BACK PAPERS.

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

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

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[7]

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 7-4-96.
No. 633 M

When given for copying.

[Despatch Abstract.]

Accounts

Recording report on the audit of —— of the Kumbakonam Munlty. for 1894-95.

✓

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

BACK PAPER, NO. OF 189 .

FURTHER PAPER, NO. OF 189

ENCLOSURES.

CURRENT NO.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Current No. 67 of 1896

Report on the audit of the Accounts of the Kumbakonam Municipality for the year 1894-95.

Camp. Kumbakonam

Dated 10th December 1895.

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 1894-95.

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. 27410-8-5, ~~was in agreement with~~ Differed from that appearing in the ~~Bank~~ Treasury Pass Book after allowing ~~for outstanding cheques, and~~ for deposits, by Rs. 4 owing to the exclusion from the Pass Book of a cheque issued directly to the Treasury Deputy Collector for that sum on account of proportionate pay of the Municipal Clerk in the Collector's office for January 1895.

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. $\frac{\text{L. F. D.}}{495}$, 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 the honor &c.,
Sir,
Your most obedient servant,
Sd/ K. Govindan,
Assistant Inspector of Local Fund Accts.

L.F.D.
476

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

Fort Saint George,
Accountant General's Office,
20th January 1896.

J. Harrison
Offg Accountant General

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Kumbakonam for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
1. Balance brought forward—									
a. Municipal Fund	49.246	2	..				49.250	..	..
b. Endowments									
c. Water-tax Fund									
Total ..				49.246	2	..	49.250	..	..
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 53) ..	10.417	..	..				12.000	..	..
b Tax on buildings (section 63) ..	19.231	9	3				19,800	..	..
c. Tax on lands (section 63) ..	1.034	6	..				1.250	..	..
d. Water-tax on buildings and lands (section 75)	..	..	..				..	..	..
e. Tax on vehicles with springs and palanquins (section 77) ..	1624	..	..				1.500	..	..
f. Tax on animals (section 77) ..	2.396	..	..				2.500	..	..
g. Tax on carts and other vehicles without springs (section 85) ..	2.640	..	..				2.600	..	..
h. Tolls (section 91)—									
Gross receipts ~~27.800 - .. 4~~ 28.300 - -									
Less Local Fund share ~~8.959 - 5 - 6~~ 9.126 - .. 2 ..	~~18.840~~ 19.173	~~10~~ 15	~~6~~ 10				18.430	..	..
i. Penalties on account of—	..	12	..						
i. Tax on ~~p~~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				56.~~184~~ 517	~~5~~ 11	~~9~~ 1			
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents	442	10	8				440	..	..
c. Fees under Act II of 1888 ..	260	..	..	702	10	8	200	..	..
Carried over ..				~~56.887~~ 57.220	~~..~~ 5	~~5~~ 9	58.720	..	..

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	AS.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				~~[illegible]~~ 57.220	~~-~~ 5	~~5~~ 9	58.720	-	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	372	14	10				350	-	.
ii. Rent of buildings ..									
iii. Avenue receipts	632	10	-				540	.	.
iv. Fees from Travellers' Bungalows	193	8	.				200	-	-
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	118	5	.				120	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	125	15	5				150	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	344	13	2				600	.	.
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 ..	384	10	.				400	.	.
ii. Other Hospital receipts ..	162	15	7				180	.	.
f. i. Income from markets ..	2.078	-	.				2.080	.	.
ii. „ slaughter-houses.	899	1	6				800	.	.
g. Other fees									
i. Distraint fees	22	4	-				20	.	.
ii. License fees	2.000	3	1				1.800	.	.
iii. Cart-stand fees									
iv. Fees for extracts from Birth and Death Registers ..	9	8	-				10	.	.
h. Fines under Municipal and other Acts	2.966	5	7				2.300	.	.
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	1.167	2	5				910	.	.
j. Premium on loans				11.478	4	7			
Carried over ..				~~68.360~~ 68.698	~~-~~ 10	~~-~~ 4	69.180	.	.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				68.698 ~~68.365~~	10 ~~5~~	4 ~~-~~	69.180	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools Muhammadan schools. Result grant to girls schools and	1.319	5	2				500	.	-
Other purposes Instructor drawing master. Salary grant to Gymnastic do do	156	10	8				160	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education									
ii. Medical	2,000	.	.				2,000	.	-
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				3.475	15	10			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—	1.581	8	.				1.600	..	..
i. Private scavenging ..									
ii. Other purposes									
b. Other items –	258	11	-				400	..	-
i. Fishery rents									
ii. Refunds of Expenditure of previous year	6	-	11				10	.	.
iii. Fee for numbering carts, &c. Other items.	44 ~~50~~ 7	12 ~~12~~ 12	. ~~-~~ .	~~2.298~~ 1.898	~~12~~ 12	~~11~~ 11	50 10	- .	- .
Carried over ..				~~74.240~~ 74.073	~~-~~ 7	~~9~~ 1	73.910	..	-

