5.8.09.
15-9-09
12.2.10
22-4-10
13.5.10.
18.7.12
28-10-15
10 11/23 BIII

[L. & M. 2,000—1-3-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 854 M

DATED 2-5-98

INDEXED p.A

DESPATCHED

[Despatch Abstract.]

Accounts.

Recording, with remarks, report on the audit of the _____ of the Cannanore Municipality for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

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

L. & M.
300 -16-2-98.

Papers to be read in Proceedings:—

Again G.O., No. dated 189 ,

Again G.O., No. dated 189 ,

Current No. 1123.2 of 1898, dated , from The Chairman M.C. Cannanore.

,, ,, ,, 189 , ,, , ,,

,, ,, ,, 189 , ,, , ,,

Secy. Mis. ORDER. No. 854 M. Mis. 2/5/98

Recorded with the following remarks:—

(1) It is to be regretted that the accounts of the Cannanore Municipality continued to remain in a most disgraceful state, owing to the apathy and negligence of the late Chairman Mr. Rego. The Govt. however, trusts that the present Chairman Mr. R. Ry. T. Kunhambu will spare no pains to place matters on a satisfactory footing.

(2) The cash-book should be written up from time to time as the transactions occur and should be regularly closed every month under the Chairman's signature.

(3)

(3) Immediate steps should be taken to adjust the advances referred to in para. 9. (c) of the audit report, some of which date as far back as 1890. The irregularities in passing the Overseers' bills noticed by the Inspector at the end of the same paragraph should not be repeated.

(4) The maintenance of the demand register for private scavenging fees should be entrusted to a responsible clerk in the Municipal office and not to a petty maistry on Rs 8.

(5) The omission referred to at the end of para. 9(c) of the report should be guarded against in future.

V.R
24/4/98

To The Chairman M.C. Cannanore
Thro' the Coll.r of Malabar.
" " Accnt. General.

Custom 472 R&P

Forwarded.
W. J. Murphy
Secy. Mun. Coun.
19/3/98

COLLECTOR
17 MAR 1898
MALABAR

Order

Local & Munl. (189) Department.

1123 M.

CURRENT No. 472 R&P

1123 M.

From The Chairman Municipal Council Cannanore

No. 2123

Dated 8th March 1898
Received W. J. Murphy
Registered
Enclosures 2
Spare copies

SUBJECT.

Submitting replies to the audit report for 96/96 together with the audit report & extract from Council's resolution approving the same

BACK PAPERS.

G.O.	No.	Department.	Date.
80	569	Rev Dep	14-3-98
	384	Rev Dep	16-2-98
	2380	Rev Rec	29-10-97
	204	Rev Dep	11-2-98
	529	Rev Dep	20-3-98
	1642	Rev Rec	17-7-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office
Cannanore 8th February 1898

No. 2123

LOCAL & MUNICIPAL D...
CURRENT No. 1123 M.

From
The Chairman
Municipal Council
Cannanore

To
The Secretary to Government
Local and Municipal
Thro' The Dist. Collector
Malabar

Sir,

I have the honour to submit the report of the Assistant Accountant General and Inspector of Local Fund accounts on the audit of the accounts of this Municipality for 1895/96, with copy of the Council's resolution thereon dated 2nd March 1898.

Government has already come to know (as appears from Proceedings no. 384. M. Mis dated 16th February '98) from my letter to the Collector of Malabar no. 1708 dated 16th December 1897 that no action was taken on the report, that the first information I had that there is such a report due to Government was given me by the present manager (who was appointed in November 97) and that the report itself was not forthcoming in the office. I applied to the Accountant General for a

copy

copy of the report and a copy has been received on the 17th February '98. It was only then that I read the report which discloses a state of things highly unsatisfactory. Various irregularities and defects had been noticed in the audit notes which have been already replied to. From the copy of my letter to the Collector and District Magistrate which I submitted to Government with letter no. 1933 dated 7th February '98 Government will have known the various defects, irregularities and fraudulent ways of the office and collection Establishments which I tried to discover and punish. But these defects, irregularities and frauds had been allowed to continue to prevail unchecked for so many years and everything in the office appears in such a confusion that it is not possible to introduce a proper & effective system of supervision & management thoroughly all of a sudden, but only gradually. I have either suspended or dismissed the former establishments and appointed new hands in their stead, who, with the exception of the present manager, who has some experience of Municipal matters, are all inexperienced. Efforts are however pushed on as vigorously as possible to systematize everything and I hope that a satisfactory state of things may be expected hereafter.

569 Pub
14-3-98

The necessary registers in the prescribed forms have been indented for on the Lawrence Asylum Press Madras and will be brought into use as soon as they are received.

As regards the extraordinary practice of making advances to the overseer for works, it has been put a stop to. Even if any advance is necessary in any emergency, it has been thought that, after taking a security from the overseer, a small sum not exceeding Rs 25 may be given him as permanent advance. At present works are given on contract and payments made only after they are completed and the measurements & work properly certified to by a Councillor.

