[3] LOCAL AND MUNICIPAL DEPARTMENT.

Paper taken out of the Records from the charge of the Record-keeper.

189 .

Press. / Miscellaneous. No.

For what Current.			By whom taken.	When taken out.
Depart-ment.	No.	Year.		

[L. & M. / 9,000-8-2-96.]

INDEXED.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1971 M

DATED 16-11-96.

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of the Kumbakonam Muncy for the years 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.

W.b
2?/10

Local & Munl. (1896) Department.

1744
Current No. 2156 / ENG. of 1896

Sent
CURRENT No. 3041 M

4963 / 6

From

The Chairman
Municipal Council
Kumbakonam

No. 500.

Order.

Endorsement on Cur. No. 1744 / Eng of 1896.
Forwarded

Rs
1-11-96
L.S.
31/10.

~~Sub~~ Ag. Collector

DESPATCHED
6 NOV. 96

Misc. Order No. 1971 Munl. dt. 16-11-96
Recorded

V.R.
14/11/96

To

The Accountant-General
P/O

Desp. 17/11/96

14/11

Dated 20th October 1896

Received 6-11-96

Registered 6-11-96 28/10

Enclosures Two.

Spare copies nil

28/10/96

SUBJECT.

Submitting the Report on the audit of the accounts of the Municipality for 1895–96.

Endt. on Cur. No. 4963 / R of 96 26/10/96
Submitted to the Collector of Tanjore

DESPATCHED
27 OCT. 96

Ag. Sub Collr.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Lo[illegible]al Dept.
CUR[illegible]
3041 M

No. 500

MUNICIPAL COUNCILLORS' OFFICE.
KUMBHAKONAM 20th October 1896.

FROM

T. S. Sivasamy Odayar Avl. Rao Bahadur
CHAIRMAN, MUNICIPAL COUNCIL
KUMBHAKONAM.

TO

The Chief Secretary to Government
Local & Municipal Department
Thro' the Sub Collector & the Collector of
Tanjore.

SIR,

I have the honor to submit herewith the Auditor's Report on the audit of the accounts of this Municipality for 1895–96 together with a copy of the resolution of the Council thereon.

2. The closing balance according to Statement II of the Auditor's Report is Rs 26729.12.4, and that according to G. O. No $\frac{1505\ Mn}{5.9.96}$ is Rs 26718, the difference being due to the deduction ordered in para (1) of Memorandum No 1065 dated 9.9.96.

A

I have the honor to be
Sir
your most obedt. Servt.
T. S. Sivasamy Odayar
Chairman

K.N.

FROM

THE CHAIRMAN
MUNICIPAL COUNCIL
KUMBHAKONAM.

To

Dated
Despd.
Received

ENCLOSURES.

No.

SUBJECT.

Proceedings of the Meeting of the Municipal Counc

Kumbakonam held on the 10th October 1896.

Present

M.R.Ry. T. S. Sivasamy Odayar Avergal Rao Bahadur
Chairman

" Rao Bahadur S. Seshayya Avergal B.A.
" Rao Bahadur S. Appu Sastriar " B.A.
" V. Ponnusamy Nadar "
" A. C. Narayanasamy Iyer "
" N. Vaidyanada Iyer " M.A.
" A. L. Tiruvengadam Pillai "
" T. Kistnamachariar " B.A.
" S. Sivagurunada Chettiar " B.A. B.L.
" N. Kistnasamy Iyengar " B.A. B.L.
" V. T. Chinnasamy Pillai "
" S. Vyapuri Mudaliar "
" J. V. Rathnasamy Chettiar "
" N. Kistnasamy Chettiar "
" A. Rengasamy Chettiar "
" M. C. M. Dorasamy Chettiar "
" C. R. Jegannada Chettiar "

× × ×

2. Resolved that the Report of the Auditor on the audit of the accounts for 1895–96 be submitted to Government.

× × ×

1/3041 M of 96

K.N.

