FOR WHAT PURPOSE.

[L. & M. 2,000—28-10-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2423 Ai

DATED 4-11-97

INDEXED. CA

[Despatch Abstract.]

Accounts

Recording with remarks, report on the audit of the —— of the Trichinopoly Mr for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ccc	373	4/98					

Current No 3282 of 1897.
Rec

Local & Munl. (1897) Department.

CURRENT No. 3551/R

COLLECTOR AND MAGISTRATE
12 OCT. 97
TRICHINOPOLY.

From The Chairman
Municipal Council
Trichinopoly

His Order. No. 2423 re mtg 5/10/97

No. 37

Recorded with the following remarks.

(1). It is to be regretted that the results of the audit are not yet satisfactory.

(2). The Collector is requested to ~~observe~~ obtain from the late Chairman Dr. R. Ry. P. Singaravelu Pillai, his explanation of the circumstances under which he advanced a sum of Rs 500 to the printing Contractor, apparently without the authority of the Council, and failed to recover the amount from the payment made to him for work done. The present Chairman Kadir Navaz.

Dated 9-10-97

Received 16 OCT. 1897

Registered 16-10-97

Enclosures 2

Spare copies

SUBJECT.

Submitting with the Council's remarks the Audit Report for the year 1896-97.

21/10

Nava͞z Khan Saib Bahadur should also be required to explain why he recovered the amount only in instalments of Rs 50 per mensem and not fully at once.

(3) The numerous errors noticed by the Auditor in Statement VI reflect much discredit on the Municipal office.

(4) The sanction of Govt. should be obtained at an early date for the entertainment of the additional tank-watchers and office peons referred to in Nos. 26 and 34 of the remarks in the last column of Statement VI.

P.R.
2/11/97

[illegible signature]

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

To

The Chairman M.C. Trichinopoly
" Collector of Trichinopoly
" Accountant General.

B.O.

Out 25/10/97

Local & Munl. (1897) Department.

Reply sent back
[illegible] 24/8

CURRENT No. 2001

MUNICIPAL OFFICE 24 AUG. 97 TRICHINO[POLY]

COLLECTOR AND MAGISTRATE 12 OCT. 97 TRICHINOPOLY.

Order

From The Accountant General to the Government of Madras

No. L.F.D. 347

Dated 21st August /97
Received
Registered
Enclosures
Spare copies

SUBJECT.

Forwarding the Trichinopoly Municipal Audit Report for 1896/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Trichinopoly **Municipality for the year 1896-97.**

Dated 16th August 1897.

To

THE Accountant-General

Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Trichinopoly Municipality for the year 1896-97.

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. 487-4-0, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book, after taking into account a Government Promissory Note for Rs 500/- and allowing for outstanding cheques, and ~~for~~ deposits, and for the Collections of the last day of March remitted in the following month.

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.~~

is being forwarded to

6. A note on all the discrepancies and defects noticed in the accounts ~~has been placed in the hands of~~ the Chairman.

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

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

~~The following points deserve to be brought to the immediate notice of Government~~ The general result of the audit, though not altogether satisfactory, shows some improvement over that of last year.

x

The

The following matters may, however, be brought to the notice of Government.

(1) Private Scavenging fees are not only not collected in advance, but in many cases not even within the year to which they relate. The balance outstanding at the close of the year amounted to the large sum of Rs 4070-3-6, some of the items of which date so far back as 1893-94, *Vide* statements IV A and IV B attached. This is exclusive of the sum of Rs 500 and odd written off during the year as irrecoverable, chiefly in consequence of the whereabouts of the parties not being known.

> An explanation regarding the remissness in this matter, has been called for from the two Deputy Collrs who held the office of Chairman during the year. Vide para. 3 (4) of G.O. 2207 L.u. 11-10-97 (Flag N)

It is a well recognized principle of the house scavenging system that the service should be continued only as long as it is paid for, but in this municipality, among others, the demand registers show that although the payments in many cases remain in arrear quarter after quarter, no attempt is made to withdraw the service. The result is that the system is actually working at a loss to the municipality, as will be seen from the following figures

Year	Demand			actual Collection including arrears of previous years			Expenditure			Difference		
1895-96	5200	6	[illegible]	4150	9	5	5628	14	8	1478	5	3
1896-97	4953	13	6	4483	15	[illegible]	5582	8	10	1098	9	10

The

The necessity for considerable effort in this matter is felt by the present Chairman who has started a system of frequent periodical reviews of collections, which, it is trusted, will be permanently kept up, as it must, if properly worked, greatly stimulate the efforts of the bill Collectors. At the same time an endeavour should be made to assimilate the system more to that laid down in para 16 of Mr Stoke's memorandum.

> m/s 1059 Fml 29-5-83 (Flag O)

(2) Large amounts were found to have been advanced from time to time to the late water works Contractor, on the authority of the sanitary Engineer, the total amount outstanding against him at the close of March '97 being Rs 17,415-2-11. This was still unadjusted at the time of the present audit, the reason assigned being that the Sanitary Engineer had not submitted the necessary bills for payment, in consequence of the death of the Contractor. It would be well if the Sanitary Engineer were requested to forward vouchers for early adjustment against the advances concerned, with a view to the reduction of the large balance outstanding. If, after doing so, any sum were found to be due to the Contractor, it might be paid to his legal representative in due course.

> These have been since adjusted. Vide the Chairman's letter.

Forwarded to the Secretary to Government.