With reference to the Private Scavenging fees, I beg to state that there is no record or register of the fees in relating to the arrears of last & previous years to be found in the office. I beg to refer to my letter to the Collector referred to in para ? above for details about the conduct of the Scavenging Inspector and about the supposed arrears of Scavenging fees. A register is opened for the current year and the system of granting counterfoil receipts has been introduced. The collection of these fees has greatly suffered owing to the neglect on the part of the Inspector (suspended) & misappropriation by him - A new man has been since appointed.

The Suggestions made with regard to the House, Land and Profession taxes in para 9 (c) of the report have been carried out as far as practicable

practicable during the current year and will be fully acted upon in the ensuing year. The counterfoil receipts are previously numbered and the number of forms in each book is certified to by the Chairman-

I have already addressed Government (vide my letter No. 1933 dated 7th February '98) that the auditor, when he comes to inspect the accounts of 1896/97, may be detained for 2 months or thereabouts to make a thorough examination of all accounts.

569 14-3-98

In conclusion, I have the honor to state that it shall be my earnest endeavour to reorganise and systematize everything in the office and to guard against the recurrence of the defects and irregularities noticed in the past.

I have the honour to be,

Sir,

your most obedient Servant

Goonjambo
Chairman

Enc in C No 208/m 98.
Forwarded
[illegible]
Collector.
21-3-98

Proceedings of the Municipal Council of Tanjanore at a special meeting held on Wednesday the 2nd March 1898.

Present.

M.R.Ry. G. Kunjambu, Avergal
Chairman.

Surgeon-Captain Molesworth
Mr. M. Sorabjee
M.R.Ry. O. Raman Avl.
" K. Krishnan "
" M. Unnichoyi "

I Read audit report for the year 1895/96 and Chairman's draft reply to the same
Approved.

× × ×

Ijuc Eachrach.

Goonjambo
Chairman

Municipal Office
Tanjanore. 8th March 1898.

1123 M. 98

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

Dated 16 January 1897.

To

THE Accountant General,

Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Cannanore Municipality for the year 1895-96.

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

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

4. The closing Balance, viz., Rs. 4276-6-4, ~~was in agreement with~~ differs by Rs 2 from that appearing in the ~~Bank~~ / Treasury Pass Book, after allowing for outstanding cheques, and for deposits. and for the collections of 31st March 96 amounting to Rs 738-0-1 remitted in April 96. This difference, which was due to the incorrect credit of certain Magisterial fines was pending adjustment at the time of audit

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

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

6. A note on all the discrepancies and defects noticed in the accounts ~~has been placed in the hands of~~ is being forwarded to the Chairman.

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

~~8 Nothing was discovered important enough to call for immediate action on the part of Government,~~ ~~or~~

~~The following points deserve to be brought to the immediate notice of Government~~

2 / 11234 / 96

8. The attention of Government may be drawn to the extremely unsatisfactory state of this Municipality. The whole office is thoroughly disorganized, its unpunctuality and want of attention to all business like requirements, being notorious.

Government

Government is already aware of the great delay which has for years occurred in the submission of the Annual Administration reports, and in the return of the Audit Notes of the inspecting staff of this office. They have also had occasion to notice the inordinate delay in the despatch of the Audit reports for years 1891/92, 1892/93, & 1893/94, which were all forwarded to Government together on the 12th February 1895, vide para: 6 of G.O. No 529 M. Mis dated 25.3.95. The audit report for 1894/95, which was despatched by this office through the Chairman on the 30.3.96, has not yet, it is believed, been forwarded to Government by the Municipal office, notwithstanding the improvement promised by the Chairman in para 3 of his remarks under "1893/94", embodied in the G.O above mentioned. As it is to be feared that the present report may be similarly detained, I would suggest a copy being sent direct to Government who would then be in a position to enforce the punctual return of the original, with such explanation as the Chairman might find it possible to offer.

Received - this
GO 1613
17-7-97

9. The following are some of the more important points noticed in the course of the audit.

(a) The cash book, which is a most important record was only posted up to the end of October at the time of the commencement of the audit, viz 10th Dec. 96. It was not possible therefore to verify the cash balance in hand. Further, from April 96, the book had not been closed monthly under the Chairman's signature.

(b) The great majority of the registers in use are in manuscript, and most of them not in the form prescribed by Government. As a consequence, it is not possible in many cases either for the Municipal office or the inspecting staff, to satisfy themselves that all moneys received are properly accounted for, or that advances and deposits are duly adjusted. The necessity for the introduction of the prescribed printed registers, whereby the proper checks could be applied, has been repeatedly brought to the Chairman's notice, but without avail.

The present Chairman says that this practice has now been put a stop to

(c) An extraordinary system obtains in this Municipality under which advances are made to the overseer for every conceivable kind of work. If an office table has to be mended, a wall whitewashed, or a pleader engaged on behalf of the Municipality, the overseer receives a suitable advance. That this is highly undesirable in the case of a subordinate who furnishes no security, will be seen from the fact that, at the end of March 96, out of a total unadjusted balance of Rs. 2562-12-6 on account of advances, the overseer had to account for Rs. 2318-2-6. The former figure includes one item dating so far back as March 90. In this connection, attention is invited to the details of balance in statement V attached. Even when vouchers are submitted by the overseer in adjustment of the advances received, they generally furnish no evidence of the fact that the work for which the charges are said to have been incurred, was actually performed. For instance, when the work is the repair of a road, the overseer merely submits a bill on a scrap of paper, setting forth that so many coolies were employed for a certain number of days, at so much a day. No muster rolls in the prescribed form are furnished, nor does the bill contain any certificate signed by

the

the chairman or a Councillor, as in the case of other Municipalities, that the work has been inspected, and has been satisfactorily carried out.

