1. NEW WORKS—									
a. Communications	235	14	7				1120	–	–
b. Buildings	2125	14	7				4850	–	–
c. Drainage	–	–	–				–	–	–
d. Water-supply	819	12	6				820	–	–
e. Miscellaneous public improvements.	–	–	–				–	–	–
2. REPAIRS—									
a. Communications	10998	5	2				11060	–	–
b. Buildings	1156	15	3				1230	–	–
c. Drainage—									
i. Repairs to works ..	–	–	–				–	–	–
ii. Establishment	–	–	–				–	–	–
iii. Contingencies	–	–	–				–	–	–
d. Water-supply—									
i. Repairs to works, machinery, &c.	302	11	10				300	–	–
ii. Establishment ..	–	–	–				–	–	–
iii. Contingencies	–	–	–				–	–	–
e. Miscellaneous public improvements.	–	–	–				–	–	–
3. GENERAL ESTABLISHMENT—									
i. Establishment	852	–	–				850	–	–
ii. Contingencies	–	–	–				–	–	–
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 other bodies or persons for public works							–	–	–
Total, Grant I ..				16491	9	11	20230	–	–
GRANT II—*Education*—									
1. TRAINING SCHOOLS—									
Stipends to Normal Students ..	10	–	–				10	–	–
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	1205	2	7				1260	–	–
b. Contingenci									
i. Refunds of expenditure of previous years ..	61	14	2				50	–	
ii. Other items	36 2	4	8 2	36 7435	6 7	– 6			

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	1468	14	2				1590	–	–
GRANT II—*Education*—cont.									
ii. On Salary Result System—									
a. Fixed Payments	2371	1	7				2460	–	–
b. Result Grants	651	5	9				710	–	–
c. Contingencies	407	13	5				680	–	–
3. SALARY GRANTS	398	–	–				440	–	–
4. RESULT GRANTS	1064	6	–				1000	–	–
5. INSPECTION—									
a. Contributions to Local Boards..	–	–	–				–	–	–
b. Municipal Inspectors—									
i. Establishment	240	–	–				240	–	–
ii. Contingencies	21	5	–				30	–	–
6. DRAWING AND GYMNASTIC INSTRUCTION—									
a. Contributions to Local Boards..	–	–	–				–	–	–
b. Drawing Masters—									
i. Establishment	–	–	–				–	–	–
ii. Contingencies	–	–	–				–	–	–
c. Gymnasium—									
i. Establishment	171	6	8				180	–	–
ii. Contingencies	–	–	–				100	–	–
7. MISCELLANEOUS—									
a. Building, furniture and other grants	–	–	–				100	–	–
b. Rent grants	–	–	–				–	–	–
c. Other items							–	–	–
Total, Grant II ..				6794	4	7	7530	–	–
Add—Total, Grant I ..				16491	9	11	20230	–	–
Totals of Grants I and II ..				23285	14	6	27760	–	–
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	3240	15	6				3260	–	–
b. Medicines and Supplies ..	4944	3	7				4000	–	–
iet of Patients	2	2	6				2500	–	–

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	10,894	6	7						
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.							9760	–	–
1. HOSPITALS AND DISPENSARIES—*cont.*									
d. Sundries and Contingencies ..	~~877~~ 3	~~2~~ 2	~~7~~ 9						
e. Contributions to Government ..	–						750	–	–
f. „ „ Local Boards ..	200	–	–				–	–	–
g. „ „ other bodies ..	–	–	–				200	–	–
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—							–	–	–
i. Medical College	324	–	–						
ii. Sanitary Inspection	201	–	–				110	–	–
iii. Reserve medical staff ..	71	–	–				200	–	–
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—	–						40	–	–
i. Medical Schools ..	–	–	–						
ii. Reserve staff	–	–	–				–	–	–
c. OTHER CONTRIBUTIONS ..	–	–	–				–	–	–
3. VACCINAION—							–	–	–
a. Establishment	587	13	6						
b. Contingencies	338	8	6				600	–	–
c. Contributions to Local Boards ..							300	–	–
4. REGISTRATION OF BIRTHS AND DEATHS—	–	–	–				–	–	–
a. Establishment	325	8	10						
b. Contingencies	–	–	–				340	–	–
5. *a.* CONSERVANCY, ROAD CLEANING AND ROAD WATERING—	–	–	–				10	–	–
i. Establishment	8859	11	1						
ii. Charges for purchase, hire and maintenance of carts and bullocks	1928	12	5				9130	–	–
iii. Contingencies ..							2100	–	–
b. PRIVATE SCAVENGING—									
i. Establishment	2107	9	–				2120	–	–
ii. Charges for purchase, hire and maintenance of carts and bullocks	206	[illegible]	[illegible]				380	–	–
iii. Contingencies									
[illegible] expe- previous years ..	61	14	2				50	–	
ii. Other items ..	~~33~~ 36	~~4~~ 2	~~2~~ 8	~~7435~~ 36	~~7~~ 6	~~6~~ –			