(3) In connection with the matter reported to Govtn. ment in this office letter No. £ 7 D. / 488 dated 10th December 96, it was found that a sum of Rs 500/- was advanced in March '96 by the late Chairman to the printing Contractor, on a representation that although the payments due to him for work done exceeded that sum, it would take some time to get the bills prepared and passed, and that in the meantime he was in want of money. To this request the Chairman acceded, but no attempt was made to recover the advance when the bill was eventually submitted in the following month, although there was a tacit understanding to that effect, and the bill was sufficiently large to cover the amount. Between the above date and August 1896, i.e. as long as the late Chairman retained office, the whole advance remained outstanding, although there were numerous opportunities for adjusting either the whole or a portion thereof on the receipt of further bills from the Contractor. From September '96 however, (the first month of the present Chairman's incumbency), steps have been taken to recover the advance at the rate of Rs 50 a month, and the amount outstanding on the 31st March was therefore only Rs 150. Even this rate of recovery was, I think, insufficient, when the circumstances under

Gp .6.97

The remainder has been twice recorded. Vide the Chairman's letter.

which the advance was granted are considered, and when the length of time it had remained as a virtual loan to the Contractor free of interest.

(4) The practice of giving advances to Contractors pending submission of bills setting forth the particulars of work done, was found to be somewhat general, and not by any means confined to the above instance. The system is open to objection, as payments should only be made on submission of detailed bills showing the value of the work actually performed up to date, and supported by measurement Certificates. Even the bills so submitted are subject to a deduction of 20 percent. pending check-measurement, and as security for the due fulfilment of the Contract, the general principle being that no payment should be made until satisfactory proof has been furnished of the work having been performed.

Steps should therefore, I think, be taken to discontinue the present practice.

I have the.

Sd/- W. J. T. Williamson.
Asst. accountant-General
& Inspector of Local Funds

The Chairman promises to attend to these instructions. Vide his letter -

Forwarded to the Secretary to Government.

Local and Municipal Department, Fort Saint George, through the Chairman, Municipal Council, and the Collector, Trichinopoly.

2. The attention of Government is called to the Inspector's remarks. The Chairman acted improperly in giving the printing Contractor what was practically a permanent advance of Rs 500/. The collection of scavenging fees is very slack. The outstanding payments to the water works Contractor require explanation and early adjustment.

No. 78
347

Fort St George
Accountant-General's Office
21 August 1897.

Offg: Accountant-General.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Trichinopoly for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				67191	11	8	67190	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				67191	11	8	67190	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	12092	-	-				12000	-	-
b. Tax on buildings (section 63) ..	28249	5	6				31800	-	-
c. Tax on lands (section 63) ..	1995	3	-				4000	-	-
d. Water-tax on buildings and lands (section 75)	7556	2	-				14130	-	-
e. Tax on vehicles with springs, and palanquins (section 77) ..	2939	-	-				3000	-	-
f. Tax on animals (section 77) ..	4122	12	-				4200	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	4932	-	-				5200	-	-
h. Tolls (section 91)—									
~~Gross~~ net receipts	10558	8	10				10800	-	-
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts	~~5~~ 4	8	-				50	-	-
ii. Tax on buildings ..	5	4	-				10	-	-
iii. Tax on lands	-	8	-				10	-	-
iv. Water-tax on buildings and lands							10	-	-
v. Tax on vehicles, &c. ..	-	8	-				10	-	-
vi. Tax on animals	-	14	-				10	-	-
vii. Tax on carts, &c. ..	1	12	-				10	-	-
viii. Evasion of tolls				72458	13	4			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	190	-	-	190	-	-	200	-	-
Carried over ..				72648	13	4	85440	-	-

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				72648	13	4	85440	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	423	5	11						
ii. Rent of buildings ..	~~444~~	~~10~~	~~7~~				400	-	-
iii. Avenue receipts ..	126	8	-				140	-	-
iv. Fees from Travellers' Bungalows	200	9	9				150	-	-
b. i. Sale-proceeds of lands ..	300	8	-				260	-	-
ii. Produce of lands, gardens, &c.	158	-	-				140	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	74	4	3				100	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	5350	-	-						
	~~5400~~	-	-				5350	-	-
d. i. Fees from educational institutions									
ii. Other revenue from educational institutions ..	495	8	-				450	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..							10	-	-
e. i. Sale-proceeds and composition fees of medicines ..									
ii. Other Hospital receipts ..	337	13	11				300	-	-
	369	15	9				400	-	-
f. i. Income from markets ..	20 097								
ii. „ slaughter-houses ..	~~20 102~~ 36	3	4				20000	-	-
	2452	14	10				2420	-	-
g. Other fees									
i. Distraint fees	45	4	-						
ii. License fees	~~46~~ 1602	~~12~~ 13	~~2~~ 2				100	-	-
iii. Cart-stand fees ..	~~1580~~	8	6				1700	-	-
iv. Fees from extracts from Birth and Death Registers ..	5610	-	-				5970	-	-
h. Fines—	2	-	-				10	-	-
i. Fines under Municipal and other Acts									
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..	1994 5	9	3				2000	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans	418	15	2				420	-	-
				~~40045~~	~~5~~	~~4~~			
				~~40115~~	13	6			
Carried over ..				693 112764	10	8 10	125760	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Datails of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97		
	RS.	A.	P.	RS. 693	A.	P.	RS.	A.	P.
Brought forward ..				112764	10	8	125760	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	20	-	-				40	-	-
Other purposes ..	201	15	6				150	-	-
ii. Medical									
iii. Other purposes—									
Communications ..	1188	-	-				1190	-	-
Water-supply	10387	-	-				11560	-	-
Drainage									
Sanitation									
Other purposes	261	-	-				280	-	-
b. From Local Boards—									
i. Education									
ii. Medical	4500	-	-				4500	-	-
iii. Other purposes	162	9	-				150	-	-
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes	8770	-	-	25490	8	6	12650	-	-
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	4483	15	-				7000	-	-
ii. Other purposes	4150 ~~3849~~	5	8 9				2000	-	-
b. Other items—									
i. Fishery rents	48	-	-				100	-	-
ii. Refunds of Expenditure of previous year	229 ~~216~~	2 15	8 8				20	-	-
iii. Fees for numbering carts, &c.	3	4	-	8986	6	4	10	-	-
iv Other items	~~298~~ 87	-	-	~~8999~~	~~8~~	~~5~~	10	-	-
Carried over ..				147 ~~154~~ 147170	11	9 6	165420	-	-

Statement ~~II~~ *cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				147~~154~~ 170	~~11~~ 9	~~9~~ 6	165420	.	.
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	50	.							
ii Others	20191	2	"	20241	2	.	22000	.	.
Total Receipts ..				167~~395~~ 411	~~13~~ 11	~~9~~ 6	187420	.	.
Add opening balance ..				67191	11	8	67190	.	.
Grand Total ..				234~~587~~ 603	~~9~~ 7	~~5~~ 2	254610	.	.

