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

[illegible]M.
[illegible]-8-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 516 m

DATED 22nd March 1895

[Despatch Abstract.]

Accounts.

Recording report on the audit of the---of the Negapatam Municipality, for 1893-94.

Date ta

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
G.O., DATED 22-3-95
No. 516 Mu.

When given for copying.

[Despatch Abstract.]

Accounts

Recording report on the audit of the Negapatam Muntp. for 1893-94

BACK PAPER, No. OF 189

AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

FURTHER PAPER, No. OF 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL (not paged).

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Examined by

193/1895.

Local & Municipal Dept.
CURRENT No. 1111

From

The Chairman,
Municipal Council,
Negapatam.

To

The Honorable The Chief Secretary
to Government, Fort St. George,
Madras.
Local and Municipal Department.

No. 82

Dated. 1-
Despd. } 3-95
Received.

Reference

SUBJECT.

Forwarding the report of the assistant Inspector of L. F. accounts on the audit of the accounts of this Municipality for 1893/94.

9.3.95

Ent - 1022 dy 95

Forwarded

Chairman

appd auth

VR 7/3

CHIEF SECRETARY 15 MAR 1895 GOVERNMENT OF MADRAS

Encl Con curr No 193/25 of

Encl: 2

Forwarded

Chairman

12

Ag Collector

Tanjore Collectorate

Trichy - 13th Mar

Order dy 22-3-95 No 5

Recorded.

Rs 82

OFFICE OF THE MUNICIPAL COUNCIL.

Negapatam, 2 — 3 — 1895.

From

The Chairman, Municipal Council, 193

Negapatam.

Current Duplicate & Duntet Papers
CURRENT No. 92/112

To

The Honorable The Chief Secretary

to the Government of Fort Saint George,

Madras,

(Local and Municipal Department.)

Through the Head Assistant Collector and the Collector of Tanjore.

SIR,

I have the honor to forward herewith the report of the Assistant Inspector of Local Fund accounts on the audit of the accounts of this Municipality for 1893/94 together with extract from the proceedings of the Council dated 21st February 1895.

I have the honor to be

Sir

Your Most Obedient Servant

Graham P. Bruce

for Chairman

92/112

Extract from the proceedings of the Municipal Council Chairman Nagapattinam held at 7-30 P.M. on Thursday the 21st February 1895

Present

M.R.R.S. Sooriyanarain Iyengar, Presiding Councillor

2 Rao B. Velusami Pillai M. A.

3 M.R.R.L. Sundaresa Pillai Avl. Vice Chairman

4 V. Chinnadoraisami Pradhanigal Sahib Bahadur

5 S. Chinnathambi Duraisami do

6 M.R.R.V.S. Krishnasamiraiyangaru

7 M. Pothumanickam Duraisami Sahib Bahadur

8 M.R.R.M. S. Ramasamipillai Avl.

9 " E.T. Sadhasivapillai Avl.

10 " V. Kumarasamipillai Avl.

Read report on the audit of the accounts of this Municipality for 1893/94

Resolution - Will be submitted to Government.

/True Extract/

Sooriyanarain Iyengar
Vice Chairman

Local Fund (1895) Department
89 5

From

The Accountant-General,
Madras

To

The Chief Secretary to Government Local and Municipal Department Fort Saint George, through the Chairman, Municipal Council, Negapatam and the Collector of Tanjore.

4/12 dto L.F.D. 603

Dated 22 January 1895
Read

dto.

Subject

Forwarding report on the Audit of the Negapatam Municipal Accounts for 1893-94.

12-2-95 174 Estg 95

2nd Oc. Oncur No 1 89 174 Estg 95

Forwarded to the Chairman Municipal Council Negapatam for remarks of the Council.

for Ag Collector.

Rw 28/4/95 1 2 95

Vallam 2-2-95.

