BACK PAPERS

7-12-06

[L. 2,000 4-8-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1567 M.

DATED 9-7-97.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Account

Recording on the remark, report on the audit of the —— of the Tuticorin Municipality for 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.

Local & Munl. (1897) Department.

CURRENT No. 2465/97

Misc

Order No. 1567 M-mis. dy 9.7.97.

Recorded.

2. The audit report should not have been delayed so long in the municipal office.

9/7

7/7/97

From The Chairman Municipal Council Tuticorin

No. 339

Dated 3 July 1897.

Received 6-7-1897

Registered 6-7-1897

Enclosures One

Spare copies

To the Chairman M.C. Tuticorin
Copy to the Accountant General
Dup. 14/7/97

SUBJECT.

Submitting the audit Report on the accounts of this Municipality for the year 1895-96

9/7/97

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 339

Municipal Commissioners office
Tuticorin 3rd July 1897.

CIVIL SECRETARIAT RECEIPT
COMPARTMENT No. 2465/97

From

J. W. B. Roche Victoria avenue
Chairman - Municipal Commissioners
Tuticorin

To

The Secretary to Government
Local and Municipal Department
Madras.

Sir,

I have the honour to forward herewith the audit Report on the accounts of this Municipality for the year 1895-96.

2. The audit notes with the Chairman's remarks together with the resolution of the Council approving the same have been forwarded through the assistant accountant General and Inspector of local Fund accounts Madras.

I have the honourable
Sir
Your most obedt Servant

J. W. B. Roche Victoria
Chairman

Local & Munl. (1897) Department.

CURRENT No.

HEAD QUARTERS DEPUTY COLLECTOR'S OFFICE
3 - APR. 97
TINNEVELLY.

From The Accountant General
Fort St. George, Madras.

Order

No. L.F.D. 740(a)

Dated 31st March 1897.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding the Inspection Municipal Audit Reports for 1895-96.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 25th March 1897.

To

THE Accountant-General Madras

SIR,

I have the honor to submit the following report on ~~my~~ the District Municipal Auditor's recent audit of the accounts of the Tuticorin 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. 11,336-1-11, was in agreement with that appearing in the ~~Treasury~~ Bank Pass Book, allowing for Cash on hand and 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 forwarded to ~~placed in the hands of~~ the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. L. F. D. 495, dated 19th February 1892, as modified by subsequent Government Orders.

8 Nothing was discovered important enough to call for immediate action on the part of Government, ~~or~~

~~The following points deserve to be brought to the immediate notice of Government~~

I have &c
(Sd.) W. J. F. Williamson
Assistant Accountant General
and
Inspector of Local Funds Audit

No. L.F.D. 740(a)

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

Whitehall
Offg: Accountant-General

Fort Saint George.
Accountant-General's office.
31st March 1897.

Cur: 595/K:1897.

Forwarded to the chairman Municipal Council, Tuticorin.
6/4
for collector
6.4.97.

7.4.97

6/4/97

STATEMENT I.

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

Heads of Account.	1895-96. Details of Minor heads.			1895-96. Totals of Major heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	8,973	14	3				8,973	14	3
b. Endowments	"	"	"				"	"	"
c. Water-tax Fund	"	"	"				"	"	"
Total ..				8,973	14	3	8,973	14	3
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	4,478	8	"				4,570	"	"
b. Tax on buildings (section 63) ..	12,084	"	"				12,150	"	"
c. Tax on lands (section 63) ..	225	"	"				225	"	"
d. Water-tax on buildings and lands (section 75)	"	"	"				"	"	"
e. Tax on vehicles with springs, and palanquins (section 77) ..	441	"	"				330	"	"
f. Tax on animals (section 77) ..	809	4	"				720	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	996	"	"				960	"	"
h. Tolls (section 91)—									
Gross receipts 17500 / 17,455	11,666	10	8				11,666	10	8
Less Local Fund share 5833 / 5818-5-4	11,681	10	8						
i. Penalties on account of—									
i. Tax on arts							5	"	"
ii. Tax on buildings ..							5	"	"
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									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				30,715 / 30,700	13	8	30,631	10	8

