

L. & M.
1,890-20-8-99.

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 1910 M.

DATED 23-12-99

DESPATCH

[Despatch Abstract.]

Accounts

Recording the report on the audit of
the — of the Tellicherry Municipality
for the year 1898-99.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1899) Department.

PLAGUE CURRENT No. 3240W

Letter 1822 CN 477/99
Forwarded
22/12/99
13/12/99
M. Murphy
q. Sub Comm



COLLECTOR

14 DEC 1899

MALABAR

From

The Chairman
Municipal Council
Tellurising

Misc

Order

No 1910 Misc
23/12/99

Recorded.

90
22-12-99

No. 995

Dated 12th December 1899

Received

Registered

Enclosures

Spare copies.

SUBJECT.

To
The accountant general
20/12/99

Submitting the report on the
Audit of the accounts of this
municipality for the year 1898.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Through The Sub Collector of Malabar.

No. 995

MUNICIPAL OFFICE,

Tellicherry, 12th December 1899.

FROM

J. Richmond Esquire.

CHAIRMAN,

MUNICIPAL COUNCIL,

Tellicherry.

To

LOCAL & MUNICIPAL DEPT.

CURRENT No. 3240.

The Secretary to Government

Local and Municipal Department

Fort Saint George.

Sir,

I have the honor to submit enclosed the report on the Audit of the accounts of this Municipality for the year 1898/99 received from the Accountant-General.

2. The defects pointed out by the Auditor have been noted and will be avoided in future. Detailed replies on the Audit notes are being separately submitted through the Inspector of Local Fund Accounts.

I have the honor to be
Sir,

Your most obedient servant.

Forwarded.

Richmond
coll. & acc.
17-12-99

Richmond
Chairman

Local & Munl. (1899) Department.

CURRENT No.

C No 457 95
11

From The Accountant General
with the Government of
Madras

Order.

No. L. F. D.
693

Dated 14th November 1899.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding report on the audit
of the Tellicherry Municipal account
for 1898-99.

COLLECTOR

16. NOV. 1899

MALABAR

enc 1
32402/99

Ref no 1506
23.11.99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the accounts of the Tellicherry
Municipality for the year 1898-99.

Dated 23rd October 1899.

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 Tellicherry Municipality for the year 1898-99.

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. 401-2-6, 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 made in the figures already reported to Government by the Municipality. These have been carried out in red ink in the other Statements: or

~~5. As the audit was completed 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 was conducted in accordance with the rules on the subject, and a note on the defects discovered during it has been forwarded to the Chairman. The general result is not satisfactory, but I have every hope that better results will be shown at the next audit.~~

~~The Secretary who has been recently appointed is exercising a close supervision over the work.~~

6. I attach an abstract of the defects noticed during the course of the audit.

I have to

(Sd/-) Charles Brito
Asst Inspector of L.F. Accounts

32402/99

Forwarded to the Accountant General,
Madras.

(Sd/-) 10 J. J. Williamson
Asst. Accountant Genl and
Inspector of Local Fund Accounts.

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

R. F. D.
693

Fort Saint George
Accountant General's Office
14th December 1899

[Signature]
Accountant General.

Forwarded to the Chairman
Municipal Council Tellierry.

For C. M. A. or
18.11.99

Abstract of defects in the accounts of the Tellierry Municipality
for the year 1898-99.

NOTE.—In the case of items printed in thick type, each instance should be counted as a separate defect, while, as regards the rest, each objection should be treated as a single mistake, irrespective of the number of instances.