Estmc 174 Estg 95

Forwarded
Chairman
of 4d with Abs

4/12 Recd 9-2-95

1 21-2-95

enquired of Vice Chairman 21-2-95

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

STATEMENT VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.
Statement I.				
2b. Tolls.	9104 3 6	9090 14 2	(-)13 5 4	(1) The difference represents the amount credited in excess in consequence of the realization of Rs 20 on account of distraint fees having been erroneously treated as toll collections, now adjusted by transfer to the credit of 4g(i) Distraint fees.
4g(i) Distraint fees.	41 12 "	61 1 "	+13 5 4	(2) Vide Remark No(1) above
			+6 10 8	(3) The difference represents the amount paid in excess from the distraint fees collection of Rs 20 referred to in No(1) above now debited to advances recoverable & others pending recovery from the District Board.
Refunds of other than current collections.	1124 2 5	434 9 "	(+)10 6 7	(4) The difference represents the total amount of vacant house remissions sanctioned for 92/93 in the year of audit, now transferred to other deposit by debit to this head.
Advances Recoverable (Others)	294 2 3	300 12 11	(+)6 10 8	(5) Vide remark No (3) above
Statement III. Receipts				
Deposits by Renders.	3379 13 4	3348 9 4	-31 4 "	(6) The difference represents the collections made in excess from the Toll contractor, now transferred to "Other deposits" pending adjustment by refund.
Other Deposits	32 15 7	74 10 2	+31 4 "	(7) Vide Remark No(6) above
			+10 6 7	(8) Do- No(4) Do.
Statement IV A.				
Tax on arts & col. 3.	881 " "	878 " "	(-)3 " "	(9) The difference represents the amount of the first half year tax on boys erroneously included in the total amount of remission sanctioned by the Council whereas a matter of fact the remission was sanctioned for the 2d half year only, now added to the outstanding balance.
Do col 8.	931 " "	934 " "	(+)3 " "	(10) Vide Remark No(9) above
Statement IV B.				
Tax on arts col. 7.	451 " "	445 " "	(-)6 " "	(11) The difference represents the tax due for 92-93 on No 748 incorrectly added to the amount sanctioned to be written off. ~~altered~~ The orders passed were distinctly for collection, now added to the balance outstanding.
Col. 8.	129 " "	135 " "	+6 " "	(12) Vide Remark No (11) above

Statement IV-A—*Municipality of* Negapatam Demand, Collection and Balance Statement for the year 1893-94.

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.	14227 - -	879 - - / 881 - -	13349 - - / 13346 - -	12400 - -		15 - -	934 - - / 931 - -
2. „ on buildings	21934 7 -	41 2 9	21893 4 3	20970 5 10	12 2 11	8 8 -	902 3 6.
3. „ on lands	1083 12 6		1083 12 6	814 5 -		1 8 -	267 15 6.
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	13656 5 3		13656 5 3	13656 5 3			
6. Market rents	3530 - - / ~~3543 8 2~~		3530 - - / ~~3543 8 2~~	3530 - - / ~~3543 8 2~~ (a)			
7. Slaughter-house fees	1530 - - / ~~1544 12 -~~		1530 - - / ~~1544 12 -~~	1530 - - / ~~1544 12 -~~ (b)			
8. Rent of cart-stands	70 - -		70 - -	70 - -			
9. Private scavenging fees	2144 12 -		2144 12 -	2142 2 -		2 4 -	- 6 -
10 Tax on vehicles with Springs.	2016 - -		2016 - -	1851 - -		3 - -	162 - -
11. Tax on Animals.	2007 12 -		2007 12 -	1845 4 -		1 8 -	161 - -
12. Tax on Carts without Springs	1942 - -		1942 - -	1834 - -			108 - -
13. Rent on lands.	1197 6 7		1197 6 7	1152 4 6		13 8 6	31 9 7
14. Rent on buildings	144 - -		144 - -	144 - -			
15 Receipts from garden	290 6 5		290 6 5	284 15 9			5 6 8
Total	65773 13 9 / ~~65802 1 11~~	919 2 9 / ~~922 2 9~~	64854 11 0 / ~~64879 15 2~~	62224 10 4 / ~~62252 14 6~~	12 2 11	45 4 6	2572 9 3 / ~~2569 9 3~~

(a) Excludes interest of Rs 13-8-2
(b) Do - Do of Rs 14-12-a

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STATEMENT III.—*Municipality of* Negapatam Abstract of Deposits Account for the year 1893-94

	RS. A. P.		RS. A. P.
Balance brought forward ..	7653 7 10	1. Credited to Municipal Funds	5107 4 4
		2. Returned to Appellants	222 6 9
1. Deposits by Appellants	2115 10 8	3. Do. to Renters	- - -
2. Do. by Renters	3348 9 4 / 3379 13 4	4. Do. to Contractors	441 1 6
3. Do. by Contractors	273 8 3	5. Do. to Municipal Servants	469 9 9
4. Do. as Security by Municipal Servants	749 15 -	6. Do. to Parties	3 7 7
5. Deposited for the execution of work for which Private Parties are liable.	35 - -	7. Paid to Claimants	2 12 4
6. Other Deposits under the Act or bye-laws	74 10 2 / 32 15 7		
Total Receipts ..	6586 14 10 / 6597 5 5	Total ..	6246 9 11
		Balance * ..	7993 12 9 / 8004 3 4
Grand Total ..	14240 6 8 / 14250 12 3	Grand Total ..	14240 6 8 / 14250 12 3

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Details of Balance.

