L. & M.
9,000-3-3-96.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 594 M

DATED 31st March 1896

[Despatch Abstract.]

Accounts

Recording report on the audit of the ---- of the Tanjore Municipal Council for the year 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

---

[7]

INDEXED.

Miscellaneous.

Local and Municipal Dept.

G.O., dated 31-3-96.

No. 594 M

When given for copying.

[Despatch Abstract.]

Accounts

Recording report on the audit of the ______ of the Tanjore Municipal Council for the year 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.

Papers not filed up, being meant for despatch in original (not paged).

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(Form No 43.)

Local & Municipal Dept.
CURRENT No. 975 M

TANJORE MUNICIPAL OFFICE,
13" March 1896.

No. 398

From
The Honorable K. Kalyanasundaram Iyer avl.
CHAIRMAN,
Municipal Council,
TANJORE.

To
The Chief Secretary,
TO GOVERNMENT,
Fort St. George,
MADRAS.

Thro. the Divisional Officer,
TANJORE.

SIR,

I have the honor to forward herewith the report on the audit of the accounts of the Tanjore Municipality for the year 1894-95.

2. The report was recorded by the Council at its meeting held on the 20" ultimo.

3. Better results will be shewn during the next audit.

I have the honor to be
Sir
Your most obedient Servant
K. Kalyanasundram
Chairman

Current No. 32/ML of 1896.

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

Camp Negapatam

Dated 23d Novr. 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 Tanjore 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. 121454-0-1, 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 Governmnet.~~

I have &c.,

(Signed) L. Govindan

Assistant Inspector of L. F. Accts.

Forwarded to the Accountant General. The audit disclosed a State of work which cannot be called Satisfactory. The Auditor reports

(a) that the transactions entered in the Cash Book were not described in detail, that details of budget heads were not given in the Cash Book, that the numbers of the Cheques were entered neither in the Cash Book nor the Vouchers, that payees acknowledgments were not filed with the vouchers to which they appertained, and that in consequence of these defects he exceeded the time allotted for the audit and was hampered in the Course of it.

Insure that these things do not occur. Jan. 3 96

(b) that the Cash Book was not signed by the Chairman from the 26 March to the 18 July/95, that establishment bills were not signed by him, that the pay orders on expenditure vouchers were not signed by him in several cases, that Stamped and other acknowledgments were not obtained in many cases in which they were necessary, that vouchers for expenditure amounting to Rs. 410-12-8 were wanting, and finally that the important rule regarding the issue of bill books (para. 12 of Mr. Stokes's Memorandum) was altogether neglected.

(Signed) L. E. Pritchard,
Inspector of L. F. Accts.

Camp Bellary
17 December/95

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

2. The Accounts are not well Kept.

J. Mannion
Accountant General

Fort St George.
Acctt Genl's Office
9th January/96 .21.

L.F.D
455

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Tanjore
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	87.944	12	5				87.945	-	
b. Endowments	253	-	2				255	.	.
c. Water-tax Fund				88,197	12	7			
Total ..				88.197	12	7	88200	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	16.3~~36~~ 68	8	.				15.550	.	.
b Tax on buildings (section 63) ..	23.6~~84~~ 47	6	7				24.000	.	.
c. Tax on lands (section 63) ..	2.~~310~~ 307	15	.				2.500	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with prinsg and palanquins (section 77) ..	1.616	6	9				1.500	.	.
f. Tax on animals (section 77) ..	2.448	12	3				2.400	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	2.628	.	.				2.600	.	.
h. Tolls (section 91)—									
Gross receipts 24.594 7-3.*	16.~~398~~ 419	~~4~~ 3	~~10~~ 6				16.380	-	.
Less Local Fund share .. 8.1~~98 2 5~~ 75-3-9									
i. Penalties on account of—									
i. Tax on carts									
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				65.4~~21~~ 36	~~5~~ 4	~~5~~ 1			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				65.4~~21~~ 36	~~5~~ 4	~~5~~ 1	64.930	.	.

* Includes interest.

