22-12-06 S

26-1-11

21-12-28 VS

[L. & M.
2,000—28-10-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2556 M.

DATED 18-11-97

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit
the — of the Negapatam mu
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.

262/M1
[illegible] 97

1 NOV 97

M.H.S. ✓

Local & Munl. (189) Department.

Cur no 1331/VR 97

Endorsement

CURRENT No. 3934M

Submitted through the Collector

J. J. Cotton

asstt [illegible] offr
apalan
[illegible] 1897

Ag. Head Master
1. 11. 97.

DESPATCHED.
1-2 NOV. 97

Endt on cur 262/M1
Forwarded.

Order.

Circulate.

RV
8.11.97

Collector
10.11.97

9.11.97

Misc order No. 2556 in Mis 18/11/97

Recorded.

V.R.
17/11/97

From

The Chairman
Municipal Council
Vizagapatam

No. 684

Dated 20th October 1897

Received

SECRETARY TO GOVERNMENT
13. NOV.-1897
LOCAL & MUNICIPAL DEPARTMENT

Registered

Enclosures 2

Spare copies

SUBJECT.

Submitting the report of the assistant Inspector of Local Fund accounts on the audit of the accounts of this Municipality for 1896-97.

To
The Accountant General ✓ B
Desp. 19/11/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No 684

OFFICE OF THE MUNICIPAL COUNCIL.

Negapatam 19th October 1897.

30-10-97

From M.R.Ry P. Ratnasabapathipillai avl

Chairman, Municipal Council,

Negapatam.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3934 M

To

The Secretary to the Government of Fort Saint George,

Madras,

Local and Municipal Department,

Through the Head ~~Assistant~~ Collector and the Collector of Tanjore.

SIR,

I have the honor to forward herewith the report by the Assistant Inspector of Local Fund Accounts on the audit of the accounts of this Municipality for 1896-97. The report was laid before the Council at its meeting dated 14th instant. An extract from its proceedings is enclosed.

I have the honor to be
Sir
Your most obedient servant

2/11/97 5 Chairman

14-7-08

Enclosure No 1 to letter No 684 30/10/97

Extract from the Proceedings of the Municipal Council Negapatm at a Meeting held at 5 P.M on Thursda the 14th October 1897

Present

M.R.Ry P. Ratnasabapathy Pillai Avl Chairm
2. J. J. Cotton Esquire Ag Head Asst Collector & Ex Officio Councillor
3 Revd T. E. Darwall M.A.
4 M.R.Ry Mohomed Cosman Sahib Avl S.B.
5 . S. Kalyanarama Iyer Avl
6 D. S. McConechy Esquire
7 Revd E. Webster M.A.
8 M.R.Ry Mayandi Chettiar Avl
9 . V. Chinna Marican Avl S.B.
10 . M. K. Vappakandu Marican Avl S.B.
11 . S. Alia Marican Avl S.B.
12 . C. R. Kunjithapatham Iyer Avl
13 . N. Letchoomana Nadugam
14 . M. G. Ramasamipillai Avl
15 . A. R. N. Gurusamipillai Avl
16 . Sawkar Muthusithambara Chettiar Avl
17 . S. Sinnathamby Marican Avl S.B.
18 . M. Othuman Lebbai Marican Avl S.B.

6 Read report on the Audit of the

1
3934 M of 1897

Local & Munl. (1897) Department.

CURRENT No.

Refce. 184 M / M of 97

Emil

Forwarded to the Chairman, Municipal Council, Negapatam for remarks and early return.

J. Henderson
Ag Collector
5-10-97.

RS
28/9/97
1553

Order

DESPATCHED
6 OCT. 1897

Recd 7.10.97

Will be forwarded to Government

6
Rec 4.10.97

From The Accountant General. To the Government of Madras.

No. LFD/414.

6

Dated 22nd Sept 97.

Received 24.9.97

Registered

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SUBJECT.

Submitting report on the audit of the Accounts of the Negapatam Municipality for the year 1896-97.

3.10.97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Camp Tanjore.
Dated 13 August 1897.

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 Negapatam 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. 8972-11-6., 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 Statement submitted by the Municipality with their Annual Report to Government, ~~or~~

~~The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.~~

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

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

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

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

I have the honor to be,
Sir,
Your most obedient servant,

(Signed) Doke. Venkatapathi Naidu
Asst. Inspector of Local Fund Acc

Forwarded to the Accountant-General.

(Signed) W. J. F. Williamson
Assistant Accountant-General
and Inspector of Local Fund Accounts

LFD/414

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

Fort St. George,
Acctt. General's Office
22 September 1897.