Statement II—*cont.*

	1894-95.						Revised Estimate for 1894-95.		
Heads of Account.	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				74.073 ~~74.240~~	~~2~~	1 ~~9~~	73.910	-	-
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	31	3	.						
ii. Others	25	6	.						
				56	9	.	9.000	-	.
Total Receipts ..				74.130 ~~74.296~~	" ~~10~~	1 ~~9~~	82910	.	.
Add opening balance ..				49.246	2	.			
Grand Total ..				1.23.376 ~~1.23.542~~	2 ~~12~~	1 ~~9~~	1.32.160	.	.

* 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 lands at 7½ ~~acres~~ per cent. of rent value. ~~for every [illegible] 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. Nos. 286 M / 24-3-86 & 560 M / 13-6-87 & 1893-94
8. The house-tax registers were last revised in the official year 1892-93 and the land tax registers in the official year 1891-92.
9. Total extent of land assessed is 867 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. 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 1894-95.

	1894-95.						Revised Estimate for 1894-95.		
Heads of Account.	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	1.253	8	8				3750	.	.
b. Buildings	2.809	11	9				8.000	.	.
c. Drainage	22.637	8	2				41.700	.	.
d. Water-supply	1.090	12	9				1.200	.	.
e. Miscellaneous public improvements				27.791	9	4			
2. REPAIRS—									
a. Communications	9.396	10	7				8.000	..	.
b. Buildings	1.523.	8	4				1.000	.	.
c. Drainage—									
i. Repairs to works ..	31	12	..				50	..	"
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	946	8	2				1.000	"	.
ii. Establishment	319	14	7				320	.	.
iii. Contingencies	43	15	..				60	..	.
e. Miscellaneous public improvements				12.262	4	8			
3. ESTABLISHMENT	359	"	"	359	.	.	360	.	.
4. TOOLS AND PLANT AND OTHER STORES.	144	8	9	144	8	9	100	.	.
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 ..				40.557	6	9	65.540	..	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ... *c.* charges on account of Sessional school.	*108	6	6	108	6	6	60	"	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment	~~29~~	~~13~~	~~"~~				..	..	.
b. Contingencies	~~78~~	~~9~~	~~6~~				~~60~~	.	.
Carried over ..	~~108~~	~~6~~	~~6~~	108	6	6	60	.	.

* Establishment. 29-13-0
Stipends to Students. 70 - 0
other contingencies. 8-9-6.

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	~~408~~	~~6~~	~~6~~	108	6	6	60	..	.
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	2,673	5	..				2,680	.	.
b. Results Grants	185	3	.				200	.	.
c. Contingencies	1,075	2	5	3,933 ~~4,042~~	10	5 ~~4~~	1,000	.	.
3. SALARY GRANTS									
4. RESULTS GRANTS	2,492	7	..	2,492	7	.	3200	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	415	..	..				420	.	.
ii. Cotingencies	25	..	.	440	.	.	30	.	.
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.	940	..	.				400	.	.
b. Common gymnasium—									
i. Establishment	180	.	.				180	.	.
ii. Contingencies	2	1	.						
c. Other items	577	.	.				600	.	.
				1,699	1	.			
Total, Grant II ..				8,673	8	11	8,770	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	4,376	2	.				4,380	..	.
b. Medicines and Supplies ..	1,171	15	7				1,200	.	.
c. Diet of Patients	1,331	13	9				1,400	.	.
d. Sundries and Contingencies ..	464	12	.				250	.	.
e. Contributions to Local Boards ..				7,344	11	4			
Carried over ..				7,344	11	4	7,230	.	.