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 land at 7½ ~~annas~~ per cent. of rent value. ~~for every 8 square yards.~~
3. Water tax on buildings and lands is levied at 4 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.~~ by the District Board
7. License-fees are levied at the rates sanctioned in G O. 146 m / 27-1-90, 1535 mun / 15-10-90 & 2 mun / 5-1-91
8. The house-tax registers were last revised in the official year 95/96, and the land tax registers in the official year 96/97.
9. The total extent of land assessed is 1844·95 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:— The valuation of houses in the town is calculated on the [illegible]

Statement II.

Expenditure from the Municipal Fund of the Town of Trichinopoly for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	371	7	8				370	.	.
b. Buildings	1952	5	3				4700	.	.
c. Drainage	50	.	.						
d. Water-supply	61199	3	7				79100	.	.
e. Miscellaneous public improvements				63573	-	6			
2. REPAIRS—									
a. Communications	14427	11	4				13500	.	.
b. Buildings	4592	2	11				5000	.	.
c. Drainage—							60	.	.
i. Repairs to works ..	57	11	3						
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.							500	.	.
ii. Establishment	~~6837~~ 6966	~~3~~ 13	~~7~~ 9				7190	.	.
iii. Contingencies	136~~91~~ 78	~~3~~ 11	~~10~~ 10	~~39606~~ 39798	~~-~~ 3	~~4~~ 1	14600	.	.
e. Miscellaneous public improvements	~~75~~ / ~~987~~ 1068	~~.~~ / ~~12~~ 11	~~.~~ / ~~11~~ 5	~~987~~ 1068	~~12~~ 11	~~11~~ 5	1160	.	.
3. ESTABLISHMENT							300	.	.
4. TOOLS AND PLANT AND OTHER STORES	208	9	11	208	9	11			
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 ..				104~~375~~ 648	8	~~3~~ 11	126480	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	12	4	2	12	4	2	120	.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				12	4	2	120	.	.

of his current term [illegible]

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				12	4	2	120	-	-
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	1869	8	11						
b. Result Grants	1021	9	-				1940	-	-
c. Contingencies	568	8	4				870	-	-
3. Salary Grants				3459	10	3	350	-	-
4. Result Grants	5264	14	-	5264	14	-	6000	-	-
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	529	12	11				540	-	-
ii. Contingencies	75	14	9	605	11	8	40	-	-
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.	210 160	-	-				250	-	-
b. Common gymnasium—									
i. Establishment	264	13	-				280	-	-
ii. Contingencies	34	10	9				40	-	-
c Other items (Common drawing i Establishment ii Contingencies)	170	3	11				240	-	-
d. Other items	26	9	5				10	-	-
	50	-	-	705	5	1	100	-	-
Total, Grant II ..				10047	13	2	10710	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	5513	15	5				6030	-	-
b. Medicines and Supplies ..	6251	10	4				5200	-	-
c. Diet of Patients	3044	12	5				3200	-	-
d. Sundries and Contingencies ..	3525	7	2				3400	-	-
e. Contributions to Local Boards..				18335	8 13	4			

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				18335 8 10 13 4			17830	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	452	-	-				720	-	-
ii. Sanitary Inspection ..	361	-	-				460	-	-
iii. Medical reserve staff ..	102	-	-				80	-	-
iv. Cutlers' Establishment ..				915	-	-			
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	633	7	11				690	-	-
b. Contingencies	436	1	-				430	-	-
c. Contributions to Local Boards ..				1069	8	11			
4. Registration of Births and Deaths—									
a. Establishment	887	7	8				960	-	-
b. Contingencies	269 (270)	11 (15)	4 (3)	1157 (1128)	3 (6)	- (11)	250	-	-
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	11916 (11770)	12	7				12530	-	-
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	22747 (22591)	2	4				22000	-	-
b. Private scavenging—									
i. Establishment	5566	9	10				5570	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	15	15	-	6682	8	10	100	-	-
c. Cholera charges	4238	10	6				2600	-	-
d. Contingencies	206 (78)	5 (13)	- (7)	4469 (4426)	7 (1)	3 (4)	400	-	-
Total, Grant III ..				66167 (65743)	13 (14)	6 (6)	64620	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. Lighting—									
a. Establishment	1905	7	5				1880	-	-
b. Contingencies	3468	15	4	5374	6	9	3700	-	-
2. i. Markets—									
a. Establishment	1002	8	8				1020	-	-
b. Contingencies	43	3	4				20	-	-
ii. Slaughter-house—									
a. Establishment	507	12	-				560	-	-
b. Contingencies	40	11	4	1594	3	4	30	-	-
3. Choultries—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. Travellers' Bungalow—									
a. Establishment	142	8	-				140	-	-
b. Contingencies	15	-	-	157	8	-	100	-	-
5. Avenues—									
a. Establishment									
b. Contingencies									
6. Public Garden—									
a. Establishment	149	13	1				240	-	-
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	73	13	8				100	-	-
c. Contribution to Peoples Park ..	180	-	-				180	-	-
7. Survey of Land				403	10	9			
8. Fire—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.	63	-	-	63	-	-	40	-	-
9. Pounds—									
a. Establishment									
b. Contingencies									
Carried over ..				7592	12	10	8010	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				7592	12	10	8010	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. Other Charges—									
i. Work done for private individuals, other than private scavenging	1775	12	3				2000	-	-
ii. Rewards for destruction of wild animals and snakes ..	65	3	-				100	-	-
iii. Printing	1016	12	7				1000	-	-
iv. Compensation for lands ..	609	10	4	3549	14	4	400	-	-
v. Other items	578	4	7	3520	0	5	420	-	-
vi. Clock establishment ..	84	-	-				80	-	-
Total, Grant IV ..				11142	13	3	12010	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2914	5	8				2950	-	-
ii. Inspection	2882	5	8				4780	-	-
b. Collection of Municipal Taxes—	4794	12	4						
i. Establishment	1905	11	-				2000	-	-
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	999	7	6				1000	-	-
c. Collection of Tolls—	1012	1	2						
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	243	5	3				260	-	-
e. Contributions for Central office and Audit establishments ..	233	-	3						
Total, Grant V ..	844	-	-	11672	6	7	840	-	-
Repayment of Debt—				11672	3	5	11830	-	-
a. Instalments paid during the year	4400	-	-	4400	-	-	4400	-	-
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..				4400	-	-	4400	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				44.00	-	-	44.00	-	-
INTEREST—									
a. On account of last year ..									
b. „ of current year ..	5471	7	8	5471	7	8	5470	-	-
Advances recoverable—									
a. Permanent	170	-	-						
b. Others	530 19361	1	2 -	700 19531	1	2 -			
Refunds of other than current collections.	1141	4	-	1141	4	-	1200	-	-
Discount									
Pensions and gratuities	180	-	-	180	-	-	180	-	-
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				2341 16 3	5	2 3	2369	-	-
Balances—									
a. Municipal Fund				487	4	2	17.710	-	-
b. Endowments									
c. Water tax Fund									