(S) T. S. Sivasamy Odayar
Chairman

(True Copy)

S. Sivasawmy Aiyar

Chairman

S 9/9/96

Local & Munl. (1896) Department.

MUNICIPAL OFFICE
9- SEP. 96
KUMBAKONAM.

CURRENT No.

1744 6 ml

ml
4.9.96

From The Accountant General to the Government of Madras.

Ai/459

Order

No. L.F.D / 291

Dated 3rd September 1896

Received

Registered

Enclosures

Spare copies.

SUBJECT.

Forwarding report on the Audit of the accounts of the Kumbakonum Municipality for the year 1895-96.

2 / 3041 Mof 96

6

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Camp Salem

Dated 13th August 1896.

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 Kumbakonam 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. 26729-12-4, was in agreement with that appearing in the $\frac{\text{Bank}}{\text{Treasury}}$ 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 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 the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. $\frac{\text{L. F. D.}}{495}$, 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 etc.

(Signed) M. K. Murugesa Mudaliyar

Offg: Asst Inspector of L. F. accts.

Forwarded to the Accountant General.

(signed) W. J. F. Williamson,

Inspector of Local Fund Accounts.

Camp Ooty
18th August 1896

No 0/11 L.F.D/291

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

Fort Saint George
Accountant General's office
3rd ~~August~~ September 1896.

J. Marrison
Offg. Accountant General.

A.O.O

Ref: in C no 1744/Emy of 96.
Enc nil

Forwarded to the chairman municipal council Kumbm

Collector
7.9.96

DESPATCHED
8 SEP. 96

Rs
5/9.

(To be retd).

STATEMENT I.

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

Heads of Account.	1895-96. Detail 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	27410	8	5				27410	-	-
b. Endowments	"	"	"				"	"	"
c. Water-tax Fund	"	"	"				"	"	"
Total ..				27410	8	5	27410	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	9856	-	.				11000	-	-
b. Tax on buildings (section 63) ..	17954	8	3				18500	-	-
c. Tax on lands (section 63) ..	1167	14	6				1400	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	1701	-	-				1650	-	-
f. Tax on animals (section 77) ..	2511	8	-				2400	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	2838						2700	-	-
h. Tolls (section 91)—									
Gross receipts 25662.8-..									
Less Local Fund share 8542.12	17119	12	-				18260	-	-
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..									
iii. Tax on lands									
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				53148	10	9			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents	332	-	-				330	-	-
c. Fees under Act II of 1888 ..	390	-	-				320	-	-
				722	-	-			
Carried over ..				53870	10	9	56560	-	-

STATEMENT I—*cont.*

Heads of Account.	1895-96. Detail of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				53870	10	9	56560	–	–
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	581	11	5				520	–	–
ii. Rent of buildings ..									
iii. Avenue receipts ..	591	8	7				500	–	–
iv. Fees from Travellers' Bungalows	267	–	–				250	–	–
b. i. Sale-proceeds of lands ..	162	–	–				170	–	–
ii. Produce of lands, gardens, &c.	59	10	–				60	–	–
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	56	–	–				270	–	–
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	568	3	10				500	–	–
d. i. Fees from educational institutions									
ii. Other revenue from educational institutions ..									
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	584	6	8				400	–	–
ii. Other Hospital receipts ..	100	12	10				120	–	–
f. i. Income from markets ..	2380	–	–				2380	–	–
ii. " slaughter-houses.	840	1	–				900	–	–
g. Other fees									
i. Distraint fees	8	10	–				20	–	–
ii License fees	2238	3	6				2000	–	–
iii. Cart-stand fees									
iv. Fees from extracts from Birth and Death Registers ..	15	8	–				20	–	–
h. Fines under Municipal and other Acts	3289	4	11				2500	–	–
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	907	11	6				910	–	–
j. Premium on loans				12650	12	3			
Carried over ..				66521	7	–	68080	–	–