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				7,344	11	4	7,230	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College	238	..	.				200	.	.
ii. Sanitary Inspection ..									
iii. Medical reserve staff ..							10	.	.
iv. Cutlers' Establishment ..	..	..	..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—	240	..	.				240	..	.
i. Medical Schools	38	.	.				40	.	.
ii. Reserve staff ..	58	12	8				60	.	.
District Surgeon's Establishment - ..				574	12	8			
c. OTHER CONTRIBUTIONS									
3. VACCINATION—									
a. Establishment	300	..	.				300	..	.
b. Contingencies	266	14	9				240	..	.
c. Contributions to Local Boards ..	203 ~~240~~	3	7	770 ~~806~~	2 ~~14~~	4 ~~9~~	240	..	.
d. allowance & apothecary for the supervision of vaccination.									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	390	..	.				360	..	.
b. Contingencies	61	5	..	451	5	..	30	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	6,711	11	8				7200	..	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	8,854	10	11				10,300	..	.
b Private scavenging—	1,006	2	5				1,100	..	.
i. Establishment	108	..	.				300	..	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	198	10	9				100	..	.
c. Cholera charges	46	7	3				70	.	.
d. Contingencies	11	13	.				10	.	.
e. Mahim festival.									
				16,937	8	.			
Total, Grant III ..				~~26,115~~ 26,078	~~3~~ 7	~~9~~ 4	28,030	..	.

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	1,378	13	8				1,400	..	..
b. Contingencies	2,339	3	7				3,000	..	..
2. i. MARKETS—				3,718	1	3			
a. Establishment									
b. Contingencies	149	8	..				170	..	..
ii SLAUGHTER-HOUSE—									
a. Establishment	179	5	5				180	..	..
b. Contingencies	61	7	3				20	..	..
3. CHOULTRIES—				390	4	8			
a Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	114	..	..				110	..	..
b. Contingencies	5	7	..				50	..	..
5. AVENUES—				119	7	..			
a. Establishment	614	5	7				720	..	..
b. Contingencies	24	..	..				80	..	..
6. PUBLIC GARDEN—				638	5	7			
a. Establishment	59	5	8				60	..	..
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	131	"	"				130	..	..
7 SURVEY OF LAND				191	1	7			
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.							100		
9. OTHER CHARGES—									
i Work done for private individuals other than private scavenging									
Carried over ..				5,057	4	1	6,020	..	..

× Strengthening river 51-8-0
bunds & closing breaches. 55-2-6
Lamp charges – – 8-10-9
numbering carts – – 16-3-10
Govt. assessment – 65-11-2
burning ground expenses – 2-3-6
Sketch
226-10-0
Boundary stones —

Painting & writing notes on tin sheets for cart drivers – 8-15-0
Survey maps for [illegible] charges – 2-14-0
Sundry charges – 3-9-9
441-8-6

Statement II—*cont.*

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5,057	4	1	6,020	..	..
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of ~~wild animals and snakes~~ dogs & kites ..	49	14	..				50	..	..
iii. Printing	241	7	9				200	..	..
iv. Compensation for lands ..									
v. Other items	×441	8	6	732	14	3	400	..	..
Total Grant IV ..				5,790	2	4	6,670	..	..
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2,114	7	2				2,120	..	..
ii. Inspection	463	3	7				480	..	..
b. Collection of Municipal Taxes—									
i. Establishment	1,165	5	7				1,160	..	..
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	21	5	6				50	..	..
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	214	9	7				150	..	..
d. Office contingencies other than (*b*) (ii)	531	9	4				400	..	..
e. Contributions for Central office and Audit establishments ..	710	..	..				710	..	..
f. Contribution for the pay of the Municipal clerk in the Collector's office	57	6	6				60	..	..
Total, Grant V ..				5,277	15	3	5,130	..	..
REPAYMENT OF DEBT—									
a. Instalments paid during the year.	1,979	1	3				4,610	..	..
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..				1,979	1	3			
INTEREST—									
a. On account of last year ..									
b. " of current year ..	2,634	14	9	2,634	14	9			
Carried over ..				4,614	..	..	4,610	..	..