STATEMENT I—*cont.*

Heads of Account.	1895-96. Details 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 ..				30,715.	12	8 ✓	30,631	10	8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	18	"	"				25	"	"
ii. Rent of buildings ..	"	"	"				"	"	"
iii. Avenue receipts ..	158.	12	"				130.	"	"
iv. Fees from Travellers' Bungalows	"	"	"	176.	12	" ✓	"	"	"
b. i. Sale-proceeds of lands ..	1274	6	8				1295	"	"
ii. Produce of lands, gardens, &c.	30	13	7				23	2	8
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	53	1	5	1358.	5	8 ✓	95	"	"
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	17.	5	"	17	5	" ✓	20	"	"
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 ..	735	11	"				750.	"	"
ii. Other Hospital receipts ..	666	1	4	1401.	12	4 ✓	600	"	"
f. i. Income from markets ..	"	"	"				"	"	"
ii. „ slaughter-houses ..	270	"	"	270.	"	" ✓	270	"	"
g. Other fees									
i. Distraint fees	2	12	"				5.	"	"
ii. License fees	448	3	"				350	"	"
iii. Cart-stand fees ..	"	"	"				"	"	"
iv. Fees from extracts from Birth and Death Registers ..	4.	10	"	455	9	" ✓	5.	"	"
h. Fines—									
i. Fines under Municipal and other Acts	771	9	"				900	"	"
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..	"	"	"	771.	9	" ✓	"	"	"
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				35,167. 2. 8 ✓ 35,152. 2. 8			35099	13	4 ✓

Statement II—*cont.*

Heads of Account.	1895-96. Datails 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 ..				35,152	2	8 ✓ 8 ✓	35099	13	4 ✓
				35,167	2	8			
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..		"	"	"	"	"	"	"	"
Buildings		"	"	"	"	"	"	"	"
Municipal Schools ..		1.	8				"	"	"
Other purposes ..		"	"	1	8	" ✓	"	"	"
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes	3981.	4	5	3981.	4.	5 ✓	4171.	4	5
b. From Local Boards—									
i. Education		"	"	"			"	"	"
ii. Medical	10	64	1	1			1510.	"	"
iii. Other purposes	75	"	"	1139.	1.	1 ✓	75.	"	"
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 ..	1127.	1	"	1127.	1	" ✓	1050	"	"
ii. Other purposes									
b. Other items—									
i. Fishery rents	52	4	"	52.	4	" ✓	20.	"	"
ii. Refunds of Expenditure of previous year	3981.	4	5	3981.	4	5 ✓			
iii. Fees for numbering carts, &c.	1.	12	"	1.	12	" ✓	100.	"	"
Carried over ..				41,470 41,455	1 1	2 ✓ 2 ✓	42,026	1	9 ✓

Statement II—*cont.*

Heads of Account.	1895-96. Details 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 ..				41,455 / 41,470	1 / 1	2 / 2	42026	1	9
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									
ii Others	18	6	0	18	6	"			
Total Receipts ..				41,473	7	2	42,026	1	9
Add opening balance ..				8973.	14.	3	8973.	14	3
Grand Total ..				50,446 / 50,462	5	5	51,000	"	"

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 land at 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. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G O.
8. The house-tax registers were last revised in the official year , and the land tax registers in the official year .
9. The total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Statement II.