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	AS.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95.	A.	P.
Brought forward ..				~~65.421~~ 36	~~5~~ 4	~~5~~ 1	64,930	-	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	211	8	1						
ii. Rent of buildings ..	3	.	.				100	.	.
iii. Avenue receipts	66	9	-						
iv. Fees from Travellers' Bungalows	327	-	.				50	.	.
b. i. Sale-proceeds of lands ..				608	1	1	250	.	.
ii. Produce of lands, gardens, &c.	2.899	10	6						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	206	13	9				2.950	.	.
c. Conservancy receipts—				3.106	8	3	250	.	.
Sale-proceeds of night-soil, street refuse, &c. ..									
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 ..	-	2	6						
ii. Other Hospital receipts ..							10	.	.
f. i. Income from markets ..	× 6.391	15	2	-	2	6			
ii. „ slaughter-houses.	× 960	12	6				5.000	.	.
g. Other fees				7.352	11	8	950	.	.
i. Distraint fees	161	.	.						
ii. License fees	1.191	13	8				100	.	.
iii. Cart-stand fees	1.675	6	10				1.050	.	.
iv. Fees for extracts from Birth and Death Registers ..	16	6	.				1.600	.	.
h. Fines under Municipal and other Acts	746	14	6	3.044	10	6	-	-	.
i. Interest on investments—				746	14	6	700	.	.
i. General, including choultries									
ii. Educational									
iii. Medical									
iv Peoples Park	125	11	1						
j. Premium on loans				125	11	1	100	-	
Carried over ..				~~80,406~~ 29	~~1~~ 15	~~-~~ 8	78.040	.	.

× Includes interest.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				~~80.406~~ 29	~~1~~ 15	~~-~~ 8	78.040	.	.
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	191	1	2	191	1	2	220	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply	82,920	.	.				82,920	.	.
Drainage									
Sanitation									
Other purposes ..				82,920	.	.			
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	992	4	.				1000	.	.
ii. Other purposes				992	4	.			
b. Other items —									
i. Fishery rents	103	8	.				160	.	.
ii. Refunds of Expenditure of previous year	38	12	9				40	.	.
iii. Fee for numbering carts, &c.	2	.	.	144	4	9	20	.	.
Carried over ..				~~1,64,653~~ 68	~~10~~ 9	~~11~~ 7	1.62.400	.	.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..	.			~~1,64,653~~ 1,64,68	~~10~~ 9	~~11~~ 7	1,62,400	.	.
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..	25,900	.	.				25,900	.	.
ii. In the market from private individuals				25,900	.	.			
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent									
ii. Others	~~13~~ 273	~~13~~ 10	~~8~~ 8	~~13~~ 273	~~13~~ 10	~~8~~ 8	20	.	-
Total Receipts ..				1,90,~~567~~ 842	~~8~~ 4	~~7~~ 3	1,88,320	.	.
Add opening balance ..				88,197	12	7	88,210	.	.
Grand Total ..				~~2,78,765~~ 2,79,040	~~5~~ .	~~2~~ 10	2,76,520	.	.

* 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 per cent. and tax on lands at 7½ per cent. of rent value. ~~annas for every 50 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. No. 713 [illegible] of 20-4-92
8. The house-tax registers were last revised in the official year 92-93 and the land tax registers in the official year .
9. Total extent of land assessed is 2445¾ acres.
10. The mode of estimating the annual rental of houses and lands is ~~as follows:~~— based on rental

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Statement II.

Expenditure from the Municipal Fund of the Town of Tanjore for the official year 1894-95.

Heads of Account.	189 -9 . Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	2751	7	6				3,080	.	.
b. Buildings	509	15	3				1,900	.	.
c. Drainage	.	.	.				.	.	.
d. Water-supply	89,366	14	3				1,87,130	.	.
e. Miscellaneous public improvements	900	.	.				1,000	.	.
2. REPAIRS—				93,528	5	.			
a. Communications	9,441	9	9				6,220	.	.
b. Buildings	1,718	7	11				1,600	.	.
c. Drainage—									
i. Repairs to works ..	1,385	10	7				2,000	.	.
ii. Establishment for flushing drains, &c.	2,427	12	8				2,650	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	359	14	9				1,550	.	.
ii. Establishment	657	10	5				710	.	.
iii. Contingencies	1	9	6	15,992	11	7	.	.	.
e. Miscellaneous public improvements									
3. ESTABLISHMENT	629	4	.	629	4	.	620	.	.
4. TOOLS AND PLANT AND OTHER STORES.	108	8	.	108	8	.	140	.	.
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.	59	.	.						
c. To others for public works ..				59	.	.			
Total, Grant I ..				1,10,317	12	7	2,08,600	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	.	.	.				60	.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..							60	.	.

