[L. & M. 1,000—1-3-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 901. M.

DATED, 12—5—98.

INDEXED.

[Despatch Abstract.]

Accounts.

Recording report on the audit of the —— of the Caledonia 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.

Thro' the Collector of Malabar

Local & Munl. (189 8) Department.

CURRENT No. 1495 M

COLLECTOR
28. APR.-1898
MALABAR

From

The Chairman Municipal Council Calicut

UNDER SECY TO GOVT. MAY 98

N/mis

Order. No. 901 M. Mis. 12/5/98.

Recorded

VR 10/5/98

11.5.98

No. 42

Dated 19th April 1898

Received

Registered

Enclosures 2

Spare copies

SUBJECT.

Forwarding report on the audit of the accounts of the Calicut municipality for the year 1896-97

Endt. No. 296 ...

Forwarded.

[signature] Ag. Collector

Calicut 30.4.98.

To

The Accountant-General. A&O

Ordp. 13/6/98

TR 12/5/98

a 10/5 TA 6/5/98 6/5

BACK PAPERS.

Date

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CHAIRMAN,
1- MAR. 1898
CALICUT MUNICIPAL COUNCIL.

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

Camp: Nilambur

Dated 8th December 1897.

D 2398

To

THE Inspector of Local Funds 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 1896-97.

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

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

4. The minus closing Balance, viz., Rs. 5596-4-9, was in agreement with that appearing in the ~~Treasury~~ Bank Pass Book, allowing for outstanding cheques, and for deposits and the Endowment Balance of Rs 750 of-

Vide para 5 of go 2280 dt 19-10-97

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

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

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

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

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

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

I have &c
Sd K. Govindan
Asst Inspector of L. Funds

Forwarded to the Accountant General.

Sd/ W. G. F. Williamson.

14th December 1897.

Asst. Accountant General & Inspector of L. F. Accounts.

No L.F.D

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

L.F.D / 770

[signature]

Accountant General.

Fort St. George
Acctt. Genl's Office
21st February 1898.

Endorsement No. 151/M [illegible]

Forwarded to the Chairman Mpl. Council Calicut.

[signature]

Calicut
26.2.98.

For Collector.

STATEMENT I.

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

Heads of Account.	1896-97. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				–966	9	5	–970	"	"
b. Endowments				7500	"	"	7500	"	"
c. Water-tax Fund									
Total ..									
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	8224	"	6				9700	"	"
b. Tax on buildings (section 63) ..	23739	~~7~~ 5	11				24600	"	"
c. Tax on lands (section 63) ..	~~9046~~ 9048	~~10~~ 9	8				10000	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	1083	12	.				1150	.	.
f. Tax on animals (section 77) ..	1157	2	"				1100	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	446	.	.				560	.	.
h. Tolls (section 91)—	3376	3	6				3380	.	.
Gross receipts	2023	"	7				1850	.	.
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts	11	14	"				10	.	.
ii. Tax on buildings ..	4	9	"				10	.	.
iii. Tax on lands	20	9	"				20	.	.
iv. Water-tax on buildings and lands	.	.	.						
v. Tax on vehicles, &c. ..	1	8	6						
vi. Tax on animals	1	10	"						
vii. Tax on carts, &c. ..									
viii. Evasion of tolls									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	82	2	"				90	.	.
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				~~49218~~ 49220	~~3~~ 6	~~8~~ 8	52470	.	.

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				49218 20	3 6	8 8	52470	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	18	14	u				170	.	.
ii. Rent of buildings ..	320	.	.				300	-	-
iii. Avenue receipts ..	56	3	9				70	.	.
iv. Fees from Travellers' Bungalows	553	.	.				450	-	-
b. i. Sale-proceeds of lands ..	400	.	.				400	.	.
ii. Produce of lands, gardens, &c	23	7	3				40	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	38 8	6 10	3				50	.	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	29	4	6				30	-	-
d. i. Fees from educational institutions	499	4	u				400	-	-
ii. Other revenue from educational institutions ..	-	-	-				-	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..	-	-	-				-	-	-
e. i. Sale-proceeds and composition fees of medicines ..	8	5	u				20	-	-
ii. Other Hospital receipts ..	29	12	3						
f. i. Income from markets ..	1646	u	4				1640	.	-
ii. „ slaughter-houses ..	542	9	1				550	.	.
g. Other fees									
i. Distraint fees	122	8	6				100	-	-
ii. License fees	1801	12	-				2200	-	-
iii. Cart-stand fees ..	51	9	8				50	-	-
iv. Fees from extracts from Birth and Death Registers ..	1	.	.						
h. Fines—									
i. Fines under Municipal and other Acts	329	15	10				250	-	-
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
				6442	4	2			
Carried over ..				55660 2	7 10		59190	u	u