J. H. Marrison
Offg. Accountant-General

Statement I.

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

Heads of Account.	1896-97. Details of Minor heads. RS.	A.	P.	1896-97. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
1. Balance brought forward—									
a. Municipal Fund				16,601	11	10	16,600	.	.
b. Endowments									
c. Water-tax Fund									
Total ..				16,601	11	10	16,600	.	.
2. Municipal rates and taxes—				52578	~~5~~ 9	~~.~~ 2			
a. Tax on arts, &c. (section 53) ..	14532	.	.				14500	.	.
b. Tax on buildings (section 63) ..	22705	6	7				22500	.	.
c. Tax on lands (section 63) ..	1088	12	.				1000	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	1899	.	.				2000	.	.
f. Tax on animals (section 77) ..	1779	8	.				1900	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	1566	.	.				1600	.	.
h. Tolls (section 91)—									
Gross receipts Rs 13205-~~2-8~~ 8-11 ..	9007	~~2~~ 6	~~5~~ 7				9000	.	.
Less Local Fund share 4198-~~.-3~~ 2-4 ..									
i. Penalties on account of—									
i. Tax on arts	.	8	.						
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									
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				52578	~~5~~ 9	~~.~~ 2.	52500	.	.

STATEMENT I—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				52578	~~5~~ 9	~~.~~ 2	52500	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—				13725	~~15~~ 10	~~.~~ 10			
a. i. Rent of lands	1437	6	3				1500	.	.
ii. Rent of buildings ..	144	.	.				150	.	.
iii. Avenue receipts ..	52	.	6				30	.	.
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..	307	.	.				100	.	.
ii. Produce of lands, gardens, &c	855	3	9				850	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	309	~~5~~ 1	~~3~~ 1				450	.	
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	209	15	.				200	.	.
d. i. Fees from educational institutions	131	7	3				150	.	.
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	267	6	5				300	.	.
ii. Other Hospital receipts ..	81	12	8				50		
f. i. Income from markets ..	4033	13	11				4000	.	.
ii. „ slaughter-houses ..	2217	13	5				2250	.	.
g. Other fees									
i. Distraint fees	74	4	.				50	.	.
ii. License fees	1912	8	6				2200	.	.
iii. Cart-stand fees ..	70	.	.				70	.	-
iv. Fees from extracts from Birth and Death Registers ..	2	8	.				10	.	.
h. Fines—									
i. Fines under Municipal and other Acts	1282	10	3				2000	.	.
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries	186	9	10				190	.	.
ii. Educational									
iii. Medical	150	2	.				150	.	.
j. Premium on loans									
Carried over ..				66304	4	.	67200	.	.

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Datails of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				66304	4	.	67200	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—				278	.	6			
i. Education—									
Normal stipends ..	32	7	6				30	.	.
Buildings									
Municipal Schools ..									
Other purposes Gymnastic instructor	245	9	.				250	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—				2383	5	4			
i. Education									
ii. Medical	1450						1450	.	.
iii. Other purposes Ferry ..	933	5	4				1150	.	.
c. Other grants and contributions—				119	.	.			
i. Education	52	.	.				50	.	.
ii. Medical									
iii. Other purposes	67	.	.				70	.	.
6. MISCELLANEOUS—				3408	3	5			
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	2823	2	.				2650	.	.
ii. Other purposes	244	5	11				240	.	.
b. Other items—									
i. Fishery rents	187	.	.				190	.	.
ii. Refunds of Expenditure of previous year	39	13	9				40	.	.
iii. Fees for numbering carts, &c.	11	8	.				10	.	.
iv other items	102	5	9				70	.	.
Carried over ..				72492	13	3	73400	.	.

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 ..				72492	13	3	73400	.	.
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—							2800	.	.
i. Permanent				1175	5	10			
ii Others	1175	5	10				1150	.	.
Total Receipts ..				73668	3	1	77350	.	.
Add opening balance ..				16601	11	10	16600	.	.
Grand Total ..				90269	14	11	93950	.	.

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 5 / ~~all~~ classes.
2. Tax on buildings is levied at 6¼ per cent., and tax on land at ~~per cent. of rent value.~~ annas one for every 80 square yards.
3. Water tax on buildings and lands is not levied ~~at — per cent.~~
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c, is levied at Rs. 4 per cart per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G O.s 534/25-1-88. 365/17-3-93. 747/7-6-93. 702/29-5-93. 773/6-11-92.
8. The house-tax registers were last revised in the official year 1896-97, and the land tax registers in the official year 1893-94.
9. The total extent of land assessed is 987 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses. Estimated with reference to the rentals fetched by the adjoining houses actually leased. In the case of Railway & Ports buildings the rentals are calculated at 7 P.C on the [illegible] value of the buildings

---

Statement II.