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	~~26924~~ 920	~~3~~ 3	~~2~~ 4				26040	–	–
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
c. EPIDEMIC CHARGES—									
i. Establishment .. .. ii. Contingencies	4938	9	–				4000	–	–
d. ARRANGEMENTS AT FAIRS AND FESTIVALS	–	–	–						
e. OTHER SANITARY OUTLAY									
Total, Grant III ..				~~31862~~ 858	~~12~~ 12	~~2~~ 4	30040	–	–
Add—Totals of Grants I and II ..				23285	14	6	27760	–	–
Totals of Grants I to III ..	–	–	–	~~55148~~ 4	~~10~~ 10	~~8~~ 10	57800	–	–
GRANT IV—*Lighting and Miscellaneou Municipal purposes*—	–	–	–						
1. LIGHTING—									
a. Establishment									
b. Payments to contractors .. *c* Purchase and repair of lamp posts lanterns, burners, &c. ..	2768	9	2				2500	–	–
d. Contingencies	–	–	–						
2. i. MARKETS—									
a. Establishment	84	–	–				80	–	–
b. Contingencies	~~188~~	~~12~~	~~8~~				–	–	–
ii. SLAUGHTER-HOUSES—									
a. Establishment	48		–				50	–	–
b. Contingencies	240	–	–				240	–	–
3. CHOULTRIES—									
a. Establishment	48	–	–				50	–	–
b. Charges for feeding travellers ..	–	–	–				–	–	–
c. Contingencies	–	–	–				–	–	–
4. TRAVELLERS' BUNGALOW—									
a. Establishment	168	–	–				170	–	–
b. Contingencies	4	12	–				20	–	–
5. AVENUES—									
a. Establishment	–	–	–				–	–	–
b. Contingencies	–	–	–				–	–	–
6. PUBLIC GARDEN—									
a. Establishment	96	–	–				100	–	–
b. Contingencies	~~14~~	~~10~~	~~7~~				10	–	–

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NOTE TO STATEMENT II.

Position of the Municipality of Calicut on 31st March 1898.

ASSETS.

LIABILITIES.

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS	A.	P.
Brought forward ..	3457 ~~3660~~	5 ~~12~~	2 ~~5~~				3220	–	–
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
7. SURVEY OF LAND							–	–	–
8. FIRE—									
a. Establishment	–	–	–						
b. Contingencies	42	6	2				1540	–	–
9. POUNDS—									
a. Establishment, Commission, &c.	–	–	–				–	–	–
b. Contingencies	–	–	–				–	–	–
10. OTHER CHARGES—									
a. Work done for private individuals, other than private scavenging—									
i. Laying pipes	–	–	–				–	–	–
ii. Other purposes	–	–	–				–	–	–
b. Rewards for destruction of pigs and dogs	–	–	–				60	–	–
c. Printing	853	1	5				700	–	–
d. Compensation for lands ..	67	13	4				70	–	–
e. Law charges	222	4	–				180	–	–
f. Quit-rent on Municipal lands ..	324 ~~117~~	12 ~~5~~	11 ~~10~~				150	–	–
g. Charges for numbering carts and issuing tin tickets	–	–							
h. Water Pandals	[illegible]								
i. Cost of sign boards and numbering houses	3	15	7						
j. Other items	37	8	–				50	–	–
Total, Grant IV ..	–	–	–	5,009 ~~5,005~~	2 ~~2~~	7 ~~9~~	5970	–	–
Add—Totals of Grants I to III ..	–	–	–	55144 ~~55148~~	10 ~~10~~	10 ~~8~~	57800	–	–
Totals of Grants I to IV ..				60,153	13	5	63770	–	–