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 ..							60	.	.
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	502	.	.						
b. Results Grants	136	5	.				560	.	.
c. Contingencies	138	13	9				180	.	.
3. SALARY GRANTS	1.803	11	.	777	2	9	180	.	.
4. RESULTS GRANTS	4.672	11	5	1.803	11	-	2.000	.	.
5. COMBINED GRANTS—				4.672	11	5	4.900	.	.
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	355	.	.						
ii. Cotingencies	6	.	.				360	.	.
7. MISCELLANEOUS—				361	.	-	20	.	.
a. Building, furniture, &c., grants.	270	3	.						
b. Common gymnasium—							560	.	.
i. Establishment	257	9	3						
ii. Contingencies	24	.	.				265	.	.
c. Other items	8	1	.				35	.	.
Drawing master	175	1	3				20	.	.
				728	14	6	180	.	.
Total, Grant II ..				8.343	7	8	9.320	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1.279	12	3						
b. Medicines and Supplies ..	293	3	2				1.380	.	.
c. Diet of Patients							300	.	.
d. Sundries and Contingencies ..	194	7	6						
e. Contributions to Local Boards ..	1.500	-	.				130	.	.
Provident Fund moneys—	68	-	.	3335	6	11	1.500	.	.
Carried over ..				3.335	6	11	-	-	.

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 ..				3.335	6	11	3.310	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College									
ii. Sanitary Inspection ..	1.427	.	.				930	.	.
iii. Medical reserve staff ..									
iv. Cutlers' Establishment ..	-	.	.				10	.	.
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—				1.427	.	.			
i. Medical Schools	250	.	.				250	.	.
ii. Reserve staff	44	6	.				70	.	.
iii Dy. Surgeon's Office Establishment	87	9	4	381	15	4	30	.	.
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a Establishment .. .	239	7	10				240	.	.
b. Contingencies	137	10	9				300	.	.
c. Contributions to Local Boards ..				377	2	7			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	540	.	.				540	.	.
b. Contingencies	7	.	.	547	.	.	20	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	4.934	7	1				5.215	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4.798	-	3				5.765	.	.
b Private scavenging—									
i. Establishment	786	2	.				1.140	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	1	12	4				35	.	.
c. Cholera charges	713 ~~516~~	8 ~~13~~	7 ~~7~~				775	.	.
d. Contingencies	90 ~~27~~	6 ~~4~~	. .				20	.	.
Road watering	112	8	11	436 ~~11.177~~	13 ~~.~~	2 2	.	.	.
Total, Grant III ..				505 ~~17.245~~	6 ~~9~~	.	18,650	.	.

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.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	1,307	3	2				1,360	.	.
b. Contingencies	2,626	14	3	3,934	1	5	3,290	.	.
2. i. MARKETS—									
a. Establishment	204	6	3				200	.	.
b. Contingencies	421	9	8	625	15	11	500	.	.
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies	40	6	6	40	6	6			
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	170	14	.				170	.	.
b. Contingencies	124	11	.	295	9	.	130	.	.
5. AVENUES—									
a. Establishment	279	13	7				290	.	.
b. Contingencies	64	12	6	344	10	1	30	.	.
6. PUBLIC GARDEN—									
a. Establishment	287	1	.				310	.	.
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	297	4	.	584	5	.	240	.	.
7 SURVEY OF LAND									
8. ~~FIRE~~ Clock Tower									
a. Establishment	120	10	7				130	.	.
b. ~~Purchase of fire-engine, buckets, repairs, &c.~~ Contingencies.				120	10	7	30	-	.
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				5,945	10	6	6,680	.	.

× Cost of sign boards. Rs. 238-2-6.
" boat charges - 20 - "
Tom. Tom. charges - 2 - "
Law charges - 45 - 3 - .
305 - 5 - 6.