No.	Particulars.	Number of defects noticed.	References to paragraphs of the audit notes.	REMARKS.
RECEIPTS.				
1	Short credits	1	5	
2	Revenue foregone	1	5	
3	Delays of more than a week in remittance or credit	10	90, 90, 91	
4	Defects which have, or are likely to, lead to irregularities, such as—			
	(a) Too many bills, &c., issued to bill collectors at one time	1	1	
	(b) Bills, &c., not periodically checked by Manager or Secretary	1	4	
	(c) Preparation of double sets of bills	1	5	
	(d) Blank bills neither defaced nor used for subsequent year	1	100	
	(e) Manuscript or locally printed bills used.			
	(f) Differences between figures in foils and counterfoils	1	1	
	(g) Bills not cancelled with "Warrant," "Written off" or "Remitted" stamps	1	96	
	(h) Others	3	1.6	
5	Other defects connected with receipts	13	2, 3, 4, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99	
D. C. B. STATEMENTS.				
6	Defects in connection with the fixing of the demand	1	10	
7	Defects in connection with the grant of vacancy remissions			
8	Want of competent authority for remissions or writes off			
9	Irregular remissions (a)			
10	Bill and warrant receipts wanting in support of outstandings, remissions, or writes off	23	11, 12	
11	Omissions and mistakes in arrear demand register	1	13	
12	Other defects connected with D. C. B. Statements	7	14, 15, 16	
PAYMENTS AND PAYMENT VOUCHERS				
13	Want of vouchers, sub-vouchers and payees' receipts or acknowledgments, stamped where necessary			
14	Money drawn and charged off before actual payment			
15	Excess payments (b)			
16	Objectionable charges (c)	1	20	

- (a) This head is intended for cases in which the Council exceeds its powers.
(b) Against this head should be shown payments which though admissible in themselves have been made in excess of the amounts due.
(c) This head is intended for payments not covered by rules, or in which the amounts have been incorrectly charged to Municipal funds.

No.	Particulars.	Number of defects noticed.	References to paragraphs of the audit notes.	REMARKS.
	<i>Brought forward</i> 64			
	PAYMENTS AND PAYMENT VOUCHERS—cont.			
17	Want of competent sanction for charges			
18	Want of, or defects in, check-measurement, disbursement, and other certificates, as also countersignatures, pass orders, &c. ..			
19	Other defects connected with payments and payment vouchers	7	17, 18, 19, 21	
	ADVANCES.			
20	Wrongly or unnecessarily made			
21	Wrongly charged off to service head direct			
22	Undue delays in adjustment	1	22	
23	Other defects connected with advances			
	DEPOSITS.			
24	Security not taken	11	24	
25	Pass books or other documents not produced (a)	11	24	
26	Deposits kept out of account			
27	Undue delays in adjustment	1	25	
28	Other defects connected with deposits	1	23	
	RECORDS.			
29	Registers, &c., not maintained, or not in standard form (b)	10	32 (7)	
30	Registers, &c., badly or incompletely kept (b)	13	26 & 32	
31	Defects in maintenance of registers, &c. (b)			
	ACTION TAKEN ON PREVIOUS AUDIT NOTES.			
32	Recoveries not effected			
33	Vouchers and receipts not produced			
34	Sanctions not produced			
35	Other defects not remedied			
	MISCELLANEOUS.			
36	Certificate of verification of stock of bills, &c., by Chairman or Secretary, not furnished			
37	Stock of bills, &c., not properly accounted for (c)	1	32 (7)	
38	Delays in disposal or sale of distrained property			
39	Errors in classification	11	23-34	
40	Miscellaneous	5	23-34	
	<i>Totals</i> 126			

(a) This head refers to security deposits only.
 (b) Similar heads should be given in the audit notes. Under the first two a list of the registers concerned should be given in the notes, while under the last may be noted the several defects discovered.
 (c) For the purpose of this head the stock should be verified with the entries in the Stock register of bills, licences, &c. Each book missing is to be treated as a separate item.

Date, 23 October 1899

(Signature) *Charles R. R. R.*

(Designation) *Chief Inspector of Local Fund Accounts*

STATEMENT I.
 Revenues and Receipts of the Municipal Fund of the Town of *Tellicherry*
 during the official year 1898-99.