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

Heads of Account.	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	"	"	"				"	"	"
b. Buildings	1597	5	3				1350 / 1200	"	"
c. Drainage	1022	3	"				1030	"	"
d. Water-supply	"	"	"				"	"	"
e. Miscellaneous public improvements	"	"	"	3631 / 2619	4 / 8	4 / 3	"	"	"
2. REPAIRS—	6652	8	4				6000	"	"
a. Communications	6512 / 1740	8 / 6	4 / 9	8392 / 8252	15 / 15	1 / 1	1800	"	"
b. Buildings	728	10	8	4381	3	0			
c. Drainage—									
i. Repairs to works ..	62	4	8				70	"	"
ii. Establishment for flushing drains, &c.	129	5	10	191.	10	6	120	"	"
d. Water-supply—									
i. Repairs to works, machinery, &c.	1322	10	1				1500	"	"
ii. Establishment	283	10	10	1606	4	11	285	"	"
iii. Contingencies	"	"	"				"	"	"
e Miscellaneous public improvements	"	"	"				"	"	"
3. ESTABLISHMENT	355	"	"	355.	"	"	355.	"	"
4. TOOLS AND PLANT AND OTHER STORES	49.	5	2	49.	5	2	70.	"	"
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works									
Total, Grant I ..				13074. / 13214.	11. / 11.	11 / 11	12240. / 12540	"	"
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..							20	"	"
b. Stipends to Normal students ..									
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..							20	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..							20	-	- ✓
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	274.	6	4				270.	"	"
b. Result Grants	48.	9	"				44.	"	"
c. Contingencies	94.	4	2	417.	3.	6 ✓	130.	"	-
3. Salary Grants	"	"	"				"	"	"
4. Result Grants	1868.	14	"	1868.	14	" ✓	2500	"	"
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..	60	"	"	60.	"	" ✓	60	-	-
b. Municipal Inspectors—									
i Establishment									
ii. Contingencies									
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.	60.	4	4	60	4	4 ✓	70	-	"
b. Common gymnasium—									
i. Establishment	180	"	"				180	-	"
ii. Contingencies	27	"	"	207	"	" ✓	500	-	-
c Other items Training Class							150.	"	"
(i) Establishment	132	"	"						
(ii) Contingencies	6	6	2	138	6	2 ✓	132	-	-
Total, Grant II ..				2751	12	" ✓	3570	"	"
							3920	"	" ✓
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	3244	4	1				3240	"	"
b. Medicines and Supplies ..	1801.	1.	1				1900	"	"
c. Diet of Patients	549	15	9				550	-	-
d. Sundries and Contingencies ..	574	7	11				500	-	"
e. Contributions to Local Boards..	"	"	-	6169	12	10 ✓	"	"	"
Carried over ..				6169	12	10 ✓	6190.	-	" ✓

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				6169	12	10 ✓	6190	"	" ✓
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	187	"	"				160	"	"
ii. Sanitary Inspection ..	127	"	"				100.	"	"
iii. Medical reserve staff ..	25.	"	"				20.	"	"
iv. Cutlers' Establishment ..	11.	"	"	350	"	" ✓	20	"	"
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	234	12	"				235	"	"
b. Contingencies	126	2	8				120	"	"
c. Contributions to Local Boards ..	"	"	"	360	14	8 ✓	"	"	-
4. Registration of Births and Deaths—									
a. Establishment	240	"	"				240	"	"
b. Contingencies	36	4	"	276	4	" ✓	35	"	"
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	3573	12	8				3660	"	"
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4124	15	6				4200	"	"
b. Private scavenging—									
i. Establishment	840.	"	"				840	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	300	"	"	8838.	12	2 ✓	300.	"	"
c. Cholera charges	183	"	"	183	"	" ✓	200.	"	"
d. Contingencies	184	9	11	184	9	11 ✓	120	"	"
Total, Grant III ..				16363	5	7 ✓	16440.	"	" ✓

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
Brought forward ..				41,455 / 41,470	1	2 / 2 ✓	42026	1	9 ✓
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									
ii Others	18	6	9	18	6	" ✓			
Total Receipts ..				41,473 / 41,488	7	2 / 2 ✓	42,026	1	9
Add opening balance ..				8973.	14.	3	8973.	14	3
Grand Total ..				50,462 / 50447	5	5 / 5	51000	"	"

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 $\frac{\text{the first}}{\text{all}}$ classes.
2. Tax on buildings is levied at per cent., and tax on land at $\frac{\text{per cent. of rent value.}}{\text{annas} \quad \text{for every 80 square yards.}}$
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. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G O.
8. The house-tax registers were last revised in the official year , and the land tax registers in the official year .
9. The total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Statement II.