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 ..				5,945	10	6	6,680	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	5	.	.				50	.	.
iii. Printing	1,102	5	7				800	.	.
iv. Compensation for lands ..									
v. Other items	× 305	5	6	1,412	11	1	"	"	"
vi Hot weather charges							40		
Total Grant IV ..				7,358	5	7	7,570	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1,977	4	6				2,040	.	.
ii. Inspection	451	9	10				460	.	.
b. Collection of Municipal Taxes—									
i. Establishment	2,317	~	8				2,430	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	13	10	.				200	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	18	.	.				.	.	.
d. Office contingencies other than (*b*) (ii)	681	9	11				250	.	.
e. Contributions for Central office and Audit establishments ..	1,167	7	4	6,626	10	3	1,160	.	.
Total, Grant V ..				6,626	10	3	6540	"	"
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 ..	6,953	.	.	6,953	.	.	6,950	.	.
Carried over ..				6,953	.	.	6,950	.	.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				6,953	-	.	6,950	.	.
Advances recoverable—									
a. Permanent									
b. Others	4~~50~~ 73	~~6~~ 4	8						
Refunds of other than current collections .	8	2	.				100	.	.
Discount									
Pensions and gratuities									
Investments—				4~~58~~ 81	~~8~~ 6	8			
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				1,57,~~303~~ 586	~~5~~ -	~~1~~ 9	2,57,730	-	-
Balances—									
a. Municipal Fund	1,20,9~~37~~ 29	1	3						
b. Endowments	524	14	10						
c. Water-tax Fund				1,21,4~~62~~ 54	-	1	18,790	.	.
Grand Total ..				2,7~~8,765~~ 9,640	~~5~~ -	~~2~~ 10	2,76,520	.	-

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Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans	1,89,500	.	.
Deposits to be adjusted ..	21,~~718~~ 966	~~9~~ 10	~~11~~ 8
Other Liabilities (in detail) ..			
Total ..	2,11,~~218~~ 466	~~9~~ 10	~~11~~ 8

Assets.

	RS.	A.	P.
Municipal Balance .. Cash	1,21,4~~62~~ 54	.	1
Municipal Balance .. Securities ..			
Deposit Balance .. Cash	9,87~~X~~ 9	1	11
Deposit Balance .. Securities ..	~~11,847~~ 12,087	~~8~~ 8	~~.~~ 9
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.	2,800	.	.
Total ..	1,4~~5,980~~ 6,228	~~10~~ 10	9
Value of Premises, &c.	46,800	.	.
Do. of Tools and plant	8,200	.	.
Do. of Live stock			
Do. of Furniture	500	.	.
Arrears of taxes, &c.	20,5~~34~~ 26	~~1~~ 12	~~3~~ 3
Other assets (in detail)			
Total ..	76,0~~34~~ 26	~~1~~ 12	3
Claims—			
Advances Recoverable—			
Permanent advance	1,01~~8~~ 3	.	.
Advances for works, &c. ..	4~~50~~ 73	~~6~~ 4	8
Total ..	1,4~~68~~ 86	~~6~~ 4	8
Grand Total ..	2,23,733	11	8

STATEMENT III.—*Municipality of* Tanjore

Abstract of Deposits Account for the year 1894-95.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	23,~~178~~ 338	~~2~~ 8	~~3~~ 3	1. Credited to Municipal Funds	6,695	13	-
1. Deposits by Appellants	~~9,307~~ 9,007	~~11~~ 11	-	2. Returned to Appellants	4,196	7	-
2. Do. by Renters	10,~~403~~ 203	~~6~~ 6	~~9~~ 9	3. Do. to Renters	9,866	14	1
3. Do. by Contractors	1,143	8	-	4. Do. to Contractors	2,055	-	-
4. Do. as Security by Municipal Servants	825	-	-	5. Do. to Municipal Servants	325	-	-
5. Deposited for the execution of work for which Private Parties are liable ..				6. Do. to Parties			
6. Other Deposits under the Act or bye-laws	*87	10	9	7. Paid to Claimants			
Total Receipts ..	21,~~679~~ 767	~~9~~ 4	~~9~~ 6	Total ..	23,139	2	1
				Balance * ..	21,~~718~~ 966	~~9~~ 10	~~11~~ 8
Grand Total ..	~~44,857~~ 45,105	~~12~~ 12	9	Grand Total ..	~~44,857~~ 45,105	~~12~~ 12	9

* Interest on savings bank deposits realized during 94-95 79-10-9 [illegible] 1892-93 - Nos. 563, 992 & 477 [illegible] 8 - [illegible]

Details of Balance.