	No. of items.	Year. 83-84	No. of items.	Year. 84-85	No. of items.	Year. 85-86.	No. of items.	Year. 87-88	No. of items.	Year. 88-89.	No. of items.	Year. 89-90	No. of items.	Year. 90-91.	Year 91-92 Total. No. of items.	Rs. A. P	Year 92/93 Remarks.	Year 93/94 Remarks.	Total
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.					
Appellants' Deposits ..	-	- - -															4 71 - -	4 71 - -	
Renters' do. ..	-	- - -													4	1023 3 5	3162 9 4	3265 1 7	
Contractors' do. ..	-	- - -							1	705 - -	1				1	124 - -	5 253 - -	1724 - - 1	
Municipal Servants' do. ..	2	288 12 -	1	139 6 6	1	134 2 -	2	248 1 10	2	581 10 2	1	114 11 8	2	213 3 -	2	156 9 6	3 500 - -	450 - - 19	2826 2 8
Deposits for Work ..																	1 35 - -	1 35 - -	
Miscellaneous Deposits, viz.																	15 11 12 10	46 70 12 2	82 9 -
Total ..	2	288 12 -	1	139 6 6	1	134 2 -	2	248 1 10	3	1286 10 3	1	114 11 8	2	213 3 -	6	798 9 6	53 735 5 1	644 4005 5 6	8004 3 4

Note to Statement II.

Position of the Municipality of Negapatam *on 31st March 1894.*

Liabilities.

	Rs.	A.	P.
Balance of Loans	"	"	"
Deposits to be adjusted ..	8004	3	4
	7993	12	9
Other Liabilities (in detail) ..			
Balance of the cost of gravelling Naboor toll Last Street	23	2	9
Do. Do. Peria Koil both Street	211	13	2
Do. Hindu Bank Stall Street	153	9	"
Do. Protection wall to Akkarai Kolam	8	15	"
Salary grant to St Antony's High School	36	12	"
Rent grant to Do Do	3	8	"
Over earned result grants 93-94	216	10	"
Total ..	8658	9	3
	8643	2	8

Assets.

		Rs.	A.	P.
Municipal Balance ..	Cash	8981	13	2
	Securities ..	8992	3	9
Deposit Balance ..	Cash	4000	"	"
	Securities ..	7993	12	9
		8004	3	4
Sinking Fund of loans		"	"	"
Funded Capital of endowed institutions, Hospitals, &c.		4300	"	"
Total ..		25,786	"	6
Value of Premises, &c.		76154	"	"
Do. of Tools and plant		20577	7	10
Do. of Live stock		"	"	"
Do. of Furniture		1092	10	6
Arrears of taxes, &c.		2800	"	"
Other assets (in detail)		2809	"	"
Total ..		100,633	2	4
		100,624	2	4
Claims—				
Advances Recoverable—				
Permanent advance		150	"	"
Advances for works, &c. ..		584	3	11
		577	9	3
Total ..		734	3	11
		727	9	3
Grand Total ..		126653	6	9
		126637	12	1

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. Rs.	A.	P.	1893-94. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1893-94. Rs.	A.	P.
Brought forward ..				344	2	3			
				350	12	11			
Advances recoverable—									
a. Permanent	50	"	"				30	"	"
b. Others	294	2	3				30	"	"
	300	12	11	434	9	"			
Refunds of other than current collections ..	434	2	6	424	2	5	450	"	"
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				68724	13	9			
				68707	12	6	75710	"	"
Balances—									
				12981	13	2			
a. Municipal Fund				12992	3	9	5440	"	"
b. Endowments									
c. Water-tax Fund									
Grand Total ..				81700	"	3	81150	"	"
				81706	10	11			