Heads of Account.	ACTUALS, 1898-99.			Revised Estimate for 1898-99.
	Details of Minor heads.		Totals of Major heads.	
	RS.	A.	P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—				
(a) Municipal Fund	83	9	5	} 250 " "
(b) Endowments	166	15	1	
(c) Water and Drainage Tax Fund.				250 8 6
Total				250 8 6 250 " "
2. MUNICIPAL RATES AND TAXES—				
(a) Tax on arts, &c. (section 53)	3466	6	2	4400 " "
(b) Tax on buildings (section 63)	11945	3	11	13800 " "
(c) Tax on lands (section 63)	2668	4	10	3100 " "
(d) Water and Drainage Tax on buildings and lands (sec. 75).				
(e) Tax on vehicles with springs and palanquins, &c. (sec. 77).	679	0	0	1000 " "
(f) Tax on animals (section 77)	481	4	0	600 " "
(g) Tax on carts and other vehicles without springs (section 85).	162	0	0	250 " "
(h) Tax on private, menial and domestic male servants (section 96-A)				
(i) Tolls (section 91)—				
Gross receipts	2156	0	5	2200 " "
Less L. F. share.				
(j) Penalties on account of—				
(i) Tax on arts	1	1	0	20 " "
(ii) Tax on buildings	8	10	0	30 " "
(iii) Tax on lands	3	2	0	20 " "
(iv) Water and Drainage Tax on buildings and lands.				
(v) Tax on vehicles, &c.		12	0	5 " "
(vi) Tax on animals		4	0	10 " "
(vii) Tax on carts, &c.	2	0	0	
(viii) Tax on private, menial and domestic male servants				
(ix) Evasion of tolls				
Carried over				21577 3 4 25440 " "

* Includes interest for Rs. 11.6

STATEMENT I—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				21577	3	14	25140	.	.
3. REALIZATIONS UNDER SPECIAL ACTS—									
(a) Pounds	99	8	.				120	.	.
(b) Ferry rents									
(c) Fees under Act II of 1888 ..									
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
(a) Rent of lands, houses, &c.—				99	8	.			
(i) Rent of lands	45	6	8				50	.	.
(ii) Rent of buildings	126	.	.				130	.	.
(iii) Avenue receipts	82						120	.	.
(iv) Fees from travellers' bunga- lows	144	8	.				150	.	.
(v) Choultry rents									
(vi) Sale-proceeds of lands and buildings									
(vii) Produce of lands, gardens, &c.									
(viii) Sale-proceeds of old mate- rials, empty oil-cans, packing cases, &c.	95	6	3				100	.	.
(b) Conservancy receipts—									
Sale-proceeds of night soil, street refuse, &c. ..	5	8	.				10	.	.
(c) Income from Educational Insti- tutions—									
(i) School fees	100	76	11 3				11080	.	.
(ii) Other receipts							20	.	.
(d) Income from Medical Insti- tutions—									
(i) Sale-proceeds and composi- tion fees of medicines ..	13	13	4						
(ii) Other receipts							10	.	.
(e) Income from markets and slaughter-houses—									
(i) Income from markets ..	14	737	6 11				730	.	.
(ii) Income from slaughter- houses									
Carried over ..	11326	12 5		21676	11 4		37960	.	.

1/4 Includes interest of Rs. 6.11

STATEMENT I.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	11326	12	5	21676	11	4	37960		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.									
(f) Other Fees—									
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	(e)	644	11	3			700		
(ii) License fees		389	5				380		
(iii) Cart-stand fees	(b)	704	3	7			700		
(iv) Vaccination Fees									
(v) Miscellaneous Fees		4	8				10		
(g) Fines—									
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..		262	7						
(ii) Fines under Municipal and other Acts		146	4				300		
(h) Interest on Investments—									
(i) General, including choultryes.									
(ii) Educational		310	7	4			300		
(iii) Medical		174	1	8			180		
(i) Premium on loans						13963	6	3	
5. GRANTS AND CONTRIBUTIONS—									
(a) From Government—									
(i) Education—									
Normal stipends									
Buildings									
Schools		274	5	13			3140		
Other purposes		2699	14				80		
(ii) Medical		125	15						
Carried over ..		2825	13		35610	1	7	43750	

(b) Includes interest of Rs. 29.3
(c) Distraint fees.