Statement I—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				66521	7	–	68080	–	–
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools .. Results grants to Girls' schools & Mahomedan schools Other purposes ..	833	11	–				840	–	–
Salary grant to Gymnastic Instructor .. 123.1.11 Do. to ii. Medical Dispensaries 100/-	223	1	11				170	–	–
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education									
ii. Medical	2000	–	–				2000	–	–
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				3056	12	11			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1789	2	10				1800	–	–
ii. Other purposes									
b. Other items—									
i. Fishery rents	248	13	–				250	–	–
ii. Refunds of Expenditure of previous year	–	12	–				–	–	–
iii. Fee for numbering carts, &c.	47	5	–				50	–	–
iv other items	14	–	3	2100	1	1	10	–	–
Carried over ..				71678	5	.	73200	–	–

Statement I~~I~~-*cont.*

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				71678	5	-	73200	-	-
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	428	13	–				430	-	-
ii. Others	56	12	5	485	9	5	13240	-	—
Total Receipts ..				72163	14	5	86870	-	-
Add opening balance..				27410	8	5	27410	-	-
Grand Total ..				99574	6	10	114280	-	-

* 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 levied at 7½ per cent. and tax on lands at 7½ ~~annas~~ 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 —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s $\frac{286\text{ m}}{24\cdot3\cdot86}$ and $\frac{560\text{ m}}{13\cdot6\cdot87}$
8. The house-tax registers were last revised in the official year 1892-93 & 1893-94 and the land tax registers in the official year 1891-92 and 1895-96
9. Total extent of land assessed is 1110 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:— The rental of neighbouring houses, a rough estimate of the dimensions of the house to be assessed, the general attractiveness of the locality, are the determining elements. Practically so far as I am aware, the estimate thus arrived at, is but very rough.
As most lands are rented, the rental is easily ascertained in their case. for other lands the rental of proximate lands serves as a guide.

Statement II.

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

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	4884 ~~4127~~	15 ~~6~~	5 ~~7~~				6630	-	-
b. Buildings	1448	-	6				2950	-	-
c. Drainage	1566	3	4				15070	-	-
d. Water-supply	1409	4	11	9308 ~~8550~~	8 ~~15~~	2 ~~4~~	2500	-	-
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	15 ~~8105~~	9 ~~1~~	11 ~~11~~				8000	-	-
b. Buildings	830	3	11				1200	-	-
c. Drainage—									
i. Repairs to works ..	264	8	8				300	-	-
ii. Establishment ~~for flushing drains, &c.~~	593	9	3				650	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	75	13	10				200	-	-
ii. Establishment	259	13	4				260	-	-
iii. Contingencies	6	13	2	46 ~~10136~~	8 ~~1~~	-1 ~~1~~	60	-	-
e Miscellaneous public improvements	585	-	-	585	-	-	590	-	-
3. ESTABLISHMENT	112	7	6	112	7	6	100	-	-
4. TOOLS AND PLANT AND OTHER STORES									
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.	783	12	-	783	12	-	790	-	-
c. To others for public works ..									
Total, Grant I ..				936 ~~20168~~	3 ~~2~~	9 ~~11~~	39300	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..									
c. Sessional school							200	-	-
2. MUNICIPAL SCHOOLS—									
i. ON SALARY SYSTEM—									
a. Establishment									
b. Contingencies									
Carried over ..							200	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail 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 ..							200	–	–
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	2679	6	10				2700	–	–
b. Results Grants	–	–	–				200	–	–
c. Contingencies	748	5	10	3427	12	8	800	–	–
3. SALARY GRANTS									
4. RESULTS GRANTS	2705	8	–	2705	8	–	3200	–	–
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTON—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	420	–	–				420	–	–
ii. Contingencies	25	5	3	445	5	3	20	–	–
7. MISCELLANEOUS—									
a Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment	249	12	8				250	–	–
ii Contingencies	3	1	–				10	–	–
c. Other items	602	15	6	855	13	2	670	–	–
Total, Grant II				7434	7	1	8470	–	–
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	4550	15	4				4560	–	–
b. Medicines and Supplies ..	1305	11	3				1200	–	–
c. Diet of Patients	1430	11	7				1400	–	–
d. Sundries and Contingencies ..	230	14	8				150	–	–
e. Contributions to Local Boards..	–	–	–				–	–	–
Carried over ..				7518	4	10	7310	–	–