Note to Statement II.

Position of the Municipality of Erelmopoly *on 31st March 1897.*

Liabilities.

	RS.	A.	P.
Balance of Loans	124266	10	8
Deposits to be adjusted ..	15169	6	-
Other Liabilities (in detail) ..	14802	15	11
For laying service pipes to private houses	(a) 1906	9	4
	2073	9	6
Total ..	140976 1441809	3 10	11 2

Assets.

		RS.	A	P.
Municipal Balance ..	Cash	(-) 12 487	12 4	- 2
	Securities ..	500	-	-
Deposit Balance ..	Cash	7214 2500	4	9 11
	Securities ..	7965	1	3
	Post Office Savings Bank	5088	11	-
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		12433	3	2
	Total ..	27723 28089	13	1 4
Value of Premises, &c.		365700	-	- ⊗
Do. of Tools and plant		2900	-	-
Do. of Live stock		-	-	-
Do. of Furniture		2650	-	-
Arrears of taxes, &c.		30665 28135	2 15	8 10
Other assets (in detail)				
Contribution from Government on account of the water supply ..		1173	-	-
Do. from the South Indian Railway ..		3580	-	-
	Total ..	404438	15	10
Balance of fee for the preparation of Estimates for pipe laying ..				
Sale proceeds of medicines etc.	43-1-10			
Pipe-charges to be recovered ..	34-11--			
Miscellaneous fees etc ..	60-8-6	144	4	4
		406512	7	-
Claims—				
Advances Recoverable—				
Permanent advance		1770	-	-
Advances for works, &c. ..		418 20249	7 11	- 10
	Total ..	22188 22019	7 11	- 10
Grand Total ..		456424 454648	5 9	7 -

(a) The alteration is due to the deduction of the supervision charges due to Municipality at 5 p.c.

⊗ Includes Rs. 250000 worth of waterworks buildings, pipes etc.

STATEMENT III.—*Municipality of* Trichinopoly Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	18520	6	-	1. Credited to Municipal Funds	3456 3141	7	2
1. Deposits by Appellants	22	-	-	2. Returned to Appellants	1	14	-
2. Do by Renters	3580	-	9	3. Do. to Renters	1006	12	-
3. Do. by Contractors	1272	2	3	4. Do. to Contractors	3595 4913	10	5
4. Do. as Security by Municipal Servants	2272 676 663	2 11	3 2	5. Do. to Municipal Servants	457 444	3	9
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	66	-	8	7. Paid to Claimants	446	15	2
Total Receipts ..	23124 6603	14	8	Total ..	9957	14	6
				Balance * ..	15169 4802	6	11
Grand Total ..	23124 366	4	8	Grand Total ..	25124 366	4	8
	23770 14 3				23770-14-5		

(Interest omitted)

(Interest omitted)

13

14

* Details of Balance.

	No. of items.	Previous Years. 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	No. of items.	Year. 95-96 Rs.	A.	P.	No. of items.	Year. 96-97 Rs.	A.	P	Total. No of items.	Rs.	A.	P	Remarks.
Appellants' Deposits ..													1	-	12	-									1	22	-	-	2	22	12	-	
Renters' do. ..	160	835	1	-	42	149	13	-	26	111	14	-	12	39	8	3	10	401	14	-	20	636	13	4	52	3077	15	-	322	5252	14	7	
Contractors' do. ..	1	30	-	-					2	25	-	-					1	10	-	-	{5 1	1125 1000	-	-	4	650	-	-	{13 3	1940 3580	-	-	
Municipal Servants' Deposits																						2500	-	-									
Deposits for Work ..																		Post Office Savings Bank Deposits										50	4088	11	-	
Miscellaneous Deposits, viz:- sale proceeds of Rejected by Excess collection etc.																	1	-	9	-	5	33	-	8	6	65	1	8	12	98	10	4	
Total ..																														14802	15	11	

Statement IV-A.—*Municipality of* Trichinopoly. Demand, Collection, and Balance statement for the year 1896-97.