(d) The check over private scavenging fees is most defective. The demand register is maintained by a maistry on Rs 8/a month, who is solely responsible for the transactions connected with this class of revenue. No counterfoil receipts are granted when payments are made, the practice being, it is stated, to issue receipts on slips of paper on the fees being tendered. It is thus not possible to see whether all the collections have been brought to account.

(e) In the case of House, Land, and Profession taxes, the check is equally defective. In the majority of cases it was noticed that the receipts were granted in the form prescribed for distraint fees, instead of that for payments on account of the taxes themselves. The explanation offered was that in nearly every case the tax is not paid until the issue of a warrant, and that it is convenient to furnish the receipt in the distraint form then in the hands of the bill Collectors. The proper forms should however, I think be used, and the receipt books should be previously numbered, and the number of forms in each certified to under the Chairman's signature. This is not now done and the irregular removal of counterfoils is therefore possible. The most serious defect however, in the present procedure, is the omission to note on the counterfoils, in the spaces provided for the purpose, the dates of collection, of remittance into the

The present Chairman says that the System of granting Counterfoil receipts has been introduced

This is due to the Inspecting character of some of the clerks, who have been suspended by the present Chairman.

This is now being acted up to by the present Chairman

Office, and of credit in the chitta. The absence of this information renders it impossible to see whether the realisations have been actually credited.

(f) Numerous counterfoil warrant receipt books (in which receipts for taxes are usually granted in this municipality as stated above) were not produced for inspection. For instance, in the case of Profession Tax for the 2nd half of 1895/96, books containing no fewer than 636 receipts were missing as shown in the margin. Even those produced were found in many cases to be incomplete, a large number of counterfoil receipts, of an aggregate value of about 400/- being missing. Whether in these cases the taxes were paid or not, it is not possible to say, but where the receipts cannot be produced, the presumption is, the money has been paid.

1 to 345, 453 to 604
1066 to 1204.

10. From the above it will be seen that both in the matter of the check of receipts, and the efficient control of expenditure, the procedure followed in this Municipality is most defective. In almost every detail it requires reform, though I have endeavoured to confine myself here to the more important points. The general conclusion to which I have reluctantly come is that owing to the apathetic attitude of the Chairman, and the absence of proper registers, forms and procedure, the door is open to grave irregularities which it is almost impossible for the inspecting staff to detect in the limited time at their disposal. They cannot, as a rule, do more than indicate the

directions

th directions in which the local practice is defective,
In leaving it to the authorities on the spot to introduce
ha the necessary reforms. In this Municipality the sug-
(a gestions made from time to time by the various in-
m specting officers have been systematically ignored, with
a the result that in account matters it is now one of the
f worst in the Presidency.

I fear, however, that mere instructions will
be of little avail, and that no improvement can be
looked for until a thorough change is made in the
personnel of the office, and its outdoor staff. The
present establishment is so wedded to its slothful &
irregular habits, that it would be most difficult for
it to adopt improved methods, even were it anxious
to do so, which there is reason to believe is not the case.

I should have been glad of the opportunity
of laying my views on these matters before the Chair-
man personally, but he was restrained from attending office
while the Audit was in progress. Shortly after my
arrival, I was visited by several of the Municipal
Councillors to whom I explained my regret at the
absence of the Chairman, when one of them, Mr. K
Choyi, promised to inform him of my wishes.
Whether he did so or not, I cannot say, but if
he did, his representations were evidently of
without avail.

I have &c.

(Signed) W. J. J. Williamson
Asst. Acctt. General and
Inspector of L. F. Accounts.

Nicely Chairman but Repo is no more in office. The present Chairman is trying to improve the state of the office

Forwarded to the Secretary to Governme
(Local and Municipal Department) through t
Chairman Municipal Council, Cannanore.

2. The state of affairs disclosed is startling
The only effectual remedy appears to be a radica
change in the personnel.

(Signed) J. C. Harrison
21.1.97.
Accountant General C

CALICUT.
JAN 28 1898
Copy forwarded to the Chairman municipal
Council, Cannanore in continuation of 170/727 dated 10-2-98

Camp Mangalore
15th February 1898.

M. Leonard
Asstt: Inspr of L.F. accts

Statement I.