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				4.614	-	-	4.610	-	.
Advances recoverable—									
a. Permanent	125	-	.						
b. Others	~~4.812~~ 49	~~4~~ 1	~~8~~ 1						
Refunds of other than current collections .				~~4.937~~ 74	~~4~~ 1	~~8~~ 1			
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				95.965	9	8	1,18,750	.	.
Balances—									
a. Municipal Fund	~~27.577~~ 410	~~3~~ 8	~~1~~ 5				13.410	.	.
b. Endowments									
c. Water-tax Fund									
				~~27.577~~ 410	~~3~~ 8	~~1~~ 5			
Grand Total ..				~~1.23.542~~ 1.23.376	~~12~~ 2	~~9~~ 1	1.32.160	-	.

Note to Statement II.

Position of the Municipality of Kumbakonam *on 31st March 1895.*

Liabilities.

	RS.	A.	P.
Balance of Loans	57.063	14	9
Deposits to be adjusted ..	~~10.976~~ 11,143	~~8~~ 2	~~0~~ 8
Other Liabilities (in detail) ..			
Contribution for Cutlers establishment in the medical store keepers office for 1894-95. 10 — —			
Rent for the site of a rubbish depot for 1894-95. 33-12-0			
Printing charges of the Municipal proceedings &c. 18-3-3			
Gratuity sanctioned to the retired manager of the Municipal Office. 300 — —			
Undisbursed cash balance in the office other than deposits — 75-14-3	437	13	6
Total ..	~~88478~~ 68.644	~~4~~ 14	~~3~~ 11

Assets.

	RS.	A.	P.
Municipal Balance .. Cash	~~27.677~~ 410	~~3~~ 8	~~1~~ 5
Municipal Balance .. Securities ..			
Deposit Balance .. Cash	~~7.276~~ 443	~~8~~ 2	~~-~~ 8
Deposit Balance .. Securities ..			
Landed property	3.700	.	.
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.	26,000	.	.
Total ..	64,553	11	1
Value of Premises, &c.	39.050	.	.
Do. of Tools and plant	9.650	.	.
Do. of Live stock			
Do. of Furniture	2.200	.	.
Arrears of taxes, &c.	2.114	.	3
Other assets (in detail)			
Total ..	53014	-	3
Claims—			
Advances Recoverable—			
Permanent advance	678	13	.
Advances for works, &c.	~~13.337~~ 74	~~4~~ 1	~~7~~ "
Total ..	~~14.016~~ 52	~~1~~ 14	~~7~~ .
Grand Total ..	~~1.31.563~~ 1.31,620	~~12~~ 9	~~11~~ 4

STATEMENT III.—*Municipality of* Kumbakonam

Abstract of Deposits Account for the year 1894-95.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	8,268	12	8	1. Credited to Municipal Funds	6,116	7	-
1. Deposits by Appellants	867	8	-	2. Returned to Appellants	81	11	-
2. Do. by Renters	8,045	5	4	3. Do. to Renters			
3. Do. by Contractors	191	-	-	4. Do. to Contractors	500	-	-
4. Do. as Security by Municipal Servants	1,100	-	-	5. Do. to Municipal Servants	800	-	-
5. Deposited for the execution of work for which Private Parties are liable ..				6. Do. to Parties	1	3	6
6. Other Deposits under the Act or bye-laws & Excess amount paid by District Board on account of share of tolls. ..	169 ~~3~~	14 ~~3~~	2 ~~6~~	7. Paid to Claimants			
Total Receipts ..	10,~~207~~ 373	~~-~~ 11	~~10~~ 6	Total ..	7,499	5	6
				Balance * ..	~~10,976~~ 11,143	~~8~~ 2	~~-~~ 8
Grand Total ..	~~18,476~~ 18,642	~~13~~ 8	~~6~~ 2	Grand Total ..	~~18,475~~ 18,642	~~13~~ 8	~~6~~ 2

Details of Balance.