Expenditure from the Municipal Fund of the Town of Negapatam 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—				6437	1	7			
a. Communications	1440	8	6				2300	.	.
b. Buildings	3601	13	0				6500	.	.
c. Drainage									
d. Water-supply	1394	12	1				1400	.	.
e. Miscellaneous public improvements							300	.	.
2. REPAIRS—				17464	5	2			
a. Communications	11937	8	11				12000	.	.
b. Buildings	1983	2	4				2370	.	.
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c. ..	1734	11	0				1950	.	.
working expenses of Jubilee Engine	969	11	5				1000	.	.
ii. Establishment	839	3	6				830	.	.
iii. Contingencies							30	.	.
e. Miscellaneous public improvements									
3. ESTABLISHMENT				941	.	.	970	.	.
4. TOOLS AND PLANT AND OTHER STORES				93	1	6	80	.	.
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 ..				24935	8	3	29730	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—				54	4	6			
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	28	8	.				30	.	.
c. Sessional schools	25	12	6				50	.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				54	4	6	80	.	.

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 ..				54	4	6	80	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—				1878	9	7			
a. Fixed Payments	1216	10	9				1230	.	.
b. Result Grants	358	-	4				300	.	.
c. Contingencies	303	14	6				300	.	.
3. SALARY GRANTS				2012	1	1	2000	.	.
4. RESULT GRANTS				2169	5	-	2300	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—				380	15	.			
i. Establishment	360	.	.				360	.	.
ii. Contingencies	20	15	.				20	.	.
7. MISCELLANEOUS—				976	11	10			
a. Buildings, furniture, &c., grants.	377	7	3				300	.	.
b. Common gymnasium—									
i. Establishment	325	2	1				360	.	.
ii. Contingencies	81	1	8				60	.	.
c Other items Drawing master ..	180	.	.				180	.	.
ii contingencies.	12	0	10				20	.	.
d. other items	1	-	-				10	.	.
Total, Grant II ..				7471	15	.	7520	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—				5311	12	6			
a. Establishment	2733	0	8				2780	.	.
b. Medicines and Supplies ..	637	15	2				2220	.	.
c. Diet of Patients	973	7	11				960	.	.
d. Sundries and Contingencies ..	967	4	9				820	.	.
e. Contributions to Local Boards..									
Carried over ..				5311	12	6	6780	.	.

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 ..				5311	12	6	6780	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—				250	.	.			
i. Medical College ..									
ii. Sanitary Inspection ..	250	.	.				230	.	.
iii. Medical reserve staff ..									
iv. Cutlers' Establishment ..									
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—				347	1	4			
i. Medical Schools ..	300	.	.				300	.	.
ii. Reserve staff	47	1	4				40	.	.
c. OTHER CONTRIBUTIONS ..				150	.	.	150	.	.
3. VACCINATION—				826	9	4			
a. Establishment	526	9	4				500	.	.
b. Contingencies	300	.	.				270	.	.
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—				1046	6	6			
a. Establishment	854	9	1				846		
b. Contingencies	191	13	5				160		
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—				23419	.	..			
a. i. Establishment	5048	12	10				5700		
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	9221	2	3				9050	.	
b. Private scavenging—									
i. Establishment	2784	.	.				2280	.	
ii. Contingencies, such as cost of scavenging carts, &c. ..							20	.	.
c i Public Latrine establishment	1122	.					1140	-	.
2 do contingencies	2458	5	6				2500	-	.
d. Cholera charges	1549	15	.				2400	-	.
e. Contingencies	708	14	10				700	-	.
f. Ranking feast arrangements.	525	13	7.				530	-	.
Total, Grant III ..				31350	13	8.	33590	.	.

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—				6814	11	7			
1. LIGHTING—									
a. Establishment	1825	13	3				1820	.	.
b. Contingencies	4988	14	4				4500	.	.
2. i. MARKETS—				308	0	4			
a. Establishment	300	12	10				260	.	.
b. Contingencies	7	3	6				20	.	.
ii. SLAUGHTER-HOUSE—				173	6	10			
a. Establishment	143	14	8				200	.	.
b. Contingencies	29	8	2				20	.	.
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—				506	9	11			
a. Establishment	316	0	5				320	.	.
b. Contingencies	190	9	6				100	.	.
6. PUBLIC GARDEN—				1072	4	5			
a. Establishment	575	10	5				570	.	.
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	496	10	.				350	.	.
7. SURVEY OF LAND				31	6	.	40	.	.
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.									
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				8906	7	1	8200	.	.