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

Heads of Account.	1895-96. Details of Minor heads. Rs.	A.	P.	1895-96. Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
1. Balance brought forward—									
a. Municipal Fund				4362	10	2	4360	-	-
b. Endowments									
c. Water-tax Fund									
Total ..									
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 53) ..	3074 69	8	-				3390	-	-
b. Tax on buildings (section 63) ..	6130 22	12	7/3				10690	-	-
c. Tax on lands (section 63) ..	2154	1/7	9/2				3750	-	-
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	625	8	-				710	-	-
f. Tax on animals (section 77) ..	655	4	-				730	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	564	-	-				550	-	-
h. Tolls (section 91)—				15796	2	4			
Gross receipts	2803	-	-	16006	6	5	2500	-	-
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..	3	4	-				10	-	-
iii. Tax on lands							10	-	-
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls				3	4	-			
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				15999 16009	6 10	4 5	22340	-	-

Statement I—*cont.*

Heads of Account.	1895-96. Details of Minor heads. Rs.	A.	P.	1895-96. Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
				15999	6	4			
Brought forward ..				~~16009~~	~~10~~	~~5~~	22340	-	-
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands							10	-	-
ii. Rent of buildings ..	3	-	-						
iii. Avenue receipts ..	31	5	6						
iv. Fees from Travellers' Bungalows	27	-	-	61	5	6	30	-	-
b. i. Sale-proceeds of lands ..	25	-	-						
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.				25	-	-	20	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	60	-	-				60	-	-
d. i. Fees from educational institutions	4904	11	-				3750	-	-
ii. Other revenue from educational institutions ..				4964	11	-			
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	6	10	-				10	-	-
ii. Other Hospital receipts ..	~~30~~ 37	~~14~~ 8	-	~~37~~ 45	~~8~~	-	40	-	-
f. i. Income from markets ..									
ii. „ slaughter-houses ..	642	-	-	642	-	-	640	-	-
g. Other fees									
i. Distraint fees	88	9	6				30	-	-
ii. License fees	~~250~~ 260	5	6				250	-	-
iii. Cart-stand fees ..	156	-	-				160	-	-
iv. Fees from extracts from Birth and Death Registers ..	~~12~~ 10	-	-	~~506~~ 494	15	-	10	-	-
h. Fines—									
i. Fines under Municipal and other Acts	301	4	-	301	4	-	200	-	-
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							210	-	-
ii. Educational									
iii. Medical									
j. Premium on loans									
				22496	1	10			
Carried over ..				~~22540~~	~~5~~	~~11~~	27760	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. Rs.	A.	P.	1895-96. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
Brought forward ..				~~22496~~ 22540	1 ~~5~~	10 ~~11~~	27760	-	-
5. Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	1033	7	9				600	-	-
Other purposes ..	72	-	-	1105	7	9	20	-	-
ii. Medical	~~148~~ 158	14	2	~~148~~ 158	14	2	110	-	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes	358	-	-	358	-	-	360	-	-
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes	1324	5	4	1324	5	4	1080	-	-
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	564	4	-				550	-	-
ii. Other purposes				564	-	-			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	30	-	-						
iii. Fees for numbering carts, &c.	2	-	-	32	-	-			
				26039	1	1			
Carried over ..				~~26049~~	~~5~~	~~2~~	30780	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				26049 39	5	2	30780	-	-
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	289	-	-	289	-	-			
Total Receipts ..				26,338 28	5	2	30780	-	-
Add opening balance ..				4362	10	2	4360	-	-
Grand Total ..				30,700 690	15	4	35140	-	-

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 land at ~~annas~~ 7½ per cent. of rent value. ~~for every 80 square yards.~~
3. Water tax on buildings and lands is 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 ~~the maximum~~ Schedule rates.
7. License-fees are levied at the rates sanctioned in G O. 193 / 13.6.85 & 18m / 11.1.86.
8. The house-tax registers were last revised in the official year 92/93, and the land tax registers in the official year 92/93.
9. The 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 leased out are estimated on the rental paid for similar size buildings

Statement II.

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

Heads of Account.	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications							570	-	-
b. Buildings									
c. Drainage							700	-	-
d. Water-supply									
e. Miscellaneous public improvements									
2 REPAIRS—									
a. Communications	1142	2	7				1400	-	-
b. Buildings	668	8	7	1810	11	2	1000	-	-
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	30	10	2						
ii. Establishment	-	-	-				120	-	-
iii. Contingencies	-	-	-	30	10	2			
e Miscellaneous public improvements									
3. ESTABLISHMENT	180			180			180	-	-
4. TOOLS AND PLANT AND OTHER STORES	-	-	-				80	-	-
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 ..				2021	5	4	4050	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	37	9	3	37	9	3	40	-	-
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	3118	-	-				3100	-	-
b. Contingencies ..	455	8	8	3573	8	8	660	-	-
Carried over ..				3611	1	11	3800	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3611	1	11	3800	-	-
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	1768	13	-				1760	-	-
b. Result Grants	1095	10	-				1280	-	-
c. Contingencies	250	10	-	3115	1	-	310	-	-
3. Salary Grants									
4. Result Grants	500	-	-	500	-	-	700	-	-
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	240	-	-				240	-	-
ii. Contingencies	24	-	-	264	-	-	20	-	-
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment	179	8	-				180	-	-
ii. Contingencies	-	6	-	179	14	-	50	-	-
c Other items	43	12	-				120	-	-
(d) Drawing masters ..	88	1	-	131	13	-	90	-	-
Total, Grant II ..				7801	13	11	8550	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1648	12	11				1640	-	-
b. Medicines and Supplies ..	1086	9	3				1200	-	-
c. Diet of Patients	874	13	6				970	-	-
d. Sundries and Contingencies ..	497 484	7 -	10 6	4107 4094	11 4	6 2	680	-	-
e. Contributions to Local Boards..									
				4107 4094	11 4	6 2	4190	-	-
Carried over ..									