STATEMENT I—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	2825	12		3564	1	7	43750		
5. GRANTS AND CONTRIBUTIONS—cont.									
(a) From Government—cont.									
(iii) Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..	4								
(b) From Local Boards—									
(i) Education ..									
(ii) Medical ..	1050						1050		
(iii) Other purposes ..									
(c) Other grants and contributions—									
(i) Education ..									
(ii) Medical ..									
(iii) Other purposes ..	94	4					100		
6. MISCELLANEOUS—				3974	1				
(a) Recoveries on account of services rendered to private indi- viduals—									
(i) Private scavenging ..	2238	8					2280		
(ii) Laying pipes to private houses ..									
(iii) Other purposes ..	26	4					40		
(b) Other items—									
(i) Fishery rents ..									
(ii) Refunds of expenditure of previous years ..									
(iii) Fees for numbering carts ..	10	2					20		
(iv) Other items ..	95	13					200		
				2370	11				
Carried over ..				41984	13	7	47440		

STATEMENT I—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				41984	13	7	47440	.	.
7. EXTRAORDINARY AND DEBT—									
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank									
(b) Loans—									
(i) From Government ..									
(ii) In the open market ..									
(c) Realizations of Sinking Fund for repayment of loans ..									
(d) Discount on investments ..									
(e) Advances—									
(i) Permanent									
(ii) Others				1	5	3	1	5	3
							60	.	.
Total Receipts ..				41986	2	10	47490	.	.
Add opening balance ..				250	8	6	250	.	.
Grand Total ..				42236	11	4	47740	.	.

NOTE TO STATEMENT I.

- The tax on arts, &c., is levied on ^{the first} all classes.
- The tax on buildings is levied at $7\frac{1}{2}$ per cent., and the tax on lands at $7\frac{1}{2}$ per cent. of rent value.
- The water and drainage tax on buildings and lands is levied at $\frac{1}{2}$ per cent.
- The tax on vehicles and animals is levied at the maximum rates.
- The tax on carts, &c., is levied at Rs. $\frac{1}{4}$ per cart per annum.
- The tax on private menial, and domestic male servants is levied at Rs. $\frac{1}{2}$ per mensem for each servant.
- Tolls are levied at half the maximum rates.
- License-fees are levied at the rates sanctioned in G.O. dated 27 July 1895 No. 323 A. Finance.
- The house-tax registers were last revised in the official year 1898-99, and the land tax registers in the official year 1898-99.
- The total extent of land assessed is 1112 acres and 24 cents.
- 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 Tellicherry
during the official year 1898-99.

Heads of Account.	ACTUALS, 1898-99.									Revised Estimate for 1898-99.
	Details of Minor heads.			Totals of Major heads.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT 1—Public Works—										
1. NEW WORKS—										
(a) Communications										
(b) Buildings										
(c) Drainage										
(d) Water-supply										
(e) Miscellaneous public improvements										
2. REPAIRS—										
(a) Communications	1565	4	9				1800			
(b) Buildings	285	3	2				400			
(c) Drainage—										
(i) Repairs to works	105	4	4				120			
(ii) Establishment										
(iii) Contingencies										
(d) Water-supply—										
(i) Repairs to works, machinery, &c.							20			
(ii) Establishment										
(iii) Contingencies										
(e) Miscellaneous public improvements				1955	12	3				
3. (a) General Establishment	599	8					600			
(b) Contingencies	18	13	9				30			
4. TOOLS AND PLANT AND OTHER STORES.										
5. CONTRIBUTIONS—										
(a) To Local Boards for works ..										
(b) To Provincial funds for scrutiny of estimates, &c.										
(c) To others for public works ..										
Total, Grant I ..				2574	2		2970			
GRANT 2—Education—										
1. TRAINING SCHOOLS—										
(a) Contributions to Local Boards ..										
(b) Stipends to Normal Students ..										
2. MUNICIPAL SCHOOLS—										
(i) On Salary System—										
(a) Establishment	12966	3	10				12890			
(b) Contingencies	12857	7	6				870			
Carried over ..	13391	9	9				13760			

STATEMENT II—cont.