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				8906	7	1.	8200	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging				3 1394	5 8	4 4			
ii. Rewards for destruction of wild animals and snakes ..	41	.	.				50	.	.
iii. Printing	869	11	10				800	.	.
iv. Compensation for lands ..	60	.	.				20	.	.
v other items, town com	10	1	.				400	.	.
vi Law charges.	405	4	6				10	.	.
~~v. Other items~~ vii numbering vehicles	5	5	.						
viii. Sign boards.	3	2	.						
Total, Grant IV ..				10304	4	9	9480	.	.
GRANT V—				6788	4	3.			
a. General Establishment—									
i. Office Establishment ..	2822	5	6				2830	.	.
ii. Inspection	480	.	.				480	.	.
b. Collection of Municipal Taxes—									
i. Establishment	1873	8	11.				1910	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	380	9	11				400	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	8	8							
d. Office contingencies other than (*b*) (ii)	652	8	.				750	.	.
e. Contributions for Central office and Audit establishments ..	616	.	.				410	.	
f Contribution for collection office establishment	54	11	11				60	.	
Total, Grant V ..				6788	4	3	6840	.	.
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.	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 ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Advances recoverable—				326	1	6			
a. Permanent	25 ~~15~~	.					30	.	.
b. Others	01 ~~311~~	1	6				150	.	.
Refunds of other than current collections.				30	4	.	20	.	.
Discount									
Pensions and gratuities				90	.	.	90	.	.
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank ..									
Total Expenditure ..				81,297	3	5	87,450	.	.
Balances—									
a. Municipal Fund				8,972	11	6	6,500	.	.
b. Endowments									
c. Water tax Fund									
Grand Total ..				90,267	14	11	93,950	.	.

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	7777	9	8
Other Liabilities (in detail) ..			
value of medicines supplied by messrs. Burgoyne Burbidges & co £109.13..	1835	6	2
value of Norton's tube well	117	14	.
moiety of result grant due to the gymnastic Instructor.	25	5	10
Total ..	~~9730~~ 56	~~13~~ 3	~~10~~ 8

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	3393	3	6
	Securities ..	6579	8	.
Deposit Balance ..	Cash	3600	.	8
	Securities ..	4177	9	.
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		4300	.	.
Total ..		21050	5	2
Value of Premises, &c.		71334	.	.
Do. of Tools and plant ..		21558	8	6
Do. of Live stock		-	-	-
Do. of Furniture		1380	.	6
Arrears of taxes, &c.		1779	10	3
Other assets (in detail)				
Moiety of net receipts for the ferry over Uppanar for Jany Feby & March 97.		280	.	.
Total ..		96,332	3	3
Claims—				
Advances Recoverable—				
Permanent advance ..		375 ~~365~~	.	.
Advances for works, &c. ..		305 ~~315~~	9	6
Total ..		680	9	6
Grand Total ..		118,063	1	11

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

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	7698	.	7	1. Credited to Municipal Funds	4091	2	7
1. Deposits by Appellants	773	3		2. Returned to Appellants	49	6	.
2. Do by Renters	3362	14	5	3. Do. to Renters	-	-	-
3. Do. by Contractors	70	9		4. Do. to Contractors	-	-	-
4. Do. as Security by Municipal Servants	368	6	1	5. Do. to Municipal Servants	422	10	.
5. Deposited for the execution of work for which Private Parties are liable..	110	.	.	6. Do. to Parties	164	11	3
6. Other Deposits under the Act or bye-laws	162	11	5	7. Paid to Claimants	30	5	.
Total Receipts ..	4837	11	11	Total ..	4758	2	10
				Balance * ..	7777	9	8.
Grand Total ..	12535	12	6	Grand Total ..	12,535	12	6

* Details of Balance.