previous years .. 33 4 2 7435 1

ii. Other items

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..									
GRANT V—*Supervision and Management.*									
1. GENERAL ESTABLISHMENT—									
a. Inspection—									
i. Pay and pensionary contribution of Chairman or Secretary.	–	–	–				–	–	–
ii. Conveyance allowance ..	–	–	–				2430	–	–
b. Office Establishment ..	2428	8	10				270	–	–
Revision	– 264	–	–				900	–	–
c. Contingencies	985	13	4						
2. COLLECTION OF MUNICIPAL TAXES—									
i. Establishment	1575	7	–				1630	–	–
ii. Contingencies	164	2	1				200	–	–
3. COLLECTION OF TOLLS, MARKET RENTS, &c.—	–	–					–	–	–
i. Establishment	–	–	–				–	–	–
ii. Contingencies	6	12	10						
4. COLLECTION OF PRIVATE SCAVENGING FEES—									
i. Establishment	–	–	–				–	–	–
ii. Contingencies	–	–	–				–	–	–
5. CHARGES FOR PRINTING AT PRESS SELECTED BY ACCOUNTANT-GENERAL.	–	–	–				–	–	–
6. CONTRIBUTIONS FOR CENTRAL OFFICE AND AUDIT ESTABLISHMENT.	650	–	–				650	–	–
7. " Collector's office clerks	55	–	–				60	–	–
Total, Grant V ..				6129	12	1	6140	–	–
Add—Totals of Grants I to IV ..				60,153	13	5	63770	–	–
Totals of Grants I to V ..				66,283	9	6	69910	–	–
EXTRAORDINARY AND DEBT.									
REPAYMENT OF DEBT—									
a. Water and Drainage schemes—									
i. Instalments paid during the year.	2000	–	–				2000	–	–
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..	–	–	–				–	–	–
iii. Charges of investment, such as premia, commission, &c. ..							–		
b. Others—									
i. Instalments paid during the year									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
Carried over ..							2000	–	–

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	2000	–	–				2000	–	–
2. INTEREST ON LOANS—									
a. ~~Water and drainage schemes~~—									
i. On account of previous years ..	765	–	–				770	–	–
ii. " of current year ..	–	–	–				–	–	–
~~b. Others—~~									
~~i. On account of previous years~~ ..	–	–	–				–	–	–
~~ii. " of current year~~ ..	–	–	–				–	–	–
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..	–	–	–				–	–	–
b. Other advances	85	–	–				100	–	–
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
a. Water and Drainage tax ..	58	8	1				100	–	–
b. Others	–	–	–						
5. COMMISSION, &C., ON LOANS RAISED IN OPEN MARKET	–	–							
6. PENSIONS AND GRATUITIES ..	–	–							
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—	–	–	–						
a. In Government securities or Savings Bank									
b. In other securities									
Total Extraordinary and Debt ..				2908	8	1	2970	–	–
Tota's, of Grants I to V ..				66283	9	6	69910	–	–
Total Expenditure ..				69192	1	7	72880	–	–
Balances—	-14425 ~~-14424~~	3 ~~10~~	4 ~~4~~				+ 3660 ~~-5920~~	–	–
a. Municipal Fund .. Govt grant and ~~loan~~ for Moplah Burial ground	15552	8	2				3500	–	–
b. Endowments	–	–	–				–	–	–
c. Water and Drainage Tax Fund.	–	–	–	1127	~~13~~ 4	10			

NOTE TO STATEMENT II.

Position of the Municipality of Calicut *on 31st March 1898.*

LIABILITIES.

	RS.	A.	P.
Balance of Loans	24580	–	–
Deposits to be adjusted ..	50~~22~~ 23	~~4~~ 4	~~–~~ –
Other liabilities (in detail) ..			
Diet Contractor	382	6	6
Lighting	206	1	5
Printing	128	2	1
(a) Repairing Travellers' Bungalow	360	–	–
Total ..	~~30319~~ 679	~~5~~ 14	~~–~~ –

ASSETS.