ACTUALS, 1898-99.									
Heads of Account.	Details of Minor heads.			Totals of Major heads.			Revised Estimate for 1898-99.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	13391	9	9				13760	.	.
GRANT 2--Education--cont.									
2. MUNICIPAL SCHOOLS--cont.									
(ii) On salary-results system--									
(a) Fixed payments ..	1512	6					1510	.	.
(b) Result grants ..	611	4					600	.	.
(c) Contingencies ..	207	.	.	15831	1		230	.	.
3. SALARY GRANTS ..									
4. FIXED AND RESULTS GRANTS ..	1500	.	.	1500	.	.	1500	.	.
5. BUILDING, FURNITURE, &c., GRANTS.									
6. INSPECTION--									
(i) Establishment ..	240	.	.				240	.	.
(ii) Contingencies ..	56	2	5	296	3	5	60	.	.
7. MISCELLANEOUS--									
(a) General Gymnasium--									
(i) Establishment ..									
(ii) Contingencies ..									
(b) General Drawing--									
(i) Establishment ..									
(ii) Contingencies ..									
(c) Other items ..	108	12	4	108	12	4	10	.	.
8. CONTRIBUTIONS TO LOCAL BOARDS FOR--									
(i) Inspection ..									
(ii) Drawing and gymnastic instruction ..									
Total, Grant 2 ..				17627	3	6	18000	.	.
GRANT 3--Medical Services, Sanitation, &c.--									
1. HOSPITALS AND DISPENSARIES--									
(a) Establishment ..	2129	12	6				2160	.	.
(b) Medicines and supplies ..	891	9					2000	.	.
(c) Diet of patients ..	993	2					1200	.	.
Carried over ..	3514	9	6				5360	.	.

STATEMENT II—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	354	9	6				5360		
GRANT 3—Medical Services, Sanitation, &c.—cont.									
1. HOSPITALS AND DISPENSARIES—cont.									
(i) Sundries and contingencies ..	913	11	6				1000		
(e) Contributions to—									
(i) Government									
(ii) Local Boards									
(iii) Other bodies									
2. (a) CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—				4428	8				
(i) Medical College	261						220		
(ii) Sanitary inspection ..	131						140		
(iii) Medical Reserve Staff ..	38						40		
(b) Contributions to Local Boards, &c., for—									
(i) Medical Schools									
(ii) Reserve Staff									
(c) Other contributions				400					
3. VACCINATION—									
(a) Establishment	219	8					220		
(b) Contingencies	30	15	2				50		
(c) Contributions to Local Boards ..	46	11	6				60		
4. REGISTRATION OF BIRTHS AND DEATHS—				297	2	8			
(a) Establishment	348						350		
(b) Contingencies	24	6	11				30		
5. SANITATION—				372	6	11			
(a) Conservancy, Road-cleaning and Road-watering—									
(i) Establishment	3645	11	5				3720		
(ii) Other charges	1917	7	8				1930		
(b) Private scavenging—									
(i) Establishment	1664	2	6				1730		
(ii) Other charges	556	12	4				680		
(c) Epidemic charges	907	9	8				1810		
(d) Fairs and festivals									
(e) Other sanitary outlay	26	14	5				40		
Total, Grant 3 ..				8715			14,246	1	7

STATEMENT II.

				ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
Heads of Account.				Details of Minor heads.			Totals of Major heads.					
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT 4—Lighting and Miscellaneous Municipal Purposes—												
1. LIGHTING—												
(a) Establishment				690	4	8				700		
(b) Contingencies				548	2	2	1238	7	10	1250		
2. (i) MARKETS—												
(a) Establishment				96						100		
(b) Ciutingencies										10		
(ii) SLAUGHTER-HOUSES—												
(a) Establishment												
(b) Contingencies							96					
3. CHOUTRIES—												
(a) Establishment										50		
(b) Contingencies												
(c) Feeding travellers							48					
TRAVELLERS' BUNGALOWS—												
(a) Establishment				144						140		
(b) Contingencies				36	4	1	180	4	1	50		
5. AVENCES—												
(a) Establishment										30		
(b) Contingencies				20	14		20	14				
6. PUBLIC GARDEN—												
(a) Establishment												
(b) Contingencies												
7. SURVEY OF LAND												
8. FIRE—												
(a) Establishment												
(b) Other charges										74	10	
Carried over ..							1584	1	3	2340		

STATEMENT II—cont.

ACTUALS, 189 -9											
Heads of Account.			Details of Minor heads.			Totals of Major heads.			Revised Estimate for 189 -9		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		
Brought forward ..							1584	1	3	2340	
GRANT 4—Lighting and Miscellaneous Municipal Purposes—cont.											
9. POUNDS—											
(a) Establishment	47	6	6								
(b) Contingencies	8	2					65	8	6	60	
10. OTHER CHARGES—											
(i) Work done for private individuals other than private scavenging—											
(a) Laying of pipes to private houses										10	
(b) Other purposes	2	4								10	
(ii) Rewards for destruction of pigs and dogs										10	
(iii) Stationery and printing ..	454	10	4							300	
(iv) Compensation for lands ..											
(v) Law charges	212	13									
(vi) Charges for numbering carts.											
(vii) Other items	159	4	3				829	2	7	300	
Electon 13-1-6 } At hand 146-2-9 }											
Total, Grant 4 ..											
							2468	12	4	3020	

STATEMENT II—cont.

Heads of Account.	ACTUALS, 1895-96.						Revised Estimate for 1895-96.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT 5—Supervision and Management.									
1 GENERAL ESTABLISHMENT—									
(a) Inspection—									
(i) Pay and pensionary contribution of Chairman or Secretary.									
(ii) Conveyance allowance ..									
(b) Office establishment	2070	5	9				2170		
(c) Contingencies	681	2	10				600		
(d) Collection of Municipal Taxes—									
(i) Establishment	1136	9	5				1240		
(ii) Contingencies	73	6	2				100		
(e) Collection of Tolls—									
(i) Establishment									
(ii) Contingencies		13	6	3862	6	8			
2. (a) Contribution for Central Office and Audit establishments.	370								
(b) Contribution for the salary of the Collector's Office Municipal Clerk.	39			409			370		
Total, Grant 5 ..				4271	5	8	4480		
EXTRAORDINARY AND DEBT—									
1. REPAYMENT OF DEBT—									
(a) Instalments paid during the year.	500						500		
(b) Invested on account of Sinking Fund (par value of securities purchased)									
(c) Charges of investment ..				500					
2. INTEREST—									
(a) On account of previous years ..									
(b) On account of current year ..	127	8		127	8		130		
Carried over ..				627	8		630		

STATEMENT II—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1899-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				627	8		630		
EXTRAORDINARY AND DEBT —cont.									
3. ADVANCES RECOVERABLE—									
(a) Permanent	20								
(b) Other	1	4	8	21	4	8	50		
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—				20	7	10	100		
5. DISCOUNT									
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 ..				648	12	8	780		
Add—Total Grant 5				427	5	8	4450		
Do. do. 4				2468	12	4	3020		
Do. do. 3				11246	1	7	17380		
Do. do. 2				17627	3	6	18000		
Do. do. 1				2574	2		2970		
Total Expenditure ..				41836	59		46760		
BALANCES—									
(a) Municipal Fund	400	5	7				530		
(b) Endowments							980		
(c) Water and Drainage Tax Fund.				400	5	7			
Grand Total ..				42236	11	4	47740		

NOTE TO STATEMENT II.

Position of the Municipality of *Tellicherry* on 31st March 1899.