* made up of Rs. 7,276-8-0 in Cash & Rs. 3,700 in bonds (landed property tendered as security by Municipal servants.)

	No. of items.	Year.			No. of items.	Year.			No of items.	Year.			No. of items.	Year.			No. of items.	Year.			No of items.	Year. 93-94			No. of items.	Year. 94-95			TOTAL.				REMARKS.
		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.	No. of items.	Rs.	A.	P.	
Appellants' Deposits ..																																	
Renters do. ..																					2	2	-	-	181	625	-	-	183	627	-	-	
Contractors' do. ..																									8	5,224	8	-	8	5,224	8	-	
Municipal Servants' do. ..																									14	1,423	-	-	14	1,423	-	-	
Deposits for Work ..																									15	3,700	-	-	15	3,700	-	-	
Miscellaneous Deposits, viz. (Excess collection of Profession tax & District Board's share of tolls unpaid)																									2	168	10	8	2	168	10	8	
Total ..																					2	2	-	-		11,141	2	8		11,143	2	8	

Statement IV-A.—*Municipality of* Kumbakonam Demand, Collection and Balance Statement for the year 1894-95.

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.	10,392	-	-	259	-	-	10,133	-	-	8,413	8	-	-	-	-	213	8	-	1,506	-	-
2. „ on buildings	17,767	5	-	-	-	-	17,767	5	-	17,110	5	3	53	6	-	87	14	6	515	11	3
3. „ on lands	1,018	9	-	-	-	-	1,018	9	-	1,018	9	-	-	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	27,800	-	-	-	-	-	27,800	-	-	27,800	-	-									
6. Market rents	2,035	-	-	-	-	-	2,035	-	-	2,035	-	-									
7. Slaughter-house fees																					
8. Rent of cart-stands																					
9. Private scavenging fees	1,486	4	-	-	-	-	1,486	4	-	1,466	-	-	-	-	-	4	8	-	15	12	-
10. Tax on vehicles with springs.	1,609	-	-	-	-	-	1,609	-	-	1,606	-	-	-	-	-	-	-	-	3	-	-
11. Tax on animals.	2,361	12	-	-	-	-	2,361	12	-	2,359	4	-	-	-	-	-	-	-	2	8	-
12. Tax on carts.	2,614	-	-	-	-	-	2,614	-	-	2,612	-	-	-	-	-	-	-	-	2	-	-
13. Rent of gardens.	210	-	-	-	-	-	210	-	-	210	-	(a) -	-	-	-	-	-	-	-	-	-
14. Avenues.	433	1	-	-	-	-	433	1	-	370	1	(b) -	-	-	-	-	-	-	63	-	-
15. Fishery.	258	11	-	-	-	-	258	11	-	258	11	-	-	-	-	-	-	-	-	-	-
16. Ferry rents.	332	-	-	-	-	-	332	-	-	332	-	-	-	-	-	-	-	-	-	-	-
																			2,107	15	3

(a) Includes the rent of hospital gardens &c. which is shown under ("Other hospital receipts") in Statement I.

(b) The difference of Rs. 262-9-- between the two entries in Statements I & II A is the receipts from the sale of decayed trees, clippings &c. being included in the former.

Statement IV-B.—*Municipality of* Kumbakonam Demand, Collection and Balance Statement for the year 1894-95.—*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		A.	P.	~~RS. A. P.~~
1. Tax on arts, &c.	143	..	.	2,715	..	.	2,858	..	.	2,003	8	.	316	.	.	535	8	.	3	..	.	1893-94
2. „ on buildings	64	3	.	2,223	6	6	2287	9	6	2121	4	.	42	5	.	123	7	6	..	9	.	—Do—
3. „ on lands	7	8	.	12	9	.	20	1	.	15	13	.	.	8	.	3	12	.	.	.	.	
4. Water-tax on buildings and lands ..																						
5. Tolls																						
6. Market rents	.	.	.	43	.	.	43	.	.	43	.	.										
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees				115	8	.	115	8	.	115	8	.										
10. Tax on vehicles with springs.	..	.	.	18	.	.	18	.	.	18	.	.										
11. Tax on Animals.	.	.	.	42	.	.	42	.	.	36	12	.	.	.	.	4	12	.	.	8	.	1893-94.
12. Tax on Carts.	.	.	.	38	.	.	38	.	.	28	.	.	.	.	.	8	.	.	2	.	.	—Do—
13. Avenues.																						
14. Rent of gardens.	.	.	.	37	.	.	37	.	.	27	.	.	10	.	.				6	1	..	
15. Fishery rents.																Add Current			2107	15	3	
16. Ferry rents.				110	10	8	110	10	8	110	10	8				Total			2,114	-	3	