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

Heads of Account.	1895-96. Details of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	"	"	"				"	"	"
b. Buildings	1597	5	3				1200	"	"
c. Drainage	1022	3	"				1030	"	"
d. Water-supply	"	"	"				"	"	"
e. Miscellaneous public improvements	"	"	"	2619	8	3 ✓	"	"	"
2. Repairs—									
a. Communications	65 12	8	4				6000	"	"
b. Buildings	1740. 728	6 10	9 8	8252 4381	15 3	1 ✓ 0	1800	"	"
c. Drainage—									
i. Repairs to works ..	62	4	8				70	"	"
ii. Establishment for flushing drains, &c.	129	5	10	191.	10	6 ✓	120	"	"
d. Water-supply—									
i. Repairs to works, machinery, &c.	1322	10	1				1500	"	"
ii. Establishment	283	10	10	1606	4	11 ✓	285	"	"
iii. Contingencies	"	"	"				"	"	"
e Miscellaneous public improvements	"	"	"				"	"	"
3. Establishment	355	"	"	355.	"	" ✓	355.	"	"
4. Tools and Plant and other stores	49.	5	2	49.	5	2 ✓	70.	"	"
5. Contributions—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works									
Total, Grant I ..				13074. 13214.	11.	11 ✓ 11 ✓	12240. 13540	"	" ✓ " ✓
GRANT II—(*Education*)—									
1. Training Schools—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..							20	"	"
2. Municipal Schools—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..							20	"	" ✓

Statement II—*cont.*

Heads of Account.	1895-96 Details of Minor Heads.			1895-96 Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. Lighting—									
a. Establishment	815.	12	4						
b. Contingencies	1598.	14	4	2414.	10.	8 ✓	810.	-	-
2. i. Markets—							1800	-	-
a. Establishment									
b. Contingencies									
ii. Slaughter-house—									
a. Establishment									
b. Contingencies									
3. Choultries—									
a. Establishment	57.	12	"						
b. Contingencies	"	"	"				57	12	"
c. Feeding Travellers	"	"	..				12.	4	"
4. Travellers' Bungalow—				57.	12	" ✓	..	..	..
a. Establishment									
b. Contingencies									
5. Avenues—									
a. Establishment	9	11	1						
b. Contingencies	1.	5	"	11.	"	1 ✓	15	"	"
6. Public Garden—							35.	"	"
a. Establishment	109.	7.	3						
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	334	9	10				109.	"	"
7. Survey of Land	"	"	"	444	1	1 ✓	401.	"	"
8. Fire—							"	"	"
a. Establishment	"	"	"						
b. Purchase of fire-engines, buckets, repairs, &c.	189	11	"	189	11	" ✓	"	"	"
9. Pounds—							200	"	"
a. Establishment									
b. Contingencies									
Carried over ..				3117.	2	10 ✓	3240.	"	" ✓

Statement II—*cont.*

Heads of Account.	1895-96 Details 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 ..				3117.	2	10 ✓	3240.	"	" ✓
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. Other Charges—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	339	"	5				400	"	"
iii. Printing	140	"	"	575.	14	10 ✓	"	"	"
iv. Compensation for lands ..	176	14	5	655.	14	10 ✓	480	"	"
v. Other items				3633.	1.	8 ✓			
Total, Grant IV ..				3773.	1.	8 ✓	4120	"	" ✓
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1353	8	"				1340	"	"
ii. Inspection	356	2	1	1709.	10.	1 ✓	356	2	1
b. Collection of Municipal Taxes—									
i. Establishment	332	"	"				332	"	"
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	217	6	11	549	6	11 ✓	250	"	"
c. Collection of Tolls—									
i. Establishment	"	"	"				"	"	"
ii. Contingencies	450	0		45.	"	" ✓	"	"	"
d. Office contingencies other than (*b*) (ii)	272	3	4	272	3	4 ✓	249.	13	11
e. Contributions for Central office and Audit establishments ..	189	"	"	189	"	" ✓	189	"	"
Total, Grant V ..				2765.	4.	4 ✓	2717	"	" ✓
Repayment of Debt—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1895-96. Details 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 ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Advances recoverable—									
a. Permanent									
b. Others	170	"	"	170	"	" ✓	"	"	"
Refunds of other than current collections.	213	"	"	213	"	" ✓	63	"	"
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				39111.	3	6 ✓	39,500	"	" ✓
Balances—									
a. Municipal Fund				11336.	1	11 ✓	11,500.	"	"
b. Endowments									
c. Water tax Fund									
Grand Total ..				50447.	5	5 ✓	51000	"	" ✓