LIABILITIES.				ASSETS.			
	RS.	A.	P.		RS.	A.	P.
Balance of loans	2500			Municipal balance ..	400	5	7
Deposits to be adjusted ..	462	11	8	Securities ..			
Other liabilities (in detail) ..				Cash ..	462	11	8
Cost of Vaccine oil ..	670	10		Post Office Savings Bank ..			
Amount due to the Road Contractor	239	15	6	Government Promissory Notes.			
Grants to Hindu & Muslem Schools	570			Landed Property			
Cost of materials supplied for maramath works	16	1	7	Other Securities.			
Hospital charges & contingent charges due to the contractor	370	10	1	Sinking Fund investments ..			
Arrears of rent of Green Island	57	12		Other investments			
Cost of Medicines supplied from the Government Dispensary	359	15	6	Funded Capital of Endowed Institutions.			
Cost of Vaccine paste	13		4	Securities ..	13600		
Printing charges ..	95	11		Landed property ..			
Rent of Branch Dispensary building	39			Total ..	14463	1	3
				Value of Premises, &c. ..	44260		
				Do. of Tools and Plant ..	3061	1	6
				Do. of Live-stock ..			
				Do. of Furniture ..	2700	6	
				Arrears of Taxes, &c. ..	4479	1	6
				Other Assets (in detail) ..			
				Total ..	54500	7	8
				Claims—			
				Advances Recoverable—			
				Permanent Advances ..	105		
				Advances for Works, &c. ..			
Total ..	5503	7	8	Total ..	105		
Add Balance ..	63562	13	9	Grand Total ..	69063	10	3
Total ..	69065	10	3				

Abstract of Deposits Account for the year 189 -9

	P.S.	A.	P.		P.S.	A.	P.
Balance brought forward ..	419	14	11				
1. Deposits by renters ..	405	"	"	1. Credited to Municipal Funds	457	12	3
2. Do. by contractors ..	80	"	"	2. Returned to renters ..			
3. Do. as security by Municipal servants ..				3. Do. to contractors ..	50	"	"
4. Other deposits under the Act or Bye-laws ..	109	10	10	4. Do. to Municipal servants			
				5. Paid to other depositors ..	44	1	10
Total, Receipts ..	594	10	10	Total ..	551	14	1
Total including balance ..	1014	9	9	Balance * ..	462	11	8
				Total including balance ..	1014	9	9

* DETAILS OF BALANCE

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

STATEMENT IV-A.

STATEMENT IV-B.
Demand, Collection and Balance Statement for the year 1898-99 (ARREARS).

Particulars.	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
1. Tax on arts, &c.	RS. 739	A. 404 10 2	RS. 1135 2 2	RS. 180 14 2	RS. 84 8	RS. 1478	RS. 247 12	1898-92 to 1897-98
2. " buildings	1472 14 7	1168 2 1	2621 4 8	1427 14 7	11 4	429 11 9	752 2 4	Do
3. " lands	338 14 7	1423 8 8	752 7 3	590 6 7	-	107 14 3	84 2 5	Do
4. Water and drainage tax on buildings.	-	-	-	-	-	-	-	-
5. " " on lands	-	-	-	-	-	-	-	-
6. Tax on private, menial and domestic male servants	-	-	-	-	-	-	-	-
7. Tolls	-	-	-	-	-	-	-	-
8. Market rents	-	-	-	-	-	-	-	-
9. Slaughter-house fees	162	600	222	-	-	-	222	1894-95 to 1897-98
10. Rent of cart-stands	-	451 5	451 5	-	-	-	451 5	1897-98
11. Private scavenging fees	171	82 5	253 5	73 3	-	-	45 8	1896-97 and 1897-98
12. Tax on vehicles with springs, &c.	192	197	389	66	-	-	103 8	1895-96 to 1897-98
13. " animals	56 8	73	129 8	30 4	-	-	25 4	Do
14. " carts, &c.	-	-	-	-	-	-	-	-
15. Warrant fees	2	222 2 9	222 2 9	175 5 6	-	2	44 1 3	-
<i>No Rent on lands & buildings</i>	-	-	-	-	-	-	-	-
<i>Total</i>	3124 8 2	3086 1 8	6211 14 10	2546 15 10	100 12	1441 14	217 75	-

* Difference between the figures and those in the last report are due to errors on balance sheet corrected.