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	9.135	5	11
(2) Amount advanced during the year	7.942	13	3
Total ..	17.078	3	2
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	2.968	12	2
(*b*) Do. previous years	56	9	.
Total amount outstanding at the end of the year* ..	14,052	14	.
Total ..	17.078	3	2

* *Details of Balance.*

Process Fees.

Advanced to office staff.	in 1889-90 -	Rs. 24- .. .	
—Do—	in 1890-91.	15- 6- .	
—Do—	in 1891-92.	8- 2- .	
—Do—	in 1892-93.	34- .. .	
—Do—	in 1893-94.	51-14- .	133-6- .

Law charges advanced in 1892-93 to Vakil Kristna Iyer — 20 —

Permanent Advance.

1890-91 & 1894-95.	To Office staff. —	50—	
1891-92 & 1894-95.	" Civil Apothecary -	200—	
1891-92-	" Sanitary Engineer —	418-13- .	668-13- .

1892-93. Advance for works to Road Maistry. 10 — .

Compensation Advances for Drainage works.

1892-93.	Sub-Collector —	4.130-12- .	
93-94	— Do —	4.240-13-11	
94-95.	— Do —	4.812-4-8	13.183-14-7

Amount transferred to Advances recoverable for recovery from Civil Apothecary Mr. J. W. Wright on account of inadmissible payments made — 36-12-5

14.052-14- .

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
Receipts.										
2. Rates and Taxes.										
Tolls gross receipts.	27800	.	.	28.300	.	.	+500	.	.	(1) Erroneous classification – vide. also Offl. Memo. no. 1438, dated 15th October 1895.
Local Fund Share	8.959	5	6	9.126	-	2	+166	10	8	(2) Due to the above adjustment, but transferred to deposit account.
Net income after deducting Local Fund Share	18,840	10	6	19,173	15	10	+333	5	4	(3) Due to item 2 above.
6. Miscellaneous.										
Other items . Other items.	507	13	.	7	13	.	-500	.	.	(4) Transferred to item (1) above.
Charges.										
Grant III. Medical Administration										
3. Vaccination.										
(d) allowance to Civil Apothecary for supervision of vaccination	240	.	.	203	3	7	-36	12	5	(5) Transferred to "Advances recoverable". "Others". being the amount of inadmissible payment to be recovered.
Advances recoverable										
(b) Others.	4,812	4	8	4,849	1	1	+36	12	5	(6) Vide. item no. 5 above.
Grant II.										
1. Training schools.										
(c) Charges on account of sessional school –	..	-	.	108	6	6	+108	6	6	(7) } Due to correct classification vide. also Official memo. no. 1438, of 15th October 1895
2. Municipal School. Salary System										
Establishment & Contingencies	108	6	6	.	.	.	-108	6	6	(8)

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
Closing balance on the 31st March 1895.	27.577	3	1	27.410	8	5	-166	10	8	(9) Due to the adjustment of item No. (2) above
Deposit Account.										
Receipts.										
b. Other deposits.	3	3	6	169	14	2	+166	10	8	(10) Do do do.
Closing balance	10,976	8	.	11.143	2	8	+166	10	8	(11) Vide. item (10) above.

MUNICIPAL OFFICE,
27 JAN. 96
KUMBAKONAM.

LOCAL (1896) DEPARTMENT.

Current No. 67/L of 1896.