	No. of items.	Year. RS.	A.	P.	No. of items.	Year. 90-91 [illegible] RS.	A	P	No. of items.	Year. 90-91 RS.	A	P	No. of items.	Year. 91-92 RS.	A.	P.	No. of items.	Year. 92-93 RS.	A.	P	No of items.	Year. 93-94 RS.	A.	P	No. of items.	Year. 94-95 RS	A.	P.	TOTAL. No. of items.	Rs.	A.	P.	REMARKS.
Appellants' Deposits ..					34	52	4	-									40	112	3	-	81	219	14	-	252	1,484	11	-	407	1,869	-	-	
Renters do. ..					157	692	13	5	17	62	2	3	5	27	4	6	9	740	2	9	12	645	4	6	51	9,705	1	9	251	11,872	13	2	
Contractors' do. ..					6	86	8	11	2	28	6	-	2	47	8	-	8	1,598	8	-	12	1,591	6	-	26	1,327	-	-	56	4,676	3	11	
Municipal Servants' do. ..					7	715	11	-	1	111	12	-	3	788	5	3	4	44	-	-	5	277	11	6	19	931	4	-	39	3,235	11	9	
Deposits for Work ..					1	18	-	-																					1	18	-	-	
Miscellaneous Deposits, viz.					17	285	2	10	2	1	11	-													3	8	-	-	22	294	13	10	
Total ..					222	1,850	8	2	22	203	15	3	10	863	1	9	61	2,858	13	9	110	2,734	3	-	351	13,456	-	9	776	21,966	10	8	

Statement IV-A.—*Municipality of* Tanjore

Demand, Collection and Balance Statement for the year 189 -9 .

CURRENT.

Tax. 1	Demand as originally assessed by the Chairman. 2 RS.	A.	P.	Remitted by the Council on appeal. 3 RS.	A.	P.	Demand as finally settled (column 2 *minus* column 3). 4 RS.	A.	P.	Collected. 5 RS	A.	P.	Remitted on account of vacant houses, &c. 6 RS.	A.	P.	Written off as irrecoverable. 7 RS.	A.	P.	Balance (column 4 *minus* columns 5, 6 and 7). 8 RS.	A.	P.
1. Tax on arts, &c.	16,253	8	-	2,674	8	-	13,579	-	-	8,~~800~~ 845	8	-							4,7~~70~~ 33	8	-
2. ,, on buildings	21,685	7	-				21,685	7	-	18,4~~61~~ 24	8	7							3,2~~23~~ 60	14	5
3. ,, on lands	3,106	10	-				3,106	10	-	1,162	10	-							1,944	-	-
4. Water-tax on buildings and lands	-	-	-																		
5. Tolls (gross receipts)	24,570	-	-				24,570	-	-	24,570	-	-									
6. Market rents	6,251	~~15~~ 12	~~11~~ 5				6,251	~~15~~ 12	~~11~~ 5	5,905	~~10~~ 7	~~10~~ 4							346	5	1
7. Slaughter-house fees	950	-	-				950	-	-	950	-	-									
8. Rent of cart-stands	1,655	-	-				1,655	-	-	1,655	-	-									
9. Private scavenging fees	978	4	-				978	4	-	749	4	-							229	-	-
10.																					
11.																					
12.																					
13.																					
14.																					