Statement II—*cont.*

Heads of Account.	1896-97. Datails of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				55662 7 10			59190	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	54	-	-				60	.	.
Buildings									
Municipal Schools ..	363	9	u				650	.	.
Other purposes ..	96	6	4				140	"	"
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes	51	-	-				40	.	.
b. From Local Boards—									
i. Education									
ii. Medical	3900	-	-				3900	-	-
iii. Other purposes									
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 ..	2324	8 4	u				2500	.	.
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year							20	.	.
iii. Fees for numbering carts, &c.	27	14	u				40	.	.
Other items	1	u	u				330	-	-
Court costs —	60	12	u	6868 9 12 4					
Carried over ..				62529 4 2			66870	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				625~~29~~31	1~~4~~	2~~5~~	66870	.	.
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	622	11	11				610	.	.
				622	11	11			
Total Receipts ..				63152~~7~~	1~~4~~	7	67480	.	.
Add opening balance ..				6533	6	7	6530	.	.
Grand Total ..				69682~~13~~	6	8	74010	.	.

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 ~~—~~ 1/2 per cent. of rent value. annas 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. in the municipality.
5. Tax on carts, &c, is levied at Rs. 2 per cart per annum. according to schedule C -
6. Tolls are levied at ~~—~~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G O.
8. The house-tax registers were last revised in the official year 91-92, and the land tax registers in the same official year
9. The total extent of land assessed ~~is~~ cannot be given as the assessment is based not on the ~~extent of land~~ acres. but on the annual rental.
10. The mode of estimating the annual rental of houses and lands is as ~~follows~~ mentioned in previous reports.

Statement II.

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

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	527	7	11				730	.	.
b. Buildings	2428	10	7				5430	.	.
c. Drainage							320	.	.
d. Water-supply									
e. Miscellaneous public improvements									
2 REPAIRS—									
a. Communications	10355	2	1				11950	.	.
b. Buildings	636	14	"				750	.	.
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.							300	.	.
ii. Establishment									
iii. Contingencies									
e Miscellaneous public improvements							850	.	.
3. ESTABLISHMENT	759	3	7						
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 ..				14707	6	2	20330	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..	116	12	11				120	.	.
b. Stipends to Normal students ..				116	12	11			
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	1230	9	11				1260	.	.
b. Contingencies ..	371 ~~295~~	12	4				400	.	.
Carried over ..	1625 602	6	3	116	12	11	1780	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..	~~1525~~ 602	6	3	116	12	11	1780	"	"
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	2329	7	8						
b. Result Grants	1017	1	2				2650	-	-
c. Contingencies	568	8	8				730	-	-
3. Salary Grants	464	5	4	~~5446~~ 5517	7	9	750	-	-
4. Result Grants	783	6	-	464	5	4	440	-	-
5. Combined Grants—				783	6	-	1000	-	-
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	239	-	-				240	"	"
ii. Contingencies	26	8	9				30	"	"
7. Miscellaneous—				265	8	9			
a. Buildings, furniture, &c., grants.	60	"	"				100	"	"
b. Common gymnasium--									
i. Establishment	179	-	6				180	-	-
ii. Contingencies	~~76~~	"	"				100	-	-
c Other items				~~315~~ 239	"	6			
Total, Grant II ..				7386	9	3	8000	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	3059	11	8				3100	"	"
b. Medicines and Supplies ..	8318	12	5				7500	"	"
c. Diet of Patients	~~1901~~ 871	"	"				2400	"	"
d. Sundries and Contingencies ..	918	15	1				900	"	"
e. Contributions to Local Boards..	200	"	"				200	"	"
Carried over ..				14398 69	8	2	14100	"	"