		RS.	A.	P.	
Municipal Balance..	Cash	25 ~~-14424~~	3 ~~10~~	4 ~~4~~	1127-~~13~~ 4-10
	Special grant				
	Securities ..	15552	8	2	
Deposit Balance ..	Cash ..	2750	~~2~~ 11	8	
	Post Office Savings Bank ..	2272	9	–	
	Govt. Pro-notes.				
	Landed property ..				
	Other securities.				
Sinking Fund investments					
Other investments					
Funded Capital of endowed institutions, Hospitals, &c.					
Total ..		6150	8	10	
Value of Premises, &c. .. (b)		8664 ~~6986~~	12 ~~12~~	6 ~~6~~	
Do. of Tools and Plant		1880	15	–	
Do. of Live-stock		–	–	–	
Do. of Furniture		6658	10	7	
Arrears of taxes, &c.		~~13909~~ 14066	~~7~~ 14	~~3~~ 3	
Other assets (in detail)		–	–	–	
(a) Cart stand fees from the Salt and Abkari as per Note to Statement II 96-97		73	8	–	
(a) " —— for May/97		27	8	–	
(a) Provincial Contribution for Normal Students as per Statement for 96-97		12	–	–	
Total ..		~~98464~~ 1384	~~6~~ 4	~~2~~ 4	
Claims—					
Advances Recoverable—					
Permanent advances		40	–	–	
Advances for works, &c. ..		377	4	–	
Total ..		417	4	–	
Grand Total ..		~~98881~~ 97952	~~10~~ 1	~~2~~ 2	

(a) omission

STATEMENT III.

Municipality of Calicut Abstract of Deposit Account for the year 1897-98.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	5730	5	11				
1. Deposits by appellants ..	439	8	–	1. Credited to Municipal funds	2425	~~5~~ 3	10
2. Do. by renters ..	~~1321~~ 31	~~8~~ –	~~–~~ –	2. Returned to appellants ..	–	–	–
3. Do. by contractors ..	~~434~~ 25	~~8~~ –	~~–~~ –	3. Do. to renters ..	26	–	10
4. Do. by Municipal servants	866	12	–	4. Do. to contractors ..	1210	–	–
5. Deposits by private parties for work	–		–	5. Do. to Municipal servants.	105	3	–
6. Other deposits	107	~~6~~ 13	9	6. Do. to private parties ..	–	–	–
				7. Do. to other depositors.	110	12	–
				Total ..	3877	~~5~~ 3	8
Total Receipts ..	~~3169~~ 76	~~10~~ 1	~~9~~ 9	Balance* ..	~~5022~~ 3	~~4~~ 4	–
Grand Total ..	8900	~~–~~ 7	~~8~~ 8	Grand Total ..	8900	~~–~~ 7	~~8~~ 8

*DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O. Savings Bank and other securities.)

Class of Deposit.	Amount. RS.	A.	P.	Year.	REMARKS.
Appellants' deposits	67	8	–	97/98	
Renters' deposits	11	–	–	96/97	
	1331	–	–	97/98	
Contractors deposits ..	900	–	–	96/97	
	415	–	–	97/98	
Municipal servants' deposits ..	2272	9	–		
Deposits for work					
Miscellaneous deposits (to be specified)	26	3	–	97/98	
Total	5023	4	–		

ENT IV-A.—Municipality of Calicut. Demand, Collection and Balance Statement for the year 1897-98.

CURRENT.

(NOTE.—When penal interest is levied, the amount should in each case be added to the demand.)