Statement IV-B.—*Municipality of* Tanjore 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	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	6.534	.	.	7.047	.	.	13.581	.	.	7.5~~34~~ 23	.	.							6.0~~47~~ 58	.	.			
2. ,, on buildings	1.235	12	9	5.795	8	.	7031	4	9	5,222	14	.	19	14	.				~~1,808~~ 1,788	~~6~~ 8	~~9~~ 9			
3. ,, on lands	1.344	3	.	1.494	15	.	2.839	2	.	1.14~~8~~ 5	5	.	1	7	.				1.69~~0~~ 2	~~13~~ 6	.			
4. Water-tax on buildings and lands ..																								
5. Tolls																								
6. Market rents	298	3	.	523	1	.	821	4	.	395	8	.							425	12	.			
7. Slaughter-house fees																								
8. Rent of cart-stands																								
9 Private scavenging fees	14	4	.	277	2	.	291	6	.	243	.	.							48	6	.			
10.																								
11.																								
12.																								
13.																								
14.																								

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	1,411	10	.
(2) Amount advanced during the year	473	4	8
Total ..	1,884	14	8
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year			
(*b*) Do. previous years	273	10	8
Total amount outstanding at the end of the year* ..	1.611	4	.
Total ..	1.884	14	8

* *Details of Balance.*

Permanent advance Rs-as-ps.

1890-91.	To District Surgeon for animal vaccination.	8 – –	
92-93.	To Sanitary Engineer	1,000 – –	
93-94.	To Hospital Assistant for Contingencies.	5 – –	1,013 – –
1891-92 & 92-93.	Process fees.	61-12-0	
	Office clerk - attendance Register.	18-1-0	
1893-94.	Sivagnanam Pillay for R. water works.	10 – –	
	Process fees	4-2-0	
	Chayalvana naidu for water works –	31 – – 4	
1894-95	District Surgeon for cholera charges.	300 – –	
	Municipal Overseer for works.	150 – –	
	Losses payment for recovery for District Board	23-4-8	
			598-4-0
			1,611-4-0

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
Receipts.										
2. Municipal rates & taxes										
(a) Tax on arts.	16,336	8	.	16,368	8	.	+37	.	.	(1) Transferred from Tax on buildings being error in classification.
							+3	.	.	(2) do do Tax on lands.
							−8	.	.	(3) Being the nett excess collection transferred to Deposits.
(b) Tax on buildings.	23,684	6	7	23,647	6	7	−37	.	.	(4) Vide item 1 above.
(c) Tax on lands.	2,310	15	.	2,307	15	.	−3	.	.	(5) Vide item 2 above.
(d) Tolls - net receipts.	16,396	4	10	16,419	3	6	+22	14	8	(6) Due to the erroneous excess payment to District Board owing to the omission to deduct 1/3 of the outlay, viz. Rs. 68-12-0 (inclusive of Rs. 8 referred to in the official memo. dated 16th August/95 No. 1130) from the gross receipts under this head. This sum has been transferred to "Advances Recoverable - Others" for the necessary recovery.
7. Extraordinary & Debt.										
(d) Advances.										
(ii) Others.	13	13	8	273	10	8	+259	13	.	(7) Due to the omission to adjust the same in the accounts for 1894-95.
Total receipts.	1,90,567	8	7	1,90,842	4	3	+274	11	8	(8) Due to the net result of the adjustments - vide - items 3, 6, 7.
Charges.										
Grant III Sanitation & Medical Services										
5. Conservancy Road cleaning &c.										
c. Cholera charges.	576	13	7	713	8	7	+259	13	.	(9) Due to the omission to adjust in the accounts on account of advances made in 93-94. Vide item (7) above.
							−63	2	.	(10) Due to erroneous classification
d. Contingencies.	27	4	.	90	6	.	+63	2	.	(11) Vide item 10 above
Advances Recoverable										
(b) Others.	450	6	.	473	4	8	+22	14	8	(12) Excess payment to the District Board, Tanjore on account of [illegible] Contribution transferred to this item for recovery during 1895-96. Vide also item (6) 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.
Total Expenditure	1,57,303	5	1	1,57,586	-	9	+282	11	8	(13) Due to the adjustments referred to in items 9 & 12 above.
Closing balance	1,21,462	-	1	1,21,454	-	1	−8	.	.	(14) Due to the adjustments referred to in item 3 above.
Statement III - Deposit Account.										
Balance on 1st April/94	23,178	2	3	23,338	8	3	+160	6	.	(15) Due to the adoption of the correct closing balance as per last audit report - Vide also G.O. No. 1540 Mis. of 23-9-95.
Appellants Deposits.	9,307	11	.	9,007	11	.	−300	.	.	(16) Vide item 17 below. Due to correct classification.
Renters "	10,403	6	9	10,703	6	9	+300	.	.	(17) Vide item 16 above Do do
Other Deposits -				87	10	9	+87	10	9	(18) Being the interest realized during 1894-95 on Savings Bank Deposits & also the transfer of excess collection under Profession tax.
Deposit closing balance on the 31st March/95.	21,718	9	11	21,966	10	8	+248	-	9	(19) Due to the adjustments referred to in items 15 & 18 above.
Statement IV - D. C. & B. Current.										
Tax on arts Col. 5	8,808	8	.	8,845	8	.	+37	.	.	(20) Due to the correct classification
Col. 8	4,770	8	.	4,733	8	.	−37	.	.	(21) Due to the adjustment in No. 20 above
Tax on buildings Col. 5	18,461	8	7	18,424	8	7	−37	.	.	(22) Due to the wrong classification - Vide item No. 20 above.
Col. 8	3,223	14	5	3,260	14	5	+37	.	.	(23) Due to the correct balance as per bills on hand & also to the above adjustment vide item No. 22.
Markets. Cols. 2 & 4	6,251	15	11	6,251	12	5	−	.	3 6	(24) Erroneous classification of interest in the Demand.
Col. 5.	5,905	10	10	5,905	7	4	−	.	3 6	(25) do do
Statement IV D. C. & B. arrears.										
Tax on arts Col. 5.	7,534	.	.	7,523	.	.	+3	.	.	(26) Transferred from Tax on lands as per correct classification.
							−6	.	.	(27) Eliminated amount of refunds within the year.
							−8	.	.	(28) Transferred to Deposits on account of excess collections.
Col. 8.	6,047	.	.	6,058	.	.	+14	.	.	(29) Vide item No. 27 & 28 above
							−3	.	.	(30) Vide item No. 26 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.
2. Tax on Buildings col. 6.				19	14	-	+19	14	-	(31) Due to the omission of adjustments in the accounts
col. 8	1,808	6	9	1,788	8	9	−19	14	-	(32) vide item (31) above
3. Tax on Lands—										
col. 5.	1,148	5	-	1,145	5	-	−3	-	-	(33) vide item no. 26 above
							+1		7	(34) Due to the omission of adjustments in the accounts.
							+3	-	-	(35) vide item 33 above
							−1		7	(36) vide item 34 above