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				4107 4094	11 4	6 2	4190	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	205	-	-				270	-	-
ii. Sanitary Inspection ..	186	-	-				210	-	-
iii. Medical reserve staff ..	33	-	-				30	-	-
iv. Cutlers' Establishment ..	9	-	-	513	-	-	10	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	312	-	-				310	-	-
b. Contingencies	83	4	4	395	4	4	590	-	-
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—									
a. Establishment	189	2	-				190	-	-
b. Contingencies	37	14	10	227	-	10	10	-	-
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	2957	7	11				3130	-	-
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1649	3	1	4606	11	-	1620	-	-
b. Private scavenging—									
i. Establishment	656	4	8				650	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	631	-	-	1287	4	8	630	-	-
	5	-	-				100	-	-
c. Cholera charges	41 75	7	10	46 80	7	10	210	-	-
d. Contingencies									
Total, Grant III ..				11183 11204	8 -	2 10	12450	-	-

Statement II—*cont.*

Heads of Account.	1895–96. Details of Minor Heads. RS.	A.	P.	1895–96. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895–96. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment									
b. Contingencies	590	7	4	590	7	4	1180	-	-
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies							120	-	-
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-engines, buckets, repairs, &c.									
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				590	7	4	1300	-	-

Statement II—*cont.*

Heads of Account.	1895–96. Details of Minor Heads. RS.	A.	P.	1895–96. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895–96. RS.	A.	P.
Brought forward ..				590	7	4	1300	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	309 336	7	6 5				450	-	-
iii. Printing									
iv. Compensation for lands ..	166	9	9	475 503	10 1	3 2	150	-	-
v. Other items									
Total, Grant IV ..				1066 1093	1 8	7 6	1900	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	949	14	8				960	-	-
ii. Inspection	330	-	-	1279	14	8	360	-	-
b. Collection of Municipal Taxes—									
i. Establishment	696	9	5				700	-	-
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	154 142	1 12	7 8	850 839	11 6	1 1	10	-	-
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	294	14 3	3 7				300	-	-
e. Contributions for Central office and Audit establishments ..	170	-	-	521 519	14 3	3 7	170 50	-	-
(f) Collector's clerks — ..	52	-	-						
Total, Grant V ..				2638	7	11 4	2550	-	-
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Advances recoverable—									
a. Permanent									
b. Others	1630 64	-	-				1500	-	-
Refunds of other than current collections.	25	-	-	1655 89	-	-	350	-	-
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				26,414	4	11	31350	-	-
Balances—									
a. Municipal Fund				4286 76	10	5	3790	-	-
b. Endowments									
c. Water tax Fund									
Grand Total ..				30690 30700	15	4	35140	-	-

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	* 4388 22	2	5
Other Liabilities (in detail) ..			
Whitewashing buildings	20	10	6
Repairs Travellers Bungalow	1	2	-
" Kraft Road ..	5	-	-
" Hospital building	3	6	-
" Anaedook	-	7	6
" Church road	8	-	-
" Hospital road	-	6	-
" Post office	-	2	-
" Stanlow road	1	-	2
" Culvert Mulladavoo	3	3	7
Cholera Charges	5	-	-
Killakuttaja road	-	2	-
R. C. Church	-	2	-
Jail Road	4	4	5
Whitewashing N. School	7	14	10
Mannanar Road	-	3	-
Bearer's line "	-	2	-
Vayakatherov "	8	9	1
Anjookandy "	1	-	-
Kalkat "	-	11	11
Toll gates "	5	15	-
Office rent	50	-	-
Feeding charges	4	9	6
Reader grant	100	-	-
Hospital charges	134	15	8
Cost of gravel	94	1	10
Science Apparatus	28	10	1
Cost of medicines	92	14	-
Repairing lamps	33	-	-
Total	615	9	-
Total ..	5014 5004	11	5

Assets.

		RS.	A	P.
Municipal Balance ..	Cash	4,286 76	10	5
	Securities ..			
Deposit Balance ..	Cash	2702 72	1	1
	Securities ..	124	5	3
	Cash in hand ..	2	8	-
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		1500	-	-
	Total ..	8675	8	9
Value of Premises, &c.		9050	-	-
Do. of Tools and plant		986	13	-
Do. of Live stock				
Do. of Furniture		4468	-	-
Arrears of taxes, &c.		11217 10925	-	3 6
Other assets (in detail)				
Interest due on Jubilee scholarship endowment		@ 119	11	4
	Total ..	25841 34405	8	7 6 3
Claims—				
Advances Recoverable—				
Permanent advance		20	-	-
Advances for works, &c. ..		2542 2508	12	6
	Total ..	2528 62	12	6
Grand Total ..		37079 36634	2	9

* This includes the value of Pro: Notes purchased on account of the endowment for the Jubilee scholarship, since the same is included under deposits. It was pointed out in the previous inspection notes to omit the same from deposits and show as an endowment in the statement to Note II only under Assets. (Vide also para: 1(4) of the Official memo: W. 1171 d/ 13.10.96) but without any effect.