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS	A.	P.
Brought forward ..				~~14398~~ 14369	8	8	14100	"	"
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	260	"	"				110	"	"
ii. Sanitary Inspection ..	208	"	"				200	"	"
iii. Medical reserve staff ..	59	"	"				40	"	"
iv. Cutlers' Establishment ..									
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..				527	"	"			
3. Vaccination—									
a. Establishment	575	11	7				600	"	"
b. Contingencies	475	3	3				450	"	"
c. Contributions to Local Boards ..				1050	14	10			
4. Registration of Births and Deaths—									
a. Establishment	334	15	6				340	"	"
b. Contingencies	86	"	"				90	"	"
5. Conservancy, Road cleaning, and Road watering—				420	15	6			
a. i. Establishment	~~8570~~ 8546	14	7				8820	"	"
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	~~1556~~ 1494	14	2				1840	"	"
b. Private scavenging—									
i. Establishment	2431	"	"				2430	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	377	8	10				500	"	"
c. Cholera charges	971	1	7				750	"	"
d. Contingencies	26	"	"						
				13847	1	10			
				30215	2	4			
Total, Grant III ..				30244	8	10	30270	"	"

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment									
b. Contingencies	2976	3	1						
2. i. MARKETS—				2976	3	1	3300	"	"
a. Establishment	84	"	"						
b. Contingencies							80	"	"
ii. SLAUGHTER-HOUSE—									
a. Establishment	48	"	"						
b. Contingencies	240	8	"				50	"	"
3. CHOULTRIES—				372	8	"	240	"	"
a. Establishment	48	"	"						
b. Contingencies							50	"	"
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	168	"	"						
b. Contingencies	32	"	"				170	"	"
5. AVENUES—				48	"	"			
a. Establishment							50	"	"
b. Contingencies				200	"	"			
6. PUBLIC GARDEN—									
a. Establishment	96	"	"						
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	24	6	7				100	"	"
7. SURVEY OF LAND				120	6	7	20	"	"
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.	22	7	7				30	"	"
9. POUNDS—				22	7	7			
a. Establishment									
b. Contingencies									
Carried over ..				3739	9	3	4090	"	"

(a) Prosecutor's pay 179-"-"
His travelling allowa 15-"-"
Law charges 148-14-"
Cost of Burial 4-"-"
346-14-"

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3739	9	3	4090	"	"
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging							60	"	"
ii. Rewards for destruction of wild animals and snakes ..	799 844	15 8	7 7				700	"	"
iii. Printing	51	12	"				60	"	"
iv. Compensation for lands ..	346	14	"	1198 (a)1243	9 2	7 7	310	"	"
v. Other items				4952 4938	11 2	10 10	5220	"	"
Total, Grant IV ..									
GRANT V—									
a. General Establishment—							2430	"	"
i. Office Establishment ..	2390	13	7						
ii. Inspection							740	"	"
b. Collection of Municipal Taxes— Revision Establishment	652 1778	2 11	4 11				1830	"	"
i. Establishment									
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	91 346	6 13	6 6				200	"	"
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies							800	"	"
d. Office contingencies other than (*b*) (ii)	906	2	"				460	"	"
e. Contributions for Central office and Audit establishments ..	463 60	" "	" "				60	"	"
Do to Collector for Municipal Establishment ..				6597 6642	11 4	4 4	6320	"	"
Total, Grant V ..									
REPAYMENT OF DEBT—									
a. Instalments paid during the year	2000	"	"				2000	"	"
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..	2000	"	"				2000	"	"

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..	2000	"	"				2000	"	"
INTEREST—									
a. On account of last year ..	857	11	5				860	"	"
b. " of current year ..	"	"	"	2857	11	5			
Advances recoverable—									
a. Permanent									
b. Others	521	14	8	521	14	8	110	"	"
Refunds of other than current collections.	164	4	11	164	4	11	400	"	"
Discount									
Pensions and gratuities	321	"	"	321	"	"	320	"	"
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				67783	14	5	73830	"	"
Balances—									
a. Municipal Fund				5598	6 7	9 7	3320	"	"
b. Endowments Govt. Grant.				7500	"	"	3500	"	"
c. Water tax Fund									
Grand Total ..				69685	6 13	8 8	74010	"	"

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans	17000	"	"
Deposits to be adjusted ..	5730	5	11
Other Liabilities (in detail) ..	4221	12	11
Amount due to late Road Contractor	1546	14	2
" Light Contractor	454	3	6
" Diet "	578	13	5
" Parke Davis & Co on account of medicines	296	12	3
Amount due to Bell Contractor	585	15	"
Bandy hire of hospital assistants on cholera and plague duties	97	1	9
Result grants	24	14	6
Amount due to Mr Brown on account of cost of a pump	302	11	10
Amount due to the pot well Contractor in digging a pot well	69	12	6
Total ..	26687 2517	8 15	10 10

Assets.