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.	12580 62 8 -	- - -	12580 62 8 -	11856 8 -	18 8 -	17 8 -	688 - -
2. „ on buildings	31287 98 9 5 -	- - -	31287 98 9 5 -	20847 5 6	10 9 6	- - -	10423 40 10 4 -
3. „ on lands	3703 2 -	- - -	3703 2 -	72 2 -	- - -	- - -	3631 - -
4. Water-tax on buildings and lands ..	12658 14113 6 3 -	- - -	12658 14113 6 3 -	7556 4 2 -	- - -	- - -	5102 6557 2 1 -
5. Tolls (Nett gross receipts)	10528 751 10 8	- - -	10508 751 10 8	10458 8 10	- - -	- - -	293 1 10 57 - -
6. Market rents	19355 40 15 1 -	- - -	19355 40 15 1 -	17260 85 14 4 (a)	- - -	- - -	2094 4 8
7. Slaughter-house fees	2452 26 14 10	- - -	2452 26 14 10	2452 36 14 10 (b)	- - -	- - -	- - -
8. Rent of cart-stands	5510 - -	- - -	5510 - -	5150 13 4	- - -	- - -	359 2 8
9. Private scavenging fees	4953 13 6	- - -	4953 13 6	2909 2 -	- - -	- - -	2044 11 6
10. Sale proceeds of night soil ..	1500 - -	- - -	1500 - -	1500 - -	- - -	- - -	2025 - -
11. do of Street Sweepings ..	3900 3850 - -	- - -	3900 - -	3900 3850 - -	- - -	- - -	4070 - -
12. Rent of Lands	232 624 13 11	- - -	232 - -	232 423 5 11	- - -	- - -	201 8 4
13. do. of Buildings	138 - -	- - -	138 - -	126 8 -	- - -	- - -	11 8 -
14. Produce of Land - gardens ..	158 170 - -	- - -	158 - -	158 - -	- - -	- - -	12 - -
15. Rent of China Bazaars ..	358 8 -	- - -	358 8 -	325 8 -	- - -	- - -	33 - -
16. Tax on Vehicles	3099 - -	- - -	3099 - -	2690 - -	5 8 -	- - -	403 8 -
17 „ Animals	4298 - -	- - -	4298 - -	3822 12 -	10 8 -	- - -	464 12 -
18 „ Carts	5196 - -	- - -	5196 - -	4784 - -	2 - -	- - -	410 - -
							25715 3 10
							27644-4-8
							2420 11

(a) Includes penal interest of Rs 9-3-11
(b) Do. 10-14-10
20-2-9

Statement IV-B.—*Municipality of Trichinopoly*. Demand, Collection, and Balance Statement for the year 1896-97—*cont.*

⊛ The entries in this column should have been entered in column 2 and those in column 2, in column 3.

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	
1. Tax on arts, &c.	285 - 6	14 - -	299 - 6	235 8 -	- - -	62 - 6	1 8 -	'95-'96
2. „ on buildings	7216 14 - (a)	525 9 -	7742 7 -	7401 14 -	- - -	67 1 -	273 8 -	'95-'96 222-2-0 '94-'95 1-6-0 '93-'94 23-0-0 '92-'93 27-0-0
3. „ on lands	1911 8 -	139 5 - (b)	2050 13 -	1923 1 -	- - -	16 8 -	111 4 -	'95-'96.
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
5. Tolls	100 - - (c)	- - -	100 - -	100 - -	- - -	- - -	- - -	
6. Market rents	2841 5 -	- - -	2841 5 -	2841 5 -	- - -	- - -	- - -	
7. Slaughter-house fees	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
8. Rent of cart-stands	459 2 8	- - -	459 2 8	459 2 8	- - -	- - -	- - -	
9. Private scavenging fees	2583 2 -	1540 4 6	4123 6 6	1574 13 -	9 10 6	523 1 6	2025 8 -	'95-'96 1190-14-0 '94-'95 555-2-0 '93-'94 279-8-0
10. Rent of China Bazaars	39 - -	- - -	39 - -	39 - -	- - -	- - -	- - -	
11. Tax on Vehicles	253 8 -	- - -	253 8 -	249 - -	- - -	- - -	4 8 -	'95-'96
12. „ Animals	304 8 -	- - -	304 8 -	300 - -	- - -	- - -	4 8 -	'95-'96
13. „ Carts	148 - -	- - -	148 - -	148 - -	- - -	- - -	- - -	
14.							2420 1/2 -	

(a) The difference of Rs. 24/- was due to the increase of assessment by the Council on Nos. 2409 of VI th ward and 1187 of I st ward for '95-'96.

(b) The difference of Rs. 3-11-0 was due to the inclusion of the excess amount of balance as worked out from outstanding bills over that as arrived at in the D. C. B. statement for '94-'95 included in the demand in '96-'97.

(c) The difference of Rs. 284-5-4 was due to the remission granted by the President, District Board and other charges incurred in repairing toll sheds etc.

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	22729	7	10
(2) Amount advanced during the year	40120	3	3
Total ..	62849	11	1
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	20420	2	1
(*b*) Do. previous years	20241	2	0
Total amount outstanding at the end of the year* ..	22188	7	0
Total ..	62849	11	1

* *Details of Balance.*

Permanent Advances.

Dt. Medical + Sanitary Officer for Contingencies.	50	-	-
- Do- for Vaccination	20	-	-
Hospital Purveyor for diet articles.	400	-	-
Municipal Chairman for Contingencies.	50	-	-
- Do- Vaccination	60	-	-
Municipal Overseer for Contingencies	10	-	-
Sanitary Engineer to Govt for water works	1000	.	.
Chief — Sanitary Inspector for Contingencies	10	-	-
Water works overseer for house service pipe laying	20	-	-
Dt. Medical Sanitary Officer for Cholera Charges	150	-	-
Total	1770	-	-

Other advances.