From

THE ACCOUNTANT-GENERAL,
Madras,

To

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

SUB-COLLECTOR'S OFFICE
25 JAN. 96
TANJORE

Current No. ——— of 189

No. 270/476

Dated 20th January 1896.
Received

Current No. 415/Rw of 1896.

No.

Subject.

Forwarding report on the Audit of the accounts of the Kumbakonam Municipality for the year 1894-95.

1/6044 M of 96

Endt. on curnt No. 67/2L of 1896.

Forwarded.

J. Ulher Collector
23.1.96.

Vallam

Dr
23/1.

Desp: 24th.

Endt. on 415/Rw /1/96.

Forwarded.

W B Blaysting
for Sub Collector.

DESPATCHED.
25 JAN. 96

To K Chairman

Meeting

Put.
7/3/96.

Proceedings of the Special Meeting of the Municipal Council Kumbakonam held on the 12th March 1896.

Present.

M.R.Ry. K. Renganada Raojee Avergal B.A. in the Chair
„ Rao Bahadur S. Seshayya „ B.A.
„ Rao Bahadur S. Appu Sastriar „ B.A.
„ A. C. Narayanasamy Iyer „
„ N. Vaidyanada Iyer „ M.A.
„ A. L. Tiruvengadam Pillai „
„ T. S. Ganapathy Iyer „
„ S. Sivagurunada Chettiar „ B.A. B.L.
„ N. Krishnasamy Iyengar „ B.A. B.L.
„ R. Kumarasamy Pillai „
„ J. V. Rathnasamy Chettiar „

1. Read the Report and the audit notes on the audit of the accounts for 1894—95.

Resolved that the auditor's suggestions be attended to, that the Chairman's remarks thereon be approved, and that the audit report be forwarded to Government. The question of giving a Contribution to the District Board from the amount of Rs 500 forfeited by Govin Padayachy, be deferred till the next meeting.

× × ×

(S) K. Renganada Ra
Presiding Counc

(True Copy)

P. Lambeany

Chairman

KUMBAKONAM MUNICIPALITY.

Enclosure No. II **to letter**

FROM

THE CHAIRMAN
Municipal Council
KUMBAKONAM.

To

The Chief Secretary to Government
Local and Municipal Department
Through the Sub-Collector and the
Collector of Tanjore.

Dated 14th
Despatched March 1896.
Received

No. 694.

SUBJECT.

Submitting the report on the audit of the accounts for 1894-95 with a copy of the resolution of the Council.

2/10644 M of 96

No. 694.

Municipal Councillors' Office.
Kumbhakonam 14th March 1896.

From

P. Tambisamy Mudaliar 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 Report on the audit of the accounts of this Municipality for the year 1894-95 received from the Accountant-General, together with a Copy of the Resolution of the Council thereon.

Forward.

I have the honor to be
Sir
Your most obedt. Servant.

P. Tambisamy
Chairman

T.N.

350 of 1896 6.

1326 of 1896

From

THE CHAIRMAN

Municipal Council

KUMBHAKONAM.

17 MAR 96

TANJORE

To Ne 8 1

Current No. 1044 M

The Chief Secy to Govt

Local & Municl Dept

Thro' the Sub Collector & the Collector of Tanjore.

Dated 14th }
Despd. 16th } March 1896.
Received }

Enclosures. Two

No. 694.

SUBJECT.

Submitting the report on the audit of the accounts for 1894-95 with a copy of the Council's resolution.

Rec. on 1326 / 17/3/96

Forwarded

[illegible]

Sub Collector

23. 3. 96.

CHIEF SECRETARIAT

30 MAR. 1896

DESPATCHED

1722 M 23-10-95

172 M 6-2-95

Current No. 350 of 1896

Encd Govn cur: No. 350 / Eng of 96

Encl 2

Forwarded.

[illegible] Collector

25/3

26/3

DESPATCHED

26 MAR 96

N / misc.

Order No. 633 mis 7.4.96

Recorded.

6/4/96

6.4.96

With order

2nd To The Accountant General. Desp 8/4

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

Read again G.O., No. dated 189 ,

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.
P = Copy abstract only.
Q = Copy heading only.