		RS.	A	P.
			6	9
Municipal Balance ..	Cash	5598	7	9
	Endowment Securities ..	7500	"	"
			19	5 11
Deposit Balance ..	Cash	4221	12	11
	Securities ..	1451	"	"
		1511	0	0
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
	Total ..	7634 7274	5	2 2
Value of Premises, &c.		6978	15	2
Do. of Tools and plant		1862	15	"
Do. of Live stock		"	"	"
Do. of Furniture		6508	10	7
Arrears of taxes, &c.		7761	13	3
Other assets (in detail)		128	13	4
× Invol. Contn. for Gymnastic Instructor for January & February 97	Rs 10-0-0	7752	5	3
Do for Drafg. Set master from October 96 to Feby 97	Rs 33-5-4			
Do for Normal Stipends for Jany & Feby 97	Rs 12-0-0			
Cart Stand Licence fee due from Salt Deptt from December 96 to Feby 97	Rs 73-8-0			
		128-13-4		
Claims—				
Advances Recoverable—				
Permanent advance		40	"	"
Advances for works, &c. ..		704 675	9 2	2 8
	Total ..	744	9	2
	Grand Total ..	7752 9443	5 1	8 8

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

	Rs.	A.	P.
Balance brought forward ..	3197	3	5
1. Deposits by Appellants	652	8	"
2. Do by Renters	1951	"	10
3. Do. by Contractors	973	8	10
4. Do. as Security by Municipal Servants	1000	"	"
5. Deposited for the execution of work for which Private Parties are liable..	1611	"	"
6. Other Deposits under the Act or bye-laws	1257	"	"
Total Receipts ..	193	2	8
Grand Total ..	8244	6	11

	Rs.	A.	P.
1. Credited to Municipal Funds	2389	8	"
2. Returned to Appellants	5	"	"
3. Do. to Renters	"	"	"
4. Do. to Contractors	250	"	"
5. Do. to Municipal Servants	100	"	"
6. Do. to Parties	109	11	"
7. Paid to Claimants	26	13	"
Total ..	17	13	"
Balance * ..	2871	10	"
Grand Total ..	5372	11	11
	8244	6	11

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* Details of Balance.

	No. of items.	Year.	No of items.	Year.	No. of items.	Year	No. of items.	Year.	No of items.	Year.	No. of items.	Year. 95/96	No. of items.	Year. 96/97	Total. No of items.	Total. Rs.	Total. A.	Total. P	Remarks.
		Rs. A. P.		Rs A. P.		Rs. A P.		Rs. A. P.		Rs. A P.		Rs. A. P.		Rs. A P.					
Appellants' Deposits ..													18	44 8 "	18	44	8	"	
Renters' do. ..													22	1951 " 10	22	1951	"	10	
Contractors' do. ..											3	1100 " "	8	1000 " "	11	2100	"	"	
Municipal Servants' Deposits													8	1511 " "	8	1511	"	"	In Post Office Saving Bank
Deposits for Work ..													1	" 8 "	1	"	8	"	
Miscellaneous Deposits, viz'											17	60 " 5	79	63 4 8	96	123	5	1	
Total ..											20	1160 " 5	136	4570 5 6	156	5730	5	11	

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

CURRENT.