@ It was stated that the interest was received only up to October '93. The amount due up to October '95 has been calculated with reference to the interest paid each half year up to October '93.

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

	RS.	A.	P
Balance brought forward ..	4129	12	-
1. Deposits by Appellants	1079	11	8
2. Do by Renters	695	-	-
3. Do. by Contractors	626	-	-
4. Do. as Security by Municipal Servants			
5. Deposited for the execution of work for which Private Parties are liable ..	56	1	1
6. Other Deposits under the Act or bye-laws	45	13	-
Total Receipts ..	2446	8	9
Grand Total ..	6576	8	9

	RS.	A.	P.
1. Credited to Municipal Funds	1023	5	2
2. Returned to Appellants	101	3	6
3. Do. to Renters	642	-	-
4. Do. to Contractors	410	-	-
5. Do. to Municipal Servants			
6. Do. to Parties			
7. Paid to Claimants	10	13	8
Total ..	2187	6	4
Balance * ..	4388	2	5
Grand Total ..	6576	8	9

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* Details of Balance.

	No. of items.	Year. 87/88 RS. A. P	No. of items.	Year. 90/91 RS. A. P.	No. of items.	Year 91/92 RS. A. P.	No. of items.	Year. 92/93 RS. A. P	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	Total. No. of items.	Rs. A. P	Remarks.
Appellants' Deposits ..																	
Renters' do. ..		16 1 3		3 - -						2 8 -		625 4 -		695 - -		1341 13 3	
Contractors' do. ..				- 8 -				120 - -				577 12 -		626 - -		1324 4 -	
Municipal Servants' Deposits																	
Deposits for Work ..		1500 - -		36 7 7		97 15 8		9 10 -		18 2 2		33 4 4		37 9 5		1733 1 2	
Miscellaneous Deposits, viz: Endowment for public scholarships, Pound fees, sale proceeds of Calves &c. Total ..		1516 1 3		39 15 7		97 15 8		129 10 -		20 10 2		1236 4 4		1358 9 5		4399 2 5	

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Statement IV-A.—*Municipality of* Cannanore. Demand, Collection, and Balance Statement for the year 1895-96.

CURRENT.

Tax.	Demand as originally assessed by the Chairman	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A P	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A P	RS. A. P.
1. Tax on arts, &c.	4658 - -	599 8 -	4058 8 -	2952 8 -			1106 - -
2. „ on buildings	8253 10 2 8310 10 3	44 14 2 103 2 -	8208 12 - 8207 8 3	4758 12 9 4758 11 5			3448 15 3 3448 12 10
3. „ on lands	2934 3 1 2934 13 11	1 7 1 2 1 11	2932 12 -	1685 4 9 1685 4 2			1247 13 3 1247 7 10
4. ~~Water tax on buildings and lands~~ ..							
5. Tolls (gross receipts)	2805 - -		2805 - -	2805 - -			
6. Market rents							
7. Slaughter-house fees	642 - -		642 - -	642 - -			
8. Rent of cart-stands	156 - -		156 - -	156 - -			
9. Private scavenging fees	649 12 - 649 37 3	11 12 -	637 12 - 637 7 -	454 7 -			183 5 -
10. Tax on vehicles	655 8 -		655 8 -	564 - -			91 8 -
11. Animals	750 12 -		750 12 -	539 4 -			211 8 -
12. Carts	604 - -		604 - -	490 - -			114 - -
13. Rubbish sale	60 - -		60 - -	60 - -			
14. Traveller's Bungalow Rent ..	27 - -		27 - -	27 - -			
Total ..	22252 15 2 22252 183 13 3	716 7 11 647 13 3	21536 7 3	15134 2 4 23 14 6			6402 1 6 12 1 6

Statement IV-B.—*Municipality of Cannanore*, Demand, Collection, and Balance Statement for the year 189 -9 —*cont.*

ARREARS.

Tax.	Balance of old Demand.	Arrears of previous year.	Total Demand.	Collected.	Remitted.	Written off.	Balance (*minus* columns 5, 6 and 7)	Years to which the balance relates.
1	2	3	4	5				
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.				
1. Tax on arts, &c.	525 13 -	638 - -	1163 13 -	1187 12 6				
2. „ on buildings	949 9 11	2643 2 9	3592 12 8	2388 - -				
3. „ on lands	372 15 10	928 5 4	1301 5 2					
4. Water-tax on buildings and lands ..								
5. Tolls								
6. Market rents								
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees	83 14 -	188 7 -	272 5 -					
10. Vehicles ..	166 8 -	109 8 -	276 - -					
11. Animals ..	292 4 -	271 8 -	563 12 -					
12. Carts ..	134 - -	110 - -	244 - -					
13.								
14.								
	2508 - 9	4888 15 7	7393 15 10	3575 12 6				