Contribution to Provincial Funds towards
the pay of the Art Teacher . . . 300-0-0
pay of Drawing master . . . 300-0-0
Contingencies 2.15.6
602.15.6

Statement II—*cont.*

Heads of Account.	1895-96. Detail 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 ..				7518	4	10	7310	–	–
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..									
ii. Sanitary Inspection ..	254	–	–				250	–	–
iii. Medical reserve staff ..									
iv. Cutlers' Establishment ..	13	–	–				10	–	–
b. CONTRIBUTIONS TO LOCAL BOARDS, &C, FOR—									
i. Medical Schools ..	240	–	–				240	–	–
ii. Reserve staff	38	–	–				40	–	–
iii Dr. Surgeon's Establishment	58	12	8				60	–	–
c. OTHER CONTRIBUTIONS ..				603	12	8			
3. VACCINATION—									
a. Establishment	300	–	–				300	–	–
b. Contingencies	243	12	2				240	–	–
c Contributions to Local Boards ..									
(d) allowance to the apothecary for supervision of vaccination	240	–	–	783	12	2	240	–	–
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	390	–	–				390	–	–
b. Contingencies	22	9	9	412	9	9	40	–	–
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	7304	9	7				7490	–	–
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	9228	3	1				9500	–	–
b. Private scavenging—									
i. Establishment	1077	10	2				1200	–	–
ii. Contingencies, such as cost of scavenging carts, &c. ..	193	6	7				250	–	–
c. Cholera charges	69	5	10				100	–	–
d. Contingencies	110	11	4				120	–	–
(e) Makham festival	86	6	–	18070	4	7	10	–	–
Total, Grant III ..				27388	12	–	27790	–	–

Statement II—*cont.*

Heads of Account.	1895-96. Detail 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	1400	13	2				1440	–	–
b. Contingencies	3178	5	5	4579	2	7	3530	–	–
2. i. MARKETS—									
a. Establishment									
b. Contingencies	166	4	6				180	–	–
ii SLAUGHTER-HOUSE—									
a. Establishment	147	-	-				150	–	–
b. Contingencies	9	14	9	323	3	3	10	–	–
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	114	.	–				110	–	–
b. Contingencies	1	6	–	115	6	–	50	–	–
5. AVENUES—									
a. Establishment	657	9	7				680	–	–
b. Contingencies	63	14	6	721	8	1	80	–	–
6. PUBLIC GARDEN—									
a. Establishment	60	-	-				60	–	–
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.	66	7	8	126	7	8	100	–	–
7. SURVEY OF LAND									
8. FIRE—									
a Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.	8	4	–	8	4	–	10	–	–
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over				5873	15	7	6400	–	–