6.2.94.	Municipal Manager for attendance Registers	80	5	-
6.9.95	Dt. Medical Sanitary Officer for building soup-ram kitchen	60	-	-
17.9.95	Water works Contractor B. Swaginanam Pillai	49	10	10
21.10.95	do	68	7	4
19.12.95	do	30	7	8
4.3.96	do	28	11	3
27.3.96	do	568	8	9
23.4.96	do	69	3	-
24.4.96	do	135	12	-
15.5.96	do	226	2	-
29.6.96	do	95	2	9
14.8.96	do	523	8	9
5.9.96	do	34	-	-
22.9.96	do	83	10	-
	do.	10000	-	-
26.9.96	Water Works Contractor B. Swaginanam Pillai	113	2	-
5.10.96	do	56	-	-

of his current Excise fees on ...

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	A. Receipts			
2.(b) Tax on buildings	28249 5 6	28249 3 6	— — 2 —	(1) as per correct classification
2.(d) Water Tax on buildings &c	7556 2 —	7556 4 —	+ — 2 —	(2) Vide remark (1) above.
(i) Penalties on account of				
(i) Tax on arts.	5 — —	4 8 —	— — 8 —	(3) The difference represents the amount of fine levied by the Bench Court for default of license fees, erroneously shown under this head. now adjusted by transfer.
4(a) Rent of Lands.	444 10 7	423 5 11	—22 12 8	(4) The difference represents the license fees erroneously shown under this head, now adjusted.
			+ 1 8 —	(5) The diff: represents the amount of rent of land erroneously posted under "License fees", now adjusted.
(e) Sale proceeds of Night-Soil, Street refuse &c.	5400 — —	5350 — —	— 50 — —	(6) The diff: represents the fine levied on the rubbish Contractor for removing rubbish from dust bins, erroneously shown as a receipt by sale of night-soil, street sweepings &c, now adjusted by transfer to "6 Miscellaneous (b) iv Other items"
5(f) (i) Income from Markets.	20102 3 4	20097 3 4	— 5 — —	(7) The diff: represents the fine collected from the market renter for using one of the stalls as a stable erroneously shown as a market receipt, now adjusted by transfer "6-b(iv)-Other items"
(f)(ii) Income from Slaughter houses.	2452 14 10	2436 14 10	— 16 — —	(8) The diff: represents the fine realized from the renter for not removing refuse, erroneously shown as a slaughter house receipt, now adjusted by transfer to "6. b

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(g) i Distraint fees.	46 12 2	45 4 —	— 1 — —	(9) The diff: represents the license fee incorrectly shown under this head, now adjusted.
			— — 8 —	(10) The diff: represents the amount of fine levied for default of license fee by the Bench Court, but erroneously shown under this head, now adjusted.
			— — — 2	(11) The difference represents the surplus sale proceeds of distrained property erroneously credited to this head instead of "Deposits".
4.(g) ii - License fees.	1580 8 6	1602 13 2	+ 22 12 8	(12) Vide remark No. (4) above.
			— 1 8	(13) Do No (5) —
			+ 1 — —	(14) Do. No. (9) —
4(h) Fines under Municipal & other acts.	1994 9 3	1995 9 3.	+ — 8 —	(15) — — — No (8) —
			+ — 8 —	(16) — — — No (10) —
6. Miscellaneous.				
a) ii Other purposes.	3849 5 9	4150 — 8	+288 — —	(17) The diff: represents the total amount recovered from rate-payers for the preparation of Estimates for laying pipes to their houses, incorrectly shown as a miscellaneous receipt under "6 (b) iv Other items", now adjusted.
			+315 — —	(18) The diff: represents the amount paid for laying pipes to the mess House, erroneously omitted from this head, the corresponding charge being also omitted from the charge side; now adjusted.
			+ 14 2 9	(19) The diff: represents the amount of supervision charges recovered for laying pipes to the mess House, erroneously expunged from both sides, now adjusted
			— 316 7 10	(19)(a) The diff: represents the amount refunded to the parties concerned, now expunged from both sides.

of his current year's fees in advance.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
6.(b) ii Refunds of Expenditure of previous years.	216 15 8	220 2 8	+ 3 3 -	(20) The difference represents the recovery of diet charges of previous year, erroneously expunged from both sides, now adjusted.
iv Other items	298 - -	81 - -	-288 - -	(21) Vide remark no (17) above
			+ 50 - -	(22) " - do - no (6) "
			+ 5 - -	(23) " - do - no (7) "
			+ 16 - -	(24) " - do - no (8) "
		Charges.		
Grant I				
2.(d) Water Supply				
ii Establishment.	6837 3 7	6966 13 9	+ 14 2 9	(25) Vide remark no (19) above.
			+115 7 5	(26) The diff: represents the total amount paid to Dank watchers who were entertained over & above the sanction scale and subsequently transferred to "Grant III. d. Contingencies" now reversed.
iii Contingencies	13691 3 10	13678 11 10	- 12 8 -	(27) The diff: represents the cost of a notice Board for the pumping station paid as an advance to S.I. Ry company, & erroneously charged to the service head in anticipation of receipt of detailed bill, now transferred to "Advances Recoverable" pending adjustment
2.(e) Miscellaneous Public Improvements.	- - -	75 - -	+ 75 - -	(28) The diff represents the charges incurred in cutting branches & small trees on the rock for the walls, erroneously shown under "Grant III. 5.(a) ii - Other charges &c" now transferred to this head.
5. Establishment.	987 12 11	1068 11 5	+ 80 14 6	28(a) The diff: represents half the cost