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	1187	12	6
(2) Amount advanced during the year	2388	-	-
Total ..	3575	12	6
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	724	-	-
(*b*) Do. previous years	289	-	-
Total amount oustanding at the end of the year* ..	2562	12	6
Total ..	3575	12	6

* *Details of Balance.*

1888-89.	Permanent Advance to L. Head master High school	5 - -	
	Ditto — to Manager	15 - -	20 - -
89-90	Advanced to chairman for Hospital repairs	70 - -	
	Ditto — to Ramunni, 2nd clerk for process fees.	95 - 10 -	
91-92	Ditto — to Overseer for sinking a well	100 - -	
92-93	Ditto — to — ditto — for completing a Slaughter house	100 - -	
	Ditto — ditto — for process fees —	79 - 11 - 2	
93-94	Ditto — ditto — ditto —	50 - -	
	Ditto — ditto — for Cholera expenses —	50 - -	
	Ditto — ditto — for works —	136 - 7 - 4	
94-95	Ditto — ditto — ditto —	197 - -	
95-96	Ditto — ditto — ditto —	1605 - -	
	Ditto — Alicooty ditto —	25 - -	2508 - 12 - 6
	Sanitary Inspector who underwent training at Madras —	34 - -	34 - -
			2562 - 12 - 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 (a) Tax on arts &c.	3071 8 -	3069 8 -	(–) 2 - -	(1) The difference represents the excess collection the details of which are not known but now transferred to deposits.
(b) Tax on buildings	6130 11 3	6122 12 7	(–) 3 14 5	(2) The difference represents the excess collection made on assessment No 464 of the C Ward, omitted to be transferred to deposits but now adjusted.
			(–) 7 14 2	(3) The difference represents the collections which were made on assessment Nos 894/D, 619/B, 41/A, 774/D, 310/B, 214/C, 688/C, 241/D & 153/C but erroneously shown under House tax instead of under land tax; now adjusted by transfer
			(+) 3 13 11	(4) The difference represents the amount collected on assessment Nos 99/B, 49/C, 497/C, 322/D, 596/C, 595/D & 202/C but erroneously shown under land tax; now transferred to this head.
(c) Tax on lands	2154 7 2	2154 1 9	(+) 7 14 2	(5) Vide remark No (3) above.
			(–) 3 13 11	(6) Ditto — No (4) above.
			(–) 4 5 8	(7) The difference represents the excess collection now transferred to deposits
4 (e) ii – Other Hospital receipts	30 14 -	- 14 -	(–) 30 - -	(8) The difference represents the amount recovered from the Hospital assistant on account of rent given to him without proper sanction: now transferred to 6. (b) ii "Refunds of previous years expenditure" Vide also para 1 (2) of the official Memo: No 1171 dated 13.10.96
(g) ii License fees	250 5 6	240 5 6	(–) 10 - -	(9) Error in classification rectified
iv – Other fees &c.	12 - -	10 - -	(–) 2 - -	(10) Ditto — ditto — ditto —
5 (a) ii Medical	148 14 2	158 14 2	(+) 10 - -	(11) Vide remark (9) above.
6 (b) ii Refunds &c.	- - -	30 - -	(+) 30 - -	(12) Ditto — (8) above.
iv Other items	- - -	2 - -	(+) 2 - -	(13) Ditto (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.
Charges				
Grant III				
1. (d) Sundries &c.	484 - 6	497 7 10	(+) 16 2 -	(14) Error in classification rectified
			(–) 2 10 8	(15) Ditto — ditto — ditto —
(5) (d) Contingencies	75 7 10	41 7 10	(–) 34 - -	(16) The difference represents the amount of extra allowance given to the Sanitary Inspector who underwent training at Madras contrary to G.O. No 914 M (L&M) dt 10.2.94. Now transferred to "Advances Recoverable" pending recovery from the Sanitary Inspector concerned. (Vide Voucher No 8892 (a))
Grant IV				
9. Other charges				
iii Printing	336 7 5	309 - 6	(+) 16 2 -	(17) Vide remark No (14) above
			(–) 11 4 11	(18) Error in classification rectified.
Grant V				
(b) ii Purchases &c.	142 12 8	154 1 7	(+) 11 4 11	(19) Vide remark No (9) above.
(d) Office Contingencies &c.	297 3 7	299 14 3	(+) 2 10 8	(20) ditto — No (15) above.
Advances recoverable				
(b) Others	1630 - -	1664 - -	(+) 34 - -	(21) Vide remark No (16) above.
		Deposits		
6. Other deposits	45 13 -	56 1 1	(+) 2 - -	(22) Ditto — No (1) above.
			(+) 3 14 5	(23) Ditto — No (2) above.
			(+) 4 5 8	(24) Ditto No (7) above.
	D. C. B. Statement (Current)			
1. Tax on arts &c.				
Col: 3	599 8 -	601 8 -	(+) 2 - -	(25) The difference represents the amount of remission granted on assessment No 705 by the Council, but erroneously omitted
Col: 5	2952 8 -	2950 8 -	(–) 2 - -	(26) Vide remarks Nos (25) & (1) 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.
2.	Tax on buildings	8310 10 3	8253 10 2	(-) 57 . 11	(27)	The difference represents the total amount of tax remitted by the Chairman himself on petitions, but erroneously treated as remission by the council
				(+) . . 10	(28)	The difference represents the amount by which the remission by the council on assessment No 353 of the A ward was short taken into account now included both under "demand" and "remission"
	Col: 3.	103 2 .	44 14 2	(-) 57 . 11	(29)	Vide remark No (27) above
				(+) . . 10	(30)	— Ditto — No (28) above
				(-) 1 3 9	(31)	The difference represents the amount of tax on assessment No 79 of B Ward which was treated as struck off, while the tax was credited on 3.3.96. now omitted from this head
	Col: 5.	4758 11 5	4750 12 9	(-) 7 14 2	(32)	Vide remark No (3) above
				(-) 3 14 5	(33)	— Ditto — No (2) above
				(+) 3 13 11	(34)	— Ditto — No (4) above
4	Col: 8	3448 12 10	3457 15 3	(-) 5 13 7	(35)	The difference represents the total amount of assessments on Nos 1808, 464 of A ward, 570 of B Ward and 165 of D Ward which were struck off but included both under "remission" and "balance" now omitted from this head.
				(-) 1 2 1	(36)	The difference represents the amount of tax on assessment No 60 of C ward which was credited on 30.12.95 but erroneously shown under balance, now omitted from this head.
5						
6				(-) 2 9 8	(37)	The difference represents the portion of the tax adjusted from deposits on account of assessment No 353 of A ward, but erroneously shown as outstandings now omitted from this head.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.		Remarks.
			(-) 3 13 11	(38)	Vide remark No (34) above
			(+) 7 14 2	(39)	— Ditto — No (32) above
			(+) 3 14 5	(40)	— Ditto — No (33) above
			(+) 1 3 9	(41)	— Ditto — No (31) above
			(+) . 10 10	(42)	The difference represents the assessment on No 356 which was omitted to be shown as balance
			(+) . . 2	(43)	The difference was due to the incorrect bringing forward of the assessment on No 409 of B Ward as balance
			(+) . 1 7	(44)	— Ditto — 425 of B, the same having been shown under tax
			(+) 5 13 7	(45)	Vide remark No (35) above
			(+) 2 9 8	(46)	— Ditto — No (37) above
			(+) 1 2 1	(47)	— Ditto — No (36) above
			(-) . 10 10	(48)	— Ditto — No (42) above
			(-) . . 2	(49)	— Ditto — No (43) above
			(-) . 1 7	(50)	— Ditto — No (44) above
3. Tax on lands. Col: 2.	2934 13 11	2934 3 1	(-) . 10 10	(51)	The difference was due to the treating of the remission granted by the Chairman as the remission by the council now adjusted by taking in abatement of the demand
Col: 3.	2 1 4	1 7 1	(-) . 10 10	(52)	Vide remark No (51) above
Col: 5.	1685 4 2	1684 14 9	(+) 7 14 2	(53)	Vide remark No (5) above.
			(-) 3 13 11	(54)	— Ditto — No (6) above.
			(-) 4 5 8	(55)	— Ditto — No (7) above.
Col: 8.	1247 7 10	1247 13 3	(-) . 1 7	(56)	Vide remark No (44) above
			(-) . 4 10	(57)	The difference was due to the incorrect inclusion of assessment No 60 of C Ward under balance while the tax was credited on 30.12.95 now omitted from the balance