Statement II—*cont.*

Heads of Account.	1895-96. Detail 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				5873	15	7	6400	–	–
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of ~~wild animals and snakes~~ dogs and bitches.	-	-	-				-	–	–
iii. Printing	211	7	3				250	–	–
iv. Compensation for lands									
v. Other items	468 ~~1236~~	6 ~~7~~	5 ~~3~~	* 679 ~~1447~~	13 ~~14~~	8 ~~6~~	1260	–	–
Total, Grant IV				6553 ~~7321~~	13 ~~14~~	3 ~~1~~	7910	–	–
GRANT V—									
a. General Establishment—									
i. Office Establishment	2116	12	–				2120	–	–
ii. Inspection	461	15	–				480	–	–
b. Collection of Municipal Taxes—									
i. Establishment	1163	12	–				1170	–	–
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	175	3	9				200	–	–
c. Collection of Tolls—									
i. Establishment							30	–	–
ii. Contingencies									
d Office contingencies other than (*b*) (ii)	554	5	7				570	–	–
e. Contributions for Central office and Audit establishments	430	–	–				430	–	–
(f) Contribution for the pay etc of the municipal clerk in the Senior Collr's Office	62	15	5				60	–	–
Total, Grant V				4964	15	9	5060	–	–
REPAYMENT OF DEBT—									
a. Instalments paid during the year	2069	2	3				4610	–	–
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment				2069	2	3			
INTEREST—									
a. On account of last year									
b. " of current year	2544	13	9	2544	13	9			
Carried over				4614	–	–	4610	–	–

* Government assessment 15.8.2
numbering carts - - - 1.10.0
Election charges - - 5-10.3
Law charges - - - 376-2-0
Street Boards - - - 13.12-0
Burning ground expenses } 55.12-0
468.6.5

Statement II—*cont.*

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				4614	-	-	4610	-	-
Advances recoverable—									
a. Permanent..	10	-	-				10	-	-
b. Others	402	6	8	412	6	8	-	-	-
Refunds of other than current collections.									
Discount									
Pensions and gratuities	540	-	-	540	-	-	900	-	-
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				72844	10	6	94050	-	-
Balances—									
a. Municipal Fund	26729	12	4				20230	-	-
b. Endowments									
c. Water-tax Fund				26729	12	4			
Grand Total ..				99574	6	10	114280	-	-

NOTE TO STATEMENT II.

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

LIABILITIES.

		RS.	A	P.
Balance of Loans		54994	12	6
Deposits to be adjusted ..		7642	10	8
Other Liabilities (in detail) ..				
Rent for the site of a rubbish depot for 1895-96. Rs..	33 12 -			
Rent for the site of the vegetable market for 2 months	23 - -			
Printing charges of the municipal proceedings etc	31 7 -			
Cost of gravel for the re-metalling and repairing roads	325.10.6			
Cost of gravel sand etc supplied to the metalling of the Swami-mallai Road	341.3.2			
Cost of stationery articles supplied to the Office from Madras	103.4.-			
Cost of 1 canvas cloth and belt supplied to the pump engines and 6 chairs for the Traveller's Bungalow	173.12.-			
Result grant due to the teacher of the municipal boys' schools for 1895-96 - - -	176.3.-			
Toll contributions payable to Local Boards for 1895-96	595.13.4			
		1804	1	-
Total ..		64441	8	2

ASSETS.

		RS.	A.	P.
Municipal Balance..	Cash	26729	12	4
	Securities ..	-	-	-
Deposit Balance ..	Cash	3942	10	8
	Securities .. Landed property	3700	0	0
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		26000	-	-
	Total ..	60372	7	-
Value of Premises, &c.		40400	-	-
Do. of Tools and plant		11100	-	-
Do. of Live stock				
Do. of Furniture		2290	-	-
Arrears of taxes, &c.		3595	15	10
Other assets (in detail)		-	-	-
	Total ..	57385	15	10
Claims—				
Advances Recoverable—				
Permanent advance ..		260		-
Advances for works, &c. ..		13719	11	3
	Total ..	13979	11	3
	Grand Total ..	131738	2	1