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Grant II 7. Miscellaneous				
(a) Building, furniture &c grants.	160 - -	210 - -	+ 50 - -	(29) The diff. represents the grant paid to Poor Schools on account of Books &c, shown under "Other items", now transferred to this head.
(d) Other items	50 - -	- - -	- 50 - -	(30) Vide remark no (29) above.
Grant III				
1.(c) Diet of patients	3044 9 5	3047 12 5	+ 3 3 -	(31) Vide remark no (20) above.
4.(b) Contingencies	269 11 4	240 15 3	- 28 12 1	(32) The difference represents the cost of sign boards erroneously debited to this head instead of "Grant IV. 9 (iv) Other items".
5.(a) i Establishment	11916 12 7	11770 12 7	- 125 - -	(33) The difference represents the amount adjusted by the Chairman to this head, without proper vouchers, from the advance given to the Secretary to Lady Dufferin's fund, on account of the probable amount payable to the medical student, but now reversed pending receipt of a detailed account from the secretary
			- 32 - -	(34) The difference represents the pay of two office peons who were entertained without proper sanction & debited to savings under this head, now transferred to "Grant V Office Establishment"
			+ 11 - -	(35) The diff represents the pay of Conservancy peons erroneously debited to "d Contingencies", now adjusted by transfer.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
5 (a) ii Other Charges &c	22747 2 4	22591 3 10	- 75 - -	(36) Vide remark no (28) above.
5(d) Contingencies.	205 5 -	78 13 7	- 80 14 6	(36.a) - do- no. 28 (a) "
			- 115 7 5	(37) — " — no (26) "
			- 11 - -	(38) — " — no (35) "
10. (i) Work done for &c	1775 12 3	1774 4 5	+315 - -	(39) — " — no (18) "
(v) Other items.	578 4 7	609 10 4	-316 7 10	39 (a) — " — no. 19(a) "
			+ 28 12 1	(40) — " — no. (32) "
			+ 2 9 8	(41) The differe represents the Cost of sign boards, erroneously debited to "Collectin Contingencies", now adjusted.
Grant V				
(a) (i) Office Establishment	2882 5 8	2914 5 8	+ 32 - -	(42) Vide remark no (34) above.
(ii) Inspection	4794 12 4	4763 9 2	- 31 3 2	(43) The difference represents the excess amount of Contribution paid to Provincial Funds, now transferred to "Advances Recevarable"
b (ii) Purchase of Account Books &c.	1012 1 2	999 7 6	- 2 9 8	(44) Vide remark no (41) above.
			- 10 - -	(45) The differe represents the cost of Cyclo. Style paper purchased for Office use, incorrectly shown under this head instead of under "Office Contingencies" now reversed.
d. Office Contingencies	233 5 3	243 5 3	+ 10 - -	(46) Vide remark no (45) above
Advances Recevarable.				
(b) Others.	19361 6 -	19530 1 2	+ 125 - -	(47) Vide remark no (33) above
			+ 12 8 -	(48) — " — no (27) "
			+ 31 3 2	(49) — " — no (43) "

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts		Deposits		
3. Deposits by Contractors.	2272 2 3	1272 2 3	- 1000 - -	(50) The diff: represents the amount originally deposited in cash & subsequ drawn & paid into P.O. Savings Bank, but erroneously shown as a charge & receipt in the accounts, now expunged from both sides
4. Do. by Municipal Servants &c.	663 11 -	676 11 -	+ 13 - -	(51) The diff: represents the amount of security deposit recovered, but repaid to the parties within the year, erroneously kept out of account, now rectified.
6. Other deposits.	66 - 6	66 - 8	+ - - 2	(52) Vide remark no (11) above.
Charges.				
1. Credited to Municipal funds.	3141 7 2	3456 7 2	+ 315 - -	(53) The diff: represents the amount lodged for laying pipes to Mess House but erroneously treated as refund to Contractor when the bill was paid, now transferred to this head.
4. Returned to Contractors	4913 10 5	3598 10 5	- 1000 - -	(54) Vide remark no (50) above
			- 315 - -	(55) — " — no (53) - do -
5. Returned to Municipal Servants	444 3 9	457 3 9	+ 13 - -	(56) — " — no (51) "
Balances.	15169 6 -	14802 15 11	+ - - 2	(57) — " — no (52) "
			- 366 6 3	(58) The differe represents the total savings Bank interest on the security deposit of Municipal servants &c. The amount has been expunged from the account as, under the rules, the municipality have a claim only on the Capital pledged to them & not on the interest as well.

Head of Account	as per Municipality's Statement	as per accompanying report	Difference more or less	Remarks.
		W.C.B. Statement (current)		
1. Tax on arts &c Col: 2	12580 8 -	12562 - -	- 18 8 -	(59) The diff: represents the amount of tax reduced by the Chairman himself, erroneously shown under "col: 6" instead of being taken in abatement of the demand.
- Do - col: 6.	18 8 -	- - -	- 18 8 -	(60) Vide remark no (59) above
2. Tax on buildings Col: 2	31281 5 -	31298 9 -	+ 17 4 -	(60)(a) The difference represents the total amount of tax reduced on assessment nos. 1183 to 1206 of the 6th ward on the authority of the appeal committee's recommendations, but (a) without any sanction from the Council
- Do - Col: 5	20847 7 6	20847 5 6	- - 2 -	(61) Vide remark No (1) above
" Col: 8	10423 4 -	10440 10 -	+ - 2 -	(62) - Do - no (61) "
			+ 17 4 -	62(a) - " - no 60(a) "
4. Water-Tax &c Col: 2.	12658 3 -	14113 6 -	+1446 1 -	(63) The diff: represents the tax levied on Railway buildings as per G.O. no. 1573 M (mis) 9.7.97 for 96-97, now added to the demand of that year.
			+ 9 2 -	63(a) Vide remarks against no 60(a) above
Do Col: 5	7556 2 -	7556 4 -	+ - 2 -	64. Vide remark no (2) above
Do Col 8.	5102 1 -	6557 2 -	- - 2 -	(65) - " - no (64) "
			+1446 1 -	(66) - " - - (63) "
			+ 9 2 -	(66)(a) - " - 63(a) "
5. Tolls. Col: 2.	10508 8 10	10751 10 8	+ 243 1 10	(67) The diff: represents the amount still due from Local Funds, after allowing for repair of sheds &c, erroneously omitted to be shown under this head.
Do Col: 8.	50 - -	293 1 10	+ 243 1 10	(68) Vide remark no (67) above
6. Market rents Col: 2	19355 3 -	19340 15 1	- 5 - -	(69) - " - no (7) above
			- 9 3 11	(70) The diff: represents penal interest realized, erroneously shown under demand instead of under collection with an explanation