Particulass.	Demand as originally assessed by the Chairman			Remitted by the Council on appeal			Demand as finally settled (column 2 *minus* column 3).			Amount Collected.			Amount Remitted on account of vacant houses, &c.			Amount 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.
ax on arts, &c.	~~8096~~ 8128	~~8~~ 8	–	322	8	7	~~7774~~ 7806	[illegible]	–	5449	7	3	–	–	–	39	8	–	~~2285~~ 2317	–	~~9~~ 9
on buildings	~~24600~~ 573	~~–~~ 13	~~6~~ 7	~~25~~	~~3~~	~~6~~	~~24574~~ 3	~~13~~ 13	–	~~21203~~ 59	~~2~~ 7	~~9~~ 3	–	–	–	~~49~~ 56	~~13~~	–	~~3261~~	~~13~~	~~3~~ 3
on lands	~~9740~~ 66	~~13~~ 13	~~3~~ 3	~~13~~	~~1~~	–	~~9767~~ 66	~~12~~ 13	~~3~~ 3	~~6836~~ 40	~~7~~ 2	~~3~~ 3	–	–	–	–			~~2931~~ 26	~~5~~ 11	–
ter and drainage tax on buildings ..	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–				8528	1	0
” ” lands ..	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
s (gross receipts)	3910	–	–	–	–	–	3910	–	–	3910	–	–	–	–	–	–	–	–	–	–	–
~~Share from Local Funds~~	2053	6	4				2053	6	4	2053	6	4									
on domestic Male servants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
me from markets	1745	–	–	–	–	–	1745	–	–	1643	–	–	–	–	–	–	–	–	102	–	–
” Slaughter-houses	595	–	–	–	–	–	595	–	–	519	12	6	–	–	–				75	3	6
” Cart-stands	80	–	–	–	–	–	80	–	–	56	–	–	–	–	–				24	–	–
ate scavenging fees	2479	10	–	–	–	–	2479	10	–	2252	15	–							226	11	–
rrant fees	–	–	–	–	–	–	–	–	–	–	–	–							–	–	–
on vehicles with springs, &c. ..	~~1277~~ 98	8	–	–	–	–	~~1277~~ 98	8	–	798	8	–							~~478~~ 500	8	–
animals	~~1311~~ 417	~~8~~ 12	–	–	–	–	~~1311~~ 1417	~~8~~ 12	–	897	14	–							~~413~~ 519	~~10~~ 14	–
carts, &c.	–	–	–	–	–	–	–	–	–	–	–	–							–	–	–
t of Buildings	182	4	1	–	–	–	182	4	1	80	2	9							102	1	4
– Lands	196	3	3	–	–	–	196	3	3	193	3	3							3	–	–
Total ..																			~~9400~~ 10060	~~4~~ 14	~~10~~ 10

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TEMENT IV-B.—*Municipality of* Calicut. Demand, Collection and Balance Statement for the year 1897-98—*cont.*

ARREARS.

Particulars.	Balance of old Demand.			Arrears of previous year.			Total Demand.			Amount Collected.			Amount Remitted.			Amount 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.	
x on arts, &c.	425	-	6	1827	-	-	2252	-	6	~~576~~ 7	~~12~~ 8	6				595	2	6	~~1080~~ 79	~~7~~ 6	6	1893-94 to 1896-97.
on buildings	808	4	7	1593	9	5	2401	14	-	~~939~~ 7	~~7~~ 13	~~5~~ 4				280	15	6	~~1181~~ 3	~~7~~ -	~~7~~ 7	1891-92 to 1896-97
on lands	554	11	7	1263	14	2	1818	9	9	734	~~8~~ 15	6				41	1	10	1042	~~15~~ 8	5	1893-94 to 1896-97.
ter and Drainage tax on uildings	1788 -	0 -	8 -	4684 -	7 -	7 -	-	-	-	-	-	-				-	-	-	-	-	-	
" " on lands.	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	
~~lls~~	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	
x on domestic Male servants ..	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	
come from markets	201	3	2	-	-	-	201	3	2	-	-	-				-	-	-	201	3	2	1890-91 and 1891-92.
" Slaughter-houses ..	-	-	-	12	-	-	12	-	-	12	-	-				-	-	-	-	-	-	
" cart-stands ..	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	
rivate scavenging fees ..	59	-	-	324	5	10	383	5	10	248	15	10				1	-	-	133	6	-	1893-94 to 1896-97.
Warrant fees	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	
Tax on Vehicles with springs, &c.	73	12	-	242	12	-	316	8	-	~~55~~ 54	8	-				88	8	-	~~172~~ 4	~~8~~ -	-	1894-95 to 1896-97.
" animals	94	6	-	281	10	-	376	-	-	~~69~~ 70	12	9				~~108~~ 12	~~10~~ 12	-	~~197~~ 2	~~9~~ 7	~~3~~ 3	do
" carts, &c.	-	-	-	-	-	-	-	-	-	-	-	-				-	-	-	-	-	-	
Total ..																			4009	2	5	→ 4005-15-5
																Current			9900	4	10	→ 10060-14-10
																Total			13909	7	3	→ 14066-14-3

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year*	744	9	2
(2) Amount advanced during the year	1027	11	-
Total ..	1772	4	2
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	942	11	-
(*b*) Do. previous years	412	5	2
Balance outstanding at the end of the year* ..	417	4	-
Total ..	1772	4	2

* *Details of Balance.*

(Years need not be given in the case of permanent advances.)