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—				5447	10	4			
1. LIGHTING—									
a. Establishment	1497	7	3				1540	"	"
b. Contingencies	3950	3	1				4100	"	"
2. i. MARKETS—				329	2	4			
a. Establishment	323	4	7				330	"	"
b. Contingencies	5	13	6				10	"	"
ii. SLAUGHTER-HOUSE—				60	"	"			
a. Establishment	60	"	"				80	"	"
b. Contingencies							10	"	"
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—				350	12	4			
a. Establishment	270	9	2				300	"	"
b. Contingencies	80	3	2				100	"	"
6. PUBLIC GARDEN—				925	15	5			
a. Establishment	693	10	8				700	"	"
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	232	4	9				300	"	"
7. SURVEY OF LAND	27	-	-	27	-	"	30	"	"
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				7140	8	2	7500	"	"

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				7140	8	2	7500	"	"
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.				912	14	7			
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	8	11	"						
iii. Printing	505	13	6				10	"	"
iv. Compensation for lands ..							700	"	"
v. Other items	12	6	"						
vi. Numbering vehicle-carts	26	14	7						
vii. Law charges	355		6				20	"	"
Total, Grant IV ..				8053	6	9	8760	"	"
GRANT V—									
a. General Establishment—				6175	14	10			
i. Office Establishment ..	2672	13	6				2760	"	"
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	1790	2	10				1830	"	"
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	420	13	9				250	"	"
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	677	14	10				650	"	"
e. Contributions for Central office and Audit establishments ..	367	"	"				360	"	"
(f) Revision Thomas Land Tax Establishment	199	"	"				200	"	"
(g) Collector's office establishment	48	1	11				60	"	"
Total, Grant V ..				6175	14	10	6110	"	"
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				72	10	5	180	"	"
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	1013	1	1	1539	8	10			
b. Results Grants	323	15	9				1020	"	"
c. Contingencies	202	8	"				350	"	"
3. Salary Grants	2054	5	2	2054	5	2	2250	"	"
4. Results Grants	2712	3	1	2712	3	1	3000	"	"
5. Combined Grants—									
a. Fixed Payments									
b. Results Grants									
6. Inspection—				374	10	1			
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	360	"	"				360	"	"
ii. Contingencies	14	10	1				20	"	"
7. Miscellaneous—				914	2	5			
a. Building, furniture, &c., grants ..	487	"	5				570	"	"
b. Common gymnasium—									
i. Establishment	358	"	6				360	"	"
ii. Contingencies	60	15	6				80	"	"
c. Other items	8	2	"				10	"	"
Total, Grant II ..				7667	8	"	8450	"	"
GRANT III—(*Sanitation and Medical Services.*)				4575	5	6			
1. Hospitals and Dispensaries—									
a. Establishment	2126	11	8				2200	"	"
b. Medicines and Supplies	850	9	"				500	"	"
c. Diet of Patients	984	9	2				1000	"	"
d. Sundries and Contingencies ..	613	7	8				650	"	"
e. Contributions to Local Boards ..									
Carried forward ..				4575	5	6	4350		

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				4575	5	6	4350	"	"
GRANT III—*Sanitation and Medical Services*—cont.				225	"	"			
2. *a.* Contributions to Provincial funds for—									
i. Medical College ..									
ii. Sanitary Inspection ..	217	"	"				200	"	"
iii. Medical Reserve staff ..									
iv. Cutlers' Establishment ..	8	"	"				10	"	"
b. Contributions to Local Boards &c., for—				350	1	3			
i. Medical Schools ..	300	"	"				300	"	"
ii. Reserve staff	50	1	3				40	"	"
c. Other contributions									
3. Vaccination—				711	11	9			
a. Establishment	438	8	"				440	"	"
b. Contingencies	273	3	9				300		
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—				780	7	1			
a. Establishment	632	7	9				640	"	"
b. Contingencies	147	15	4				150	"	"
5. Conservancy, Road cleaning and Road watering—				19607	12	1			
a i. Establishment	5316	1	3				5400	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	7924	10	6				8250	"	"
b. Private scavenging—									
i. Establishment	2658	"	7				2700	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	2275	3	"				2350	"	"
c. Cholera charges	479	13	1				450	"	"
d. Contingencies	644	9	1				600	"	"
e Kandiri feast arrangements.	309	6	7				300	"	"
Total, Grant III ..				26250	5	8	26480	"	"