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference More or less.	Remarks.
7. Slaughter House fees. Col 2.	2452 14 10	2426 - -	- 16 - -	(72) Vide remark no (8) above.
			- 10 14 10	(73) " remarks similar to no (70)
Do Col: 5	2452 14 10	2436 14 10	- 16 - -	(74) Vide remark no (72) above
11. Sale proceeds of street sweepings Col: 2.	3900 - -	3850 - -	- 50 - -	(75) - " - no (6) "
Do. Col: 5.	3900 - -	3850 - -	- 50 - -	(76) - " - no (75) "
12. Rent of lands Col: 2.	232 - -	624 13 11	+ 392 13 11	(77) } As per correct demand,
Do. Col 5.	232 - -	423 5 11	+ 191 5 11	(78) } collection & balances.
Do. Col 8.	- - -	201 8 -	+ 201 8 -	(79) }
14. Produce of lands &c Col 2	158 - -	170 - -	+ 12 - -	79(a) The diff: represents the yearly rent of the western Boulevard garden now used by the union club. Not levied by the Council in its Resolution no: 137: d 28.3.95, but cancelled by the chairman without fresh sanction of the Council.
- " - Col: 8	- - -	12 - -	+ 12 - -	79(b) Vide remark no 79(a) above
	W.C.B. Statement (arrears).			
2. Tax on buildings Col 2	7216 14 -	7217 - -	+ - 2 -	(80) The difference represents the amount of increased assessment on no 1606 of ward no. 5. erroneously omitted from the demand.
Do Col: 8	273 8 -	273 10 -	+ - 2 -	(81) Vide remark no (80) above
9. Private Scavenging fees. Col: 6.	- - -	9 10 6	+ 9 10 6	(82) The diff: represents the amount of fees remitted by the Chairman on petition, erroneously shown as written off, now transferred to this head.
Do. Col: 7.	523 1 6	513 7 -	- 9 10 6	(83) Vide remark no (82) above

of his current year's fees in advance.

1/3551 M of 1897

Proceedings of the Municipal Council Trichinopoly passed at the meeting held on the 5th October 1897.

Present

1. Khan Bahadur Khadir Navaz Khan Sahib Chairman
2. F. G. Oliver Esqr M.D. Councillor
3. Surgeon Lt. Col. W. O'Hara do.
4. Muhamed Miyan Sahib do.
5. J. H. Le Mesurier Esqr do.
6. M.R.Ry. N. G. Gopala Iyer avergal do.
7. " T. Venkataramanujalu Chettiar - do
8. " T. O. Annaswami Mudaliar - do
9. " S. T. Krishnaswami Iyer - do.
10. " T. S. Umamaheswara Iyer - do.
11. " V. S. Chellappa Chettiar - do.
12. " C. Vythilingam Pillai - do.
13. Muhamed Assadulla Sahib - do.
14. Muhamed Sirajuddeen Sahib do.

No. 149 Read audit report of the Trichinopoly Municipality for 1896-97 together with draft reply thereto.

Approved.

Sd/ Khadir Navaz Khan
Chairman.

True copy:
Municipal Office
Trichinopoly
9th October 1897
[illegible]

Khadir Navaz
Chairman

of the current year's fees in advance.

MUNICIPAL COUNCILLORS' OFFICE,

TRICHINOPOLY 9th October 1897.

No. 37.

FROM, Khan Bahadur Kadir Navaz Khan Sahib
CHAIRMAN,
Municipal Council,
TRICHINOPOLY.

3551/M

To,

The Chief Secretary to Government,
Local and Municipal Department,
FORT ST. GEORGE.

Through the Collector of Trichinopoly.

SIR,

I have the honor to submit the report of the Inspector of Local Fund accounts on the accounts of this Municipality for the years 1896-97 with the following remarks.

During the years under report, the Municipality was administered by Mr. Rhys P. S. Singaravelu Pillai averse for the first five months and by me for the remaining seven months.

With reference to para 8 of the report, I have the honor to offer the following remarks.

Para 8 (1) It is true that the collection of the Private Scavenging fees in the last two years has not been good. The existence of the large arrears was due to want of facilities under the old act to realize the fees by [illegible] I am now taking vigorous steps for completely adjusting the arrears and for the collection of the current years fees in advance.

Para 8(2) The Sanitary Engineer forwarded to me 3 bills for Rs 19,091-13-5 in favour of the late Contractor B. Sivagnanam Pillai's heir and the advances standing against him have been completely adjusted on 21-9-97.

Para 8(3) I have only to state that, the advance of Rs 500 referred to has been completely recovered.

Para 8(4) The practice of giving advances to contractors will be discontinued and the instructions regarding part-payment being always made on detailed bills for work done will be followed in future.

I have the honor to be
Sir
Your most obedient servant
[signature]
Chairman.

Endorsement on Current No 3282/Rev 97 D/14th October 1897.

Forwarded.

ag. Collector

When given for copying
When copied
When examined
When signed 4/11
189 .

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

CURRENT No.

ENCLOSURES TO C.

... 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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