1 Tax.	2 Demand as originally assessed by the Chairman			3 Remitted by the Council on appeal.			4 Demand as finally settled (column 2 *minus* column 3).			5 Collected.			6 Remitted on account of vacant houses, &c.			7 Written off as irrecoverable.			8 Balance (column 4 *minus* columns 5, 6 and 7).		
	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.	9958	8	"	315	8	"	9643	"	"	7797	"	"	"	"	"	19	"	"	1827	"	"
2. „ on buildings	24603	"	6	3	"	"	24600	"	6	22986	"	7	"	"	"	20	6	6	1593	9	5
3. „ on lands	9780	13 / 12	3 / 9	"	"	"	9780	13 / 12	3 / 9	8514	12 / 11	2 / 8	"	"	"	2	2	11	1263	14	2
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	3375	"	"	"	"	"	3375	"	"	3375	"	"	(d)								
6. Market rents	1634	"	"	"	"	"	1634	"	"	1622 / 34	"	"	(a)	"	"	"	"	"	12	"	"
7. Slaughter-house fees	550	"	"	"	"	"	550	"	"	550 / 38	"	"	(b)	"	"	"	"	"	"	"	"
8. Rent of cart-stands	51	"	"	"	"	"	51	"	"	51	"	"	(c)	"	"	"	"	"	"	"	"
9. Private scavenging fees	2331 / 2	1 / 13	10 / 10	"	"	"	2331 / 2	1 / 13	10 / 10	2007 / 8	4	"		"	"	"	"	"	324	9	10
10. Rent of Buildings	240 / 60	"	"	"	"	"	240 / 60	"	"	240 / 60	"	"		"	"	"	"	"	"	"	"
11. Tax on vehicles	1251	4	"	"	"	"	1251	4	"	1002	8	"		"	"	"	6	"	242	12	"
12. Tax on animals	1376	8	"	"	"	"	1376	8	"	1089	10	"		"	"	"	5	4	"	281	10	"
13. Contribution from Board	2023	"	7	2023	"	"	2023	"	7	2023	"	7		"	"	"	"	"	"	"	"
14.																					
(a) Excludes interest of Rs 12-0-4 realised																					
(b) — do — of Rs 4-9-1 do																					
(c) — do — of Rs 0-9-8 — do																					
(d) — do — of Rs 1-3-6 — do	57174 / 95	15 / 4	8 / 2	318	8	"	56856 / 76	7 / 12	8 / 2	51258 / 78	2 / 7	10 / 4	"	"	"	52	13	5	5574	7	5

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Statement IV-B.—*Municipality of* Calicut, Demand, Collection, and Balance Statement for the year 1896-97—*cont.*

ARREARS.

Tax.	Balance of old Demand.	Arrears of previous year.	Total Demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Tax on arts, &c.	113 11 "	815 6 "	929 1 "	427 " 6	9 " "	86 " 6	416 " 6	92-93-94-95-96
2. „ on buildings	471 3 7	1146 10 10	1617 14 9	759 14 5	27 " "	29 8 10	805 8 4	91-92-94-95-96
3. „ on lands	261 3 6	870 4 2	1131 7 8	531 13 8	" " "	45 2 "	554 11 7	91-92-94-95-96
4. Water-tax on buildings and lands ..								
5. Tolls								
6. Market rents	153 12	47 14 "	201 3 2				201 3 2	90-91-95-96
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees ..	37 12 "	340 8 "	378 4 "	317 " "	" " "	24 " "	59 " "	93-94-94-95-96
10. Rent of buildings		60 " "	60 " "	60 " "	" " "	" " "	" " "	
11. Tax on vehicles	12 " "	168 8 "	180 8 "	81 4 "	" " "	25 8 "	73 12 "	94-95
12. Tax on animals	9 4 6	169 6 "	178 10 6	67 8 "	" " "	16 12 6	94 6 "	94-95
13.								
14.								
	1058 15 6	3618 9 "	4677 8 6	2237 9 4	36 " "	232 3 4	2206 16 5	

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	815	15	11
(2) Amount advanced during the year	1649	7	"
Total ..	2465	6	11
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	1098	1	10
(*b*) Do. previous years	622	11	11
Total amount outstanding at the end of the year* ..	744	9	2
Total ..	2465	6	11