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1893-94. Rs.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—				5447	10	4			
1. LIGHTING—									
a. Establishment	1497	7	3				1540	"	"
b. Contingencies	3950	3	1				4100	"	"
2. i. MARKETS—				329	2	1			
a. Establishment	323	4	7				330	"	"
b. Contingencies	5	13	6				10	"	"
ii. SLAUGHTER-HOUSE—				60	"	"			
a. Establishment	60	"	"				80	"	"
b. Contingencies							10	"	"
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—				350	12	4			
a. Establishment	270	9	2				300	"	"
b. Contingencies	80	3	2				100	"	"
6. PUBLIC GARDEN—				925	15	5			
a. Establishment	693	10	8				700	"	"
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	232	4	9				300	"	"
7. SURVEY OF LAND	27	-	-	27	"	"	30	"	"
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				7140	8	2	7500	"	"

Statement I—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1893-94. Rs.	A.	P.
Brought forward ...				69050 69057	14 9	5 1	68410	"	"
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.				1188	12	7			
d. Advances—									
i. Permanent	75	"	"				80	"	"
ii. Others	1113	12	7				1200	"	"
Total Receipts ..				70239 70246	11 5	~~8~~	69690	"	"
Add opening balance ..				11460	5	3	11460	"	"
Grand Total ..				81700 81706	" 10	3 11	81150	"	"

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statements 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 15~~ all classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ per cent. of rent value. anna ~~one~~ for every 80 square yards.
3. Water-tax on buildings and lands is not levied at ~~——~~ per cent.
4. Tax on vehicles and animals is levied at ——— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ——— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. ~~778~~ 6-11-93, ~~534~~ 25-5-89, ~~365~~ 17-3-93, ~~747~~ 7-6-93 m. nos, ~~702~~ 29-5-93.
8. The house-tax registers were last revised in the official year 92-93 and the land tax registers in the official year 93-94
9. Total extent of land assessed is 987 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses. Determined with reference to the rentals fetched by the adjoining houses actually leased in the case of Railways & Government Buildings the rentals are calculated at 6 p.c. on the gross value

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Negapatam for the official year 1893-94.

Heads of Account.	Actuals 1893-94. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1893-94. Rs.	A.	P.
1. Balance brought forward—									
a. Municipal Fund				11,460	5	3	11,460	"	"
b. Endowments									
c. Water-tax Fund									
Total ..				11,460	5	3	11,460	"	"
2. Municipal rates and taxes—				~~51,964~~ 51,951	~~13~~ 8	~~4~~ 7			
a. Tax on arts, &c. (section 53) ..	12,981	8	"				13,000	"	"
b. Tax on buildings (section 63) ..	23,172	9	9				22,500	"	"
c. Tax on lands (section 63) ..	1020	"	8				1000	"	"
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	1,921	8	"				2,000	"	"
f. Tax on animals (section 77) ..	1,894	"	"				2,000	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	1856	"	"				1900	"	"
h. Tolls (section 91)—									
Gross receipts ~~13656-5-3~~ 13636-5-3	9090	14	2						
Less Local Fund share ~~4552-1-9~~ 4545-7-1	9,164	3	6				9,100	"	"
i. Penalties on account of—									
i. Tax on carts	9	8	"				10	"	"
ii. Tax on buildings ..	2	"	"				10	"	"
iii. Tax on lands	"	"	"				10	"	"
iv. Water-tax on buildings and lands									
v. Tax onvehicles, &c. ..	1	8	"				10	"	"
vi. Tax on animals	2	"	"				10	"	"
vii. Tax on carts, &c. ..									
viii. Evasion of tolls				70	"	"			
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	70	"	"				10	"	"
Carried over ..				~~52,034~~ 52,021	~~13~~ 8	~~11~~ 7	51,560	"	"

Forwarded to the Accountant General.

Camp. Palamcotta, 10 January 1895.

/sd/ D. J. Burbridge,
Inspector of Local Fund Accounts.

No ~~2-7-D~~ 603

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

Fort Saint George, Accountant General's Office, 22nd January 1895.

Accountant General.

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Report on the audit of the Accounts of the Negapatam Municipality for the year 1893-94.

Dated 22nd December 1894.

To

THE 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 Negapatam Municipality for the year 1893-94.

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. 12981-13-2, was in agreement with that appearing in the Bank / ~~Treasury~~ Pass Book allowing for outstanding cheques, and for deposits.

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 Statements 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 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) Tekkevenkatapati Naidu.
Assistant Inspector of Local Fund Accounts.

When given for copying _____
When copied _____
When examined _____
When signed _____
} 189

READ AGAIN G.O., No. 189 , DATED

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.								

N.B.—
A = Copy in full.
B = Not to be copied.
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