Statement VI (contd)

Statement of Differences - contd.

Head of Account	As per Municipality's statement	As per accompanying report	Difference more or less	
			(+) " 6 "	(58) The difference was due to the incorrect bringing forward of the amount outstanding on item No 149 of C. Ward. Now rectified.
			(+) " 5 10	(59) The difference was due to the omission to show as balance, the portion of the tax on assessment No 356 of the A ward yet remaining to be collected; now included.
9. P. S. fees				
Col. 2	649 3 "	637 12 "	(+) " 5 "	(60) The difference was due to the correct demand as per demand register
			(-) 11 12 "	(61) The difference represents the demand reported to have been cancelled by the Chairman but erroneously shown as remission by the Council.
Col. 3.	11 12 "	" "	(-) 11 12 "	(62) Vide remark no (61) above
Col. 8	183 "	183 5 "	(+) " 5 "	(63) — Ditto — no (60) above
	D. L. B. Statement - (arrears)			
2. Tax on buildings				
Col. 2	949 9 11	948 12 10	(-) " 13 1	(64) The difference is due to the adoption of audited figures as per last report.
Col. 6.	" "	106 " 11	(+) 106 " 11	(65) Error in classification rectified
Col. 7.	121 9 10	15 8 11	(-) 106 " 11	(66) Vide remark no (65) above.
Col. 8.	2099 3 "	2098 5 11	(-) " 13 1	(67) Vide remark no (65) above
3. Tax on lands.				
Col. 6	" "	7 5 4	(+) 7 5 4	(68) Error in classification rectified
Col. 7.	7 5 4	" "	(-) 7 5 4	(69) Vide remark no (68) above

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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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