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	3756-5-6		
Other Liabilities (in detail) ..			
Total ..	3756-5-6 ✓		

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	11336	1	11 ✓
	Securities ..	"	"	"
Deposit Balance ..	Cash	3756.	5	6 ✓
	Securities ..	"	"	"
Sinking Fund of loans		"	"	"
Funded Capital of endowed institutions, Hospitals, &c.		"	"	"
Total ..		15092	7	5 ✓
Value of Premises, &c.		19,000	"	"
Do. of Tools and plant		300	"	"
Do. of Live stock		"	"	"
Do. of Furniture		4650.	"	"
Arrears of taxes, &c.		21 90	11	6 ✓
Other assets (in detail)				
Rent of Lands		25.	"	"
Contributions from Pension funds		526.	"	"
		24,592	11	6
Total ..		24,591.	"	"
Claims—				
Advances Recoverable—				
Permanent advance				
Advances for works, &c. ..		170	"	"
Total ..		170.	"	"
Grand Total ..		39855- 24,761 24,762	2	11 6

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

	Rs.	A.	P.
Balance brought forward ..	3484	2	8
1. Deposits by Appellants	448	"	6
2. Do by Renters	3106	4	"
3. Do. by Contractors	600	"	"
4. Do. as Security by Municipal Servants			
5. Deposited for the execution of work for which Private Parties are liable..			
6. Other Deposits under the Act or bye-laws			
Except payment by tax payers.	"	2	"
Total Receipts ..	4152	6	6
Grand Total ..	7636	9	2

	Rs.	A.	P.
1. Credited to Municipal Funds	3309	7	2
2. Returned to Appellants	120	12	"
3. Do. to Renters	"	"	"
4. Do. to Contractors	450	"	"
5. Do. to Municipal Servants	"	"	"
6. Do. to Parties	"	"	"
7. Paid to Claimants	"	"	6
Total ..	3880	3	8
Balance * ..	3756	5	6
Grand Total ..	7636	9	2

* Details of Balance.

	No. of items.	Year.	No. of items.	Year.	No. of items.	Year	No. of items.	Year.	No. of items.	Year.	No. of items.	Year. 1893-94	No. of items.	Year. 1895-96	Total. No of items.	Total. Rs.	Total. A.	Total. 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 ..												" " "		" " "	1	"	"	"	
Renters' do. ..												" " "	2	3106 4 "	2	3106	4	"	
Contractors' do. ..											1	300 " "	1	350 " "	2	650	"	"	
Municipal Servants' Deposits												" " "		" " "		"	"	"	
Deposits for Work ..												" " "		" " "		"	"	"	
Miscellaneous Deposits, viz'												" " "	1	" 1 6	1	"	1	6	
Total ..											1	300 " "	4	3456 5 6	5	3756	5	6	

Statement IV-A.—*Municipality of* Tuticorin. 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.	4737 8 "	57 8 "	4680 " "	4451 " "	" " "	188 8 "	40 8 "
2. „ on buildings	12179 1 "	57 12 "	12121 5 "	12075 4 "	" " "	21 15 6	24 1 6
3. „ on lands	222 10 "	" " "	222 10 "	222 10 "	" " "	" " "	" " "
4. Water-tax on buildings and lands ..	" " "	" " "	" " "	" " "	" " "	" " "	" " "
5. Tolls (gross receipts)	17500 " "	" " "	17500 " "	17500 " "	" " "	" " "	" " "
6. Market rents	" " "	" " "	" " "	" " "	" " "	" " "	" " "
7. Slaughter-house fees	270 " "	" " "	270 " "	270 " "	" " "	" " "	" " "
8. Rent of cart-stands	" " "	" " "	" " "	" " "	" " "	" " "	" " "
9. Private scavenging fees	1116 3 "	" " "	1116 3 "	1102 5 "	" " "	" " "	13 14 "
10. Vehicles	444 " "	" " "	444 " "	441 " "	" " "	" " "	3 " "
11. Animals	811 8 "	" " "	811 8 "	807 " "	" " "	24 "	2 4 "
12. Carts	996 " "	" " "	996 " "	992 " "	" " "	2 " "	2 " "
13. Licensed fees	464 11 "	11 8 "	443 3 "	443 3 "	" " "	" " "	" " "
14.							