STATEMENT III.—*Municipality of* Kumbakonam Abstract of Deposits Account for the year ~~1894~~1895-96.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	11143	2	8	1. Credited to Municipal Funds ..	6022	10	8
				2. Returned to Appellants ..	271	8	-
1 Deposits by Appellants ..	1120	-	-	3. Do. to Renters ..	-		-
2. Do. by Renters ..	1315	5	4	4. Do. to Contractors ..	372	-	-
3. Do. by Contractors ..	439	-	-	5. Do. to Municipal Servants ..	-		-
4. Do. as Security by Municipal Servants ..	460	-	-	6. Do. to Parties ..	-		-
5. Deposited for the execution of work for which Private Parties are liable ..	-	-	-	7. Paid to Claimants ..	168	10	8
6. Other Deposits under the Act or bye-laws ..	-	-	-				
Total Receipts ..	3334	5	4	Total ..	6834	13	4
				Balance* ..	7642	10	8
Grand Total ..	14477	8	-	Grand Total ..	14477	8	-

*Is made up of Rs 3942-10-8 in Cash and Rs 3700-0-0 in bonds (landed property tendered as security by Municipal servants)

Details of Balance.

	No. of items.	Year. 1889-90 & previous years.			No. of items.	Year. 1890-91			No. of items.	Year. 1891-92			No. of items.	Year. 1892-93			No. of items.	Year. 1893-94			No. of items.	Year. 1894-95			No. of items.	Year. 1895-96			TOTAL. No. of items.	Rs.	A.	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 ..																					2	28	-	-	73	396	8	-	75	424	8	-	
Renters do. ..																					1	332	-	-	17	1236	2	8	18	1568	2	8	
Contractors' do. ..	5	517	-	-	1	126	-	-					1	93	-	-	1	124	-	-	3	191	-	-	8	439	-	-	19	1490	-	-	
Municipal Servants' do. ..					8	2200	-	-									2	400	-	-	5	1100	-	-	20	460	-	-	35	4160	-	-	
Deposits for Work ..																									-	-	-	-	-	-	-	-	
Miscellaneous Deposits, viz.																										-	-	-	-	-	-	-	
Total ..	5	517	-	-	9	2326	-	-					1	93	-	-	3	524	-	-	11	1651	-	-	118	2531	10	8	147	7642	10	8	

Statement IV-A.—*Municipality of* Kumbakonam 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. ..	10579	-	-	557	-	-	10022	-	-	8877	-	-	-	-	-	70	-	-	1075	-	-
2. „ on buildings ..	~~17935~~ 17932	~~3~~ 15	-	37	12	6	~~17935~~ 17895	~~3~~ 2	6	17497	3	-	~~58~~ 18	~~8~~ 7	6	4	12	-	374	12	-
3. „ on lands ..	1336	7	4	-	-	-	1336	7	4	1167	14	6	-	-	-	-	-	-	168	8	10
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts) ..	27450	-	-	-	-	-	27450	-	-	25662	8	-	-	-	-	-	-	-	1787	8	-
6 Market rents ..	2380	-	-	-	-	-	2380	-	-	2380									-		
7. Slaughter-house fees	-																				
8. Rent of cart-stands	-																				
9. Private scavenging fees	1803	-	-	-	-	-	1803	-	-	1773	6	10				22	13	2	6	12	-
10. Tax on vehicles with springs	1701	-	-	-	-	-	1701	-	-	1698	-	-							3	-	-
11. Tax on animals	2527	8	-				2527	8	-	2511			-						16	8	-
12. Tax on carts	2848	-	-				2848	-	-	x 2838	-	-							10		
13. Rent of gardens	128	8	-				128	8	-	128	8	(a)									
14. Avenues	393	2	4				393	2	4	393	2	4 (b)	-	-	-	-	-	-	-	-	-
15. Fishery	248	13	-	-	-	-	248	13	-	248	13	-	-	-	-	-	-	-	-	-	-
16. Ferry Rents	332	-	-				332	-	-	332	-	-	-	-	-	-	-	-	-	-	-
Total																			3442	12	10

(a) Includes the rent of hospital gardens etc which is shown under "other hospital receipts" in Statement I
(b) The difference of Rs 135-6-3 between the two entries in Statement I and IV A and IV B, is the receipt from the sale of decayed trees, clippings etc being included in the former.