* *Details of Balance.*

Permanent advance

advance made to Sheriff Rs 200-0

Do to the Manager Rs 10-0-0

Do to the Asst Surgeon Rs 10-0-0 40-0-0

93-94

advance made to Duffadar for Feeding charge 15-0

94-95

advance made to High Court Vakil in Subramanya Iyer for Law charge Rs 35-0-0

Do to Sanitary Inspector for advancing to Seamen Rs 2-8-0 37-8-0

95-96

Do to Sanitary Inspector Do. 108-3-0

Do to Duffadar for feeding charge 6-9-0

Do to Sheriff on account insufficient postage charge 0-1-0 114-13-0

96-97

Do to Road overseer for sinking a pot well Rs 250-0-0

Do to Cheeky for purchase of article 0-6-7

Do to Contractor for supply of Office furniture 130-0-0

Do to Inspr of School for School furniture 10-0-0

Do to Sheriff for advance for making Refund 2-7-7

Do to Do on account insufficient postage 0-0-6

Do to Sub Asst Inspr of Schools for Library book 45-0-0

Do to Mr Krishnamenon, pleader for law charge 60-0-0

Do to Sheriff for advancing to Seamen 24-0-0 52-1-14-8

Expenses payment to Hospital Contractor 29-6-6

744-9-2

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipt				
2. municipal Rates & Taxes				
1. Tax on Buildings —	23739 1 11	23739 5 11	+ " 4 "	(1) Due to the transfer of this sum from deposits and to the consequent raising of the arrear demand by that sum.
2. Tax on Lands —	9046 10 8	9048 9 8	+1 15 "	2) — do — do —
4. Revenue derived from Municipal Property &c.				
3. b. iii Sale proceeds of old materials				
Empty oil Cans, packing Cases &c	38 6 3	8 10 "	−29 12 3	(3) Due to errors in classification
c ii other Hospital receipts	" " "	29 12 3	+29 12 3	4) Vide item (3) above.
6 Miscellaneous				
5 a(1) Private Scavenging	2324 4 "	2324 8 "	+ " 4 "	(5) Due to transfer from deposits and to the consequent raising of the current demand.
6 Total Receipts	63152 " 1	63154 7 1	+2 7 "	6) Due to the items adjusted as per nos (1), (2), & (5) above.
Expenditure				
Grant ii (2) Municipal Schools	on Salary System.			
7 (b) Contingencies —	295 12 4	371 12 4	+76 " "	(7) Due to error in classification
7. Miscellaneous.				
8 b ii Contingencies	76 " "	" " "	−76 " "	8) Vide item (7) above.
Grant iii				
Hospitals & Dispensaries				
9 (c) Diet of patients	1901 1 6	1871 11 "	−29 6 6	(9) Due to transfer of the amount to advances recievable being the excess payment made to the Hospital Contractor.
5 Conservancy, Road cleaning & Watering.				
10 (a) (i) Establishment	8570 9 3	8546 14 7	+36 5 4	(10) Due to error in classification.
11 (ii) Other Charges &c	1556 14 2	1494 8 10	−36 5 4 / −26 " "	(11) Vide item 10 above. (12) Vide item no (13) below.
12 (d) Contingencies	" " "	26 " "	+26 " "	13) Due to errors in classification, Vide item no (12) above.
10. Other Charges.				
13. iii Painting	844 8 7	799 15 7	−44 9 "	(14) Due to error in classification Vide item (15) below.
Grant E.				
14 (b) ii Purchase of accounts &c	346 13 6	391 6 6	+44 9 "	(15) Vide item no (14) above
Advances Recievable				
15 (b) Others —	521 14 8	551 5 2	+29 6 6	(16) Vide item no (9) 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.
Note to Statement ii.				
Liabilities				
16. Deposits to be adjusted.	4221 12 11	5730 5 11	+1508 9 "	(17) Due to the incorrect figure shewn in the Statement.
Assets (Cash Balance)				
Cash	−5598 7 9	−5596 " 9	+ 2 7 "	18) Vide item (6) above.
17				
18 Deposits balance cash	4221 12 11	4219 5 11	− 2 7 "	19) Vide item no 18 above
Securities	1151 . .	1511 . .	+ 360 . .	(20) Due to the incorrect figure
19. Other assets (vide detail)	" " "	128 13 4	+128 13 4	21) Due to the omission in the Statement
Claims.				
20. Advances for work done	675 2 8	704 9 2	+29 6 6	22) Vide item no (9) above.
Statement iii				