Permanent Advances.								
	Shroff for office Contingencies	20	-	-				
	Manager for seizing carts	10	-	-				
	District medical and Sanitary officer	10	-	-	40	-	-	
1894-95	Law charges to a Pleader	35	-	-				
	Sanitary Inspector for scavenging	2	8	-				
1895-96.	Sanitary Inspector for scavenging	108	3	-				332 - 4 -
	Office Duffadar for feeding attached cows	6	9	-				
1896-97.	Contractor for furniture	80	-	-				
	Law charges - to a Pleader	60	-	-	292	4	-	
1897-98	Law charges - to a Pleader	40	-	-				
	For foot-paths to a Councillor	25	-	-				
	For cholera bandy hire	20	-	-	85	-	-	
	Grand Total				417	4	-	

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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.	
Tax on Animals (Arrears) Amount Written off.	108	10	–	112	12	–	+ 4	2	–	(21) As per list in the Office.

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.	

Proceedings of the municipal Council
Calicut passed at a meeting held on the
23rd November 1898.

Present

M. R. Ry. J. L. Saldanha Avl. Chairman
" C. Sambasiva Iyer Avl.
" P. Karunakara Menon "
" M. A. Subramania Iyer "
Dr. W. Stokes
M. R. Ry. K. R. Ramaswami Iyer Avl.
" O. Krishna Menon "
" Oothamachund Ramchund Seth "
" P. A. Krishna Menon "
" K. Nagappen Nair "

× × × × ×

13) Read endorsement on C No. 646/M 898 dated 15th [illegible]ember 1898 from the Collector of Malabar forwarding Calicut municipal audit report for 97-98 for submission to Government.

Read also Chairman's endorsement thereon.

The report will be submitted to Government.

(Sd) J. L. Saldanha
Chairman

(True Extract)

Chairman
26-11-98

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3687 M

Submitted to the Secretary to Governme[nt] Local & Municipal Department Madras through the Collector of Malabar.

2. The records are being examined by the Secretary, and, as soon as he has finished, the result will be reported to Government. As regards the deficit, it has been proposed to meet it from the savings, and, by a rigorous collection of the outstanding arrears.

Rs 14425 ×

3. As the bills outstanding at the end of 1896-97 were large (Rs 3957) and those which fell due at the end of 1897-98 amounted to Rs 8781, it was found necessary, to trench on funds granted by Government for the Mopla b[illegible]ial ground. Rs 4176/ were appropriated with [illegible] sanction of Government (Vide G.O. [illegible] 50-M-Mis dated 10th March 1897 (Local & Mu[illegible]e). Rs 3262-10-0 have been already paid for fitting up the burial ground and the balance will be paid out of the current revenue of the municipality.

J. Sadanka
Chairman

Municipal Office
Calicut 26th November 1898

Rd. Ind on C. No. 646/M 98

2nd

Forwarded.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3687 M

Submitted to the Secretary to Government Local & Municipal Department Madras through the Collector of Malabar.

2. The records are being examined by the Secretary, and, as soon as he has finished, the result will be reported to Government. As regards the deficit,× it has been proposed to meet it from the savings, and, by a rigorous collection of the outstanding arrears.

Rs 14425 ×

3. As the bills outstanding at the end of 1896-97 were large (Rs 3957) and those which fell due at the end of 1897-98 amounted to Rs 8781, it was found necessary, to trench on funds granted by Government for the Mopla burial ground. Rs 4176/ were appropriated with the sanction of Government (Vide G.O. No. 450-M-Mis dated 10th March 1897 (Local & Municipal). Rs 3262-10-0 have been already paid for fitting up the burial ground and the balance will be paid out of the current revenue of the municipality.

Municipal Office
Calicut 26th November 1898

[illegible]
Chairman

Ind on C. No. 646/M 98

Forwarded.

The Collector [illegible]

has not yet recovered from
the financial disorder into
which it fell in the time of
Mr Varada Row. The late
Chairman, M.R.Ry Swami-
-natha Iyer Avl, did all that
was in his power to improve
the condition of the muni-
-cipal finances and the
tone of the administration.

Collector

Calicut
30-11-98

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