Statement IV-B.—*Municipality of* Jubbulpore. Demand, Collection, and Balance Statement for the year 1895-96—*cont.*

Tax.	Arrears: Balance of old Demand.	Arrears: Arrears of previous year.	Arrears: Total Demand.	Arrears: Collected.	Arrears: Remitted.	Arrears: 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.	
1. Tax on arts, &c.	" " "	45. 8 "	45. 8 " ✓	27. 8 "	" " "	18 " "	" " " ✓	
2. „ on buildings	" 12 "	9. 14 "	10. 10 " ✓	8. 12 "	" " "	1. 14 "	" " " ✓	
3. „ on lands	2. 13 "	2. 13 "	5 10 " ✓	2. 13 "	" " "	2 13 "		
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	" " "	94 11 "	94. 11 " ✓	24 12 "	" " "	69. 15 "	2 " " ← 93/94 —	
10. Animals	4 4 "	" " "	4 4 " ✓	2 4 "	" " "	" " "	4 " " ← do —	
11. Carts	8. " "	" " "	8. " " ✓	4 " "	" " "	" " "	" " " ✓	
12. Licensed fees	11 " "	5 " "	16 " " ✓	5 " "	" " "	11 " "	— — —	
							6 — —	
13.								
14.								

15

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	64	"	" ✓
(2) Amount advanced during the year	725	"	" ✓
Total ..	789	"	" ✓
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	555	"	" ✓
(*b*) Do. previous years	64	"	" ✓
Total amount outstanding at the end of the year* ..	170	"	" ✓
Total ..	789	"	" ✓

* *Details of Balance.*

1895-96. Advanced to Patels Rs 100. " "
— Do —. Do to the Chaukidar for office repairs Rs 50. " "
— Do —. To a Cancilkot for digging a Well Rs 20 — " —
Rs 170 — " —

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
(1) Statement I.				
2. h. Tolls				
Share due to the District Board	5833 5 4	5818 5 4	– 15 " "	One third of the amount of Toll Contingencies was deducted from the Amount due to the District Board and the same was added to the head "Less Local Funds Share".
Less Local Funds Share	11,666 10 8	11,681 10 8	+ 15 " "	
(2) 5. iii. Other sources	3981 4 5	" " "	– 3981 4 5	Rectification of previous Classification.
6. b. Other items – Refunds of expenditure of previous year	" " "	3981 4 5	+ 3981 4 5	
(3) Grant I.				
1. b. Buildings	159 7 53	2609 14 4	+ 1011 12 1	Rs 670. 14. 1 being the Cost of putting up Stairs to the Hospital District Quarters should have been shown under "New Works" Buildings instead of "Repairs – Buildings".
				(2) Rs 340. 14. " being Cost of a Tiled Roof to Substituted for a thatched one and should have been shown under "New Works".

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
(4) 2. a. Repairs – Communications	65128 4	66528 4	+ 140 " "	Being the Cost of Lands taken up for widening a pathway was taken to this head from Grant IV. "Compensation for Lands".
(5) b. Buildings	1740 6 9	728 10 8	– 1011 12 1	Vide remarks against item (3) above.
(6) Grant IV. Compensation for Lands	140 " "	" " "	– 140 " "	Vide remarks against item (4) above.
Note to Statement VI				
Spreader of taxes	90 " "	91. 11 6	+ 1. 11 6	Exhibition of Correct Balance.
"Liabilities Deposits to be adjusted	" " "	3765 6	+ 3765 6	Rectification of the Omission.

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.

When given for copying
When copied 1-4-12 } 189 .
When examined
When signed 13/7

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.

1/2485 of 1912