STATEMENT V.
Abstract of Transactions under Advances.

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	87	2	1
(2) Amount advanced during the year	57	8	1
Total	144	10	2
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	Rs. 37. 3		
(b) Do. do. previous years	Rs. 1. 5. 3		
Balance outstanding at the end of the year	106	4	8
Total	144	10	2

• DETAILS OF BALANCE.

(Years need not be given in the case of permanent advances, which should be entered first under a separate heading.)

Years.	Particulars.	Amount.	Years.	Particulars.	Amount.
	<i>Permanent advances</i>				
	Civil Surgeon for Hospital	40. 0. 0			
	Office for Inspectors	25. 0. 0			
	Principal College	20. 0. 0			
	<i>Other advances</i>				
1897-98	Colly here for removing				
	distraint property	8. 12. 10			
	Total	85. 12. 10			
1898-99	<i>Permanent advances</i>				
	Civil Surgeon for Hospital	20. 0. 0			
	<i>Other advances</i>				
	Colly here for removing				
	distraint property	0. 7. 10			
	Total	20. 7. 10			
	<i>Grand Total</i>	106. 4. 8			

STATEMENT VI.
Statement of Differences.

(Note.—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			DIFFERENCE.		REMARKS.
	RS.	A.	P.	RS.	A.	P.	More or less.		
<u>Receipts.</u>									
5. Grants and Contributions									(1)
Schools	2699	14		2745	13		+ 45 15		Grant for the college library.
Other purposes	125	15		80			- 45 15		Transferred as per Government Order No. 825 dated 11 August 99
<u>Charges.</u>									
Grant 2.									
2. Municipal Schools									(2)
Establishment	1285	7	6	1296	3	10	+ 108 12 4		Provisionary contribution on behalf of the Principal of the college transferred as per Government Order No. 825 dated 11 August 99
7. Mixed Mansions.									
Other items	108	12	4				- 108 12 4		
Advances Recoverable									(3)
Other	1	4	8		7	10	- 12 10		Eronomous inclusion of items appertaining to the previous year
Closing Balance	4005	7		401	2	5	+ 12 10		(4) see item No. 3 supra
<u>Note to Statement II.</u>									
Claims—									
Advances for work etc				1	4	8	+ 1 4 8		(5) Omission supplied.

STATEMENT VI—cont.
Statement of Differences—cont.

(Note.—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			DIFFERENCE.		REMARKS.
	RS.	A.	P.	RS.	A.	P.	More or less.		
<u>D. C. B. Bureau.</u>									
Rent of Court House (Went and)	713	4	1	713	7	9	+ 3 8		(6) Error in totals.
Warrant fees (Remitted)	1	14		2			+ 2		(7) Omission supplied.
Tax on ards (Current)									
Remitted by Council on appeal	500	8		474			- 26 8		
on account of vacant houses etc				26	8		+ 26 8		
Tax on Buildings (Current)	50	12	1	43	3	4	- 7 8 9		(8)
Remitted by Council on appeal				7	8	9	+ 7 8 9		Error in classification
on account of vacant houses etc									
Tax on lands (Current)	12	12	8				- 12 12 8		
Remitted by Council on appeal				12	12	8	+ 12 12 8		
on account of vacant houses etc									
Tax on ards (Arrears)									(9)
Balance of old demand	730	8		729			- 1 8		Bill No. 224 of 1893-94-1-1/2 B Ward collected in 1896-97 and wrongly included.
Tax on ards (Arrears)									
Settled off	470			481			+ 3		(10)
Balance	391	12		387	4		- 3 8		Error in classification see also (9) above.