Statement IV-B.—*Municipality of* Kumbakonam Demand, Collection and Balance Statement for the year 1895-96—*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.	RS.	A.	P.
1. Tax on arts, &c.	3	-	-	1506	-	-	1509	-	-	979	-		283	-	-	102			145	-	-	1894-95		
2. „ on buildings	-	9	-	515	11	3	516	4	3	457	5	3	-	-	-	50	12	-	8	3	-	Do		
3. „ on lands																								
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				15	12	-	15	12	-	15	12	-												
10. Tax on vehicles with springs				3	-	-	3	-	-	3	-	-												
11. Tax on Animals	-	8	-	2	8	-	3	-	-	-	8	-				2	8	-						
12. Tax on Carts	2	-	-	2	-	-	4	-	-							4	-	-						
13. Avenues	-	-	-	63	-	-	63	-	-	63	-	-												
14. Rent of gardens																								
15. Fishery																								
16. Ferry Rents																								
Total																			153	3	-	-	-	

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	14052	14	-
(2) Amount advanced during the year	1602	10	9
Total ..	15655	8	9
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	1190	4	1
(*b*) Do. previous years	485	9	5
Total amount outstanding at the end of the year* ..	13979	11	3
Total ..	15655	8	9

* *Details of Balance.*

Permanent Advances.

	2o Office Shroff	50	-	-			
	Civil apothecary	200	-	-			
5.10.95	Overseer,	10	-	-	260	-	-
	Other advances.						
	2o Office Shroff for process fees 1889-90	24	.	-			
	- . - do - . . do - . 1890-91	15	6	-			
	- - . do - - - 1891-92	8	2	-			
	- - . do - - . 1892-93	34	-	-			
	- - . do . . - - 1893-94	51	14	-			
	Sub Collector for Compensation for						
	drainage works - - - 1892-93	4130	12	-			
	- - do - - 1893-94	4240	13	11			
	. - . do - . - 1894-95	4812	4	8			
30.9.95	. . . do - . . . . -	297	13	10			
30.11.95	. - - - -	88	8	10			
29.2.96	. do - for registration of						
	an award Statement	2	-	-			
	Sub Divisional magistrate						
10.3.96	for License fees for						
	Storage of Kerosine oil . .	14	-	-	13719	11	3

13979 . 11 . 3

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
Charges. Statement II.										
Grant I.										
1 (a) new works. Communications-	4127	6	7	4884	15	5	+ 757	8	10	(1) Being cost of constructing groyenes and madassils on the right bank of the Cauvery.
2 (a) Repairs Communication	8105	1	11	8115	9	11	+ 10	8	-	(2) Being cost of repairing groyenes etc
Grant IV										
9 (V) other items	1236	7	3	468	6	5	- 757	8	10	(3) Vide item (1) above
							- 10	8	-	(4) do - - (2) above
Statement IV Current										
2. Tax on buildings Col. 2	17935	3	-	17932	15	-	- 2	4	-	(5) Being amount struck off by the Chairman wrongly shown under Vacancy remission.
do Col. 3	-	-	-	37	12	6	+ 37	12	6	(6) As per correct classification.
Col. 6	58	8	-	18	7	6	- 37	12	6	(7) Vide item (6) above
							- 2	4	-	(8) Vide item (5) above
9. Private scavenging fees										
Col. 7	22	13	2	22	1	2	- 0	12	-	(9) As per correct classification
Col. 8	6	12	-	7	8	-	+ 0	12	-	(10) Vide item (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.

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—*cont.*

Statement of Differences—*cont.*

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

LOCAL FUND (189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,
Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
__________ AND THE COLLECTOR OF
____

No.

Dated }
Received } 189 .

No.

Subject.

Forwarding report on the Audit of the accounts of the __________ Municipality for the year 189 -9 .

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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