Receipts				
21. Deposits by appellants	652 " "	657 8 "	— " 8 "	23) Due to an erroneous inclusion of the amount in both sides.
22. — do — by Renters	973 8 10	1961 " 10	+977 8 "	24) Due to error in classification.
23 do — by Contractors	1977 8 "	1000 . .	−977 8 "	25) Vide item no (24) above.
24) do — as Security by municipal servants	1251 " "	1611 " "	+360 . .	26) Due to an omission
25) Deposits for tar execution of work.	" " "	" 8 "	+ " 8 "	27) Due to error in classification.
26. Other deposits	193 2 8	190 3 8	− 2 7 "	28) Vide item no 11 (2) & (6) above.
			− " 8 "	29) Vide item no (27) above.
Charges				
27) (1) Credited to Mal Funds	2389 . .	2388 8 "	− " 8 "	30) Vide item no (23) above
28) (ii) Returned to parties	109 13 "	100 11 "	− 9 2 "	31) Erroneous classification
29 (i) Paid to claimants	17 13 "	26 15 "	+ 9 2 "	32) Vide item no 31 above.
Statement iv (a)				
30. Tax on lands Col (2) & (4)	9780 12 9	9780 13 3	+ " " 6	33) Vide item no (2) above.
— do — 5	8514 11 8	8514 12 2	+ " " 6	
31 Market Rents Col (5)	1622 " "	1634 " "	+ 12 " "	34) Due to error in classification
32. Slaughter House fees — do —	650 " .	638 . .	− 12 " "	
33 — do — Col 8.	" " "	12 " "	+ 12 " "	35) Vide item no (34) 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.
34. Private Scavenging fees.				
Cols 2 & 4	2331 13 10	2332 1 10	+ " 4 "	} Vide item 5 above.
Col 5	2007 4 "	2007 8 "	+ " 4 "	
35. Rent of Buildings				
Cols 2, 4 & 5	240 . .	260 . .	+20 . .	37) Due to omission
Statement IV B.				
36. Tax on Buildings				
Col 2.	471 3 11	471 7 11	+ " 4 "	
Col 4	1617 14 9	1618 2 9	+ " 4 "	(38) Due to the adjustment
Col 5	753 1 4	753 5 4	+ " 4 "	refered to in item no 1 above.
Col 6	" " "	27 " "	27 " "	Due to wrong classification
Col 7	59 9 4	29 8 10	−27 . .	40) Vide item no 39 above
			−2 8 6	(41) Due to erroneous inclusion of the Land Tax write off under Tax on buildings.
			−" 8 "	(42) Wrongly shewn as written off. now adjusted.
Col 8.	805 4 1	808 4 7	+3 " 6	43) Due to adjustment refered to in items 41 & 42 above
37. Tax on rents Col 6	" " "	9 " "	+9 " "	44) Due to wrong classification
Col 7	86 " "	68 " "	−9 " "	(45) Vide item (44) above.
			−9 . .	46) Due to the wrong entry. Vide remarks against item no (42) above.
Col 8	416 " 6	425 " 6	+9 . .	47) Vide adjustment as per item no (46) above.
38 Tax on lands.				
Col 2	261 8 5	263 6 11	+1 14 6	48) Vide adjustments refered to in items 2 & 33 above.
Col 4	1131 12 7	1133 11 1	+1 14 6	
Col 5	531 15 "	533 13 6	+1 14 6	
Col 7	42 9 6	45 2 .	+2 8 6	49) Vide item no 41 above
Col 8	557 4 1	552, 11 7	−2 8 6	50) Due to increase as per items nos (41) & (42) 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.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

C No 151/m 1358

Local & Munl. (1898) Department.

CURRENT No.

From The Accountant General
Madras

Order

COLLECTOR
25 FEB.-1898
MALABAR

No. LFD/770

Dated 21st February 1898

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding report on the audit of the accounts of the Calicut Municipality for the year 1896-97.

Calicut 19 April 189[illegible]

No 427/98

From,

Mr. J. L. Saldhana
Chairman Municipal Council
Calicut

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1495 M

To,

The Secretary to Government
Local and Municipal Department
Madras

Thro' The Collector of Malabar.

Sir,

I have the honor to forward herewith the audit report on the audit of the accounts of the Calicut municipality for the year 1896-97.

The report was placed before the municipal Council at its meeting held on the 18° instant and passed. A Copy of the resolution is herewith submitted.

I have the honor to be
Sir
Your most obedient servant
J. Saldhana
Chairman