STATEMENT VI—*cont.*.

Statement of Differences—*cont.*

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

Current 32 6

LOCAL FUND (1896) DEPARTMENT.

Curt 47/Eng of 96

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
Tanjore

No. L-7. D/458

Dated 9th January 1896.
Received 20 JAN. 1896

11.1.96

No.

Subject.

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

[illegible] of 96.

Reso: No. 6. d.d. 20-2-96

Recorded.

K Rajaram [illegible]
Chairman

Endt Concurr No. 32/21 of 96

Forwarded.

[illegible]
Collector
11/1/96

No/1571

Vallam
16-1-96.

18.1.96

KL

270

~~Current No.~~ of 1896.

189 6

Tanjore Municipality.

Local & Municipal Dept.

~~Current No.~~ Cwrk 47 / Eng of 96 9/7/3/M

FROM

THE CHAIRMAN,

MUNICIPAL COUNCIL,

Tanjore.

DESPATCHED

1

To The Chief Secretary
to Government.
Fort St George
Madras.

Through the Divisional Officer,

Tanjore.

Dated 13 } March 1896
Received 15 } 3 96

CHIEF SECRETARY
21. MAR. 1896
GOVERNMENT MADRAS

No. 398

ENCLOSURE. 1

(Subject.)

Forwarding the report on the audit of the accounts of the Tanjore Municipality for the year 1894—95

17-3-96

Thilkavadi

---

270 of 1896

Current No. of 1896

Endt. on Curr. No. 270 / Eng of 96.

En: One

Forwarded

Collector

18-3-96

18/3

DESPATCHED
20 MAR. 96

N / Misc.

Order No. 564 dated 31-3-96

Recorded.

30/3/96

31. 3. 96

P & O

To
28/3 The Accountant-General.

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

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.							

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