	No. of items.	Year. 90-91 and previous years			No of items.	Year. 91-92			No of items.	Year 92-93			No. of items.	Year. 93-94.			No of items.	Year. 94-95			No. of items.	Year. 95-96			No. of items.	Year. 96-97.			Total. No of items.	Total.			Remarks.
		RS.	A.	P		RS	A	P.		RS.	A.	P.		RS	A.	P		RS.	A	P		RS.	A.	P.		RS.	A.	P		Rs.	A.	P	
Appellants' Deposits ..													1	6	.	.									28.	68	13	.	29	74	13	.	
Renters' do. ..									2.	40	.	.					1	17	.	.	1	8	.	.	10	3068	10	8	14	3133	10	8	
Contractors' do. ..																	1	743	10	.	2	1175	15	.					3.	1919	9	.	
Municipal Servants' Deposits	8	1264	.	10	2	232	11	2	2	421	.	.	1	300	.	.	1	100	4	.	1	100	.	.	1	100	-	.	16	2518	.	.	
Deposits for Work ..																																	
Miscellaneous Deposits, viz'																					.4	1	.	7	64	130	8	5	68	131	9	.	
Total ..	8	1264	.	10	2	232	11	2	4	461	-	.	2	306	.	.	3	860	14	.	8	1284	15	7	103	3368	.	1	130	7777	9	8	

Statement IV-A.—*Municipality of* Negapatam. 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.	14975	8	.	430	8	.	14645	.	.	13777	.	.							768	.	.
2. „ on buildings	22695	1	3	60	15	.	22634	2	3	22112	13	4	21	11	11	7	2	.	492	7	-
3. „ on lands	1015	12	2	6	4	.	1009	8	2	943	11	.				2	-	6	63	12	8
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	13135	.	.				13135	.		13135	.	.	(a)								
6. Market rents	4005	.	.				4005	.	-	4005	.	.	(b)								
7. Slaughter-house fees	2215	.	.				2215	.	-	2215	.	.	(c)								
8. Rent of cart-stands	70	.	.				70	.	.	70	.	.									
9. Private scavenging fees	2829	2	-				2829	2		2792	-	.				32	10	.	4	8	.
10. Tax on vehicles with springs.	1936	8	.				1936	8	.	1780	8	.				9	.	.	147	.	.
11 Tax on animals.	1824	.	.				1824	.	.	1696	12	.				8	4	.	119	.	.
12. Tax on carts.	1568	.	.				1568	.	.	1558	.	-							10	.	.
13. Rent on lands.	1503	14	3				1503	14	3	1352	15	8.							150	14	7
14. Rent on buildings.	144	.	.				144	.	.	144	.	.									
15 Receipts from gardens.	865	15	6.				865	15	6	853	7	6	(d)						12	8	.
	68782	13	2.	497	11	.	68285	2	2.	66436	3	6	21	11	11	59	-	6	1768	2	3

(a) exclusive of interest 70.2.8
(b) do do. 28.13.11
(c) do do 2.13.5.
(d) do do. 1.12.3.

Statement IV-B.—*Municipality of* Negapatam, Demand, Collection, and Balance Statement for the year 1896-97—*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	
1. Tax on arts, &c.	50	.	.	1393	.	.	1443	.	.	755	.	.	27	8	.	654	8	.	6	.	.	1895-96.
2. „ on buildings	.	6	.	640	13	3	641	3	3	592	9	3	1	11	.	46	15	.				
3. „ on lands				154	7	-	154	7	.	145	1	.				9	6	.				
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				39	.	.	39	.	.	31	2	.				7	14	.				
10. Tax on vehicles with springs	6	.	.	127	8	.	133	8	.	118	8	.				15	.	.				
11. Tax on animals.	7	4	.	90	8		97	12	.	82	12	.				13	8	.	1	8	.	95-96.
12. Tax on carts.	6	-	.	12	.	.	18	.	.	8	.	.				6	-	.	4	.	.	94-95
13. Rent on lands	8	1	3	85	8	.	93	9	3	84	6	7				9	2	8				
14.																						
	77	11	3	2542	12	3	2620	7	6	1817	6	10	29	3	.	762	5	8	11	8	.	

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	1529	13	10
(2) Amount advanced during the year	2038	10	6
Total ..	3568	8	4
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	1712	9	.
(*b*) Do. previous years	1175	5	10
Total amount oustanding at the end of the year* ..	680	9	6
Total ..	3568	8	4

* *Details of Balance.*

Permanent advances

Manager, municipal office for office contingencies	100-0-0	
municipal overseer for works.	100-0-0	
civil Surgeon for contingencies.	150-0-0	
96-97 Hospital asst. Nagore do.	15-0-0	
1st class vaccinator for animal vaccination.	10-0-0	375-0-0

other advances.

95-96 Excess payment to slaughter House maistry for July 95	4-8-0.	
96-97. Extra postage on a cover from civil surgeon negapatam	0-2-0	
Loco Supdt. for supply of tools.	75-0-0	
do for coal.	66-6-7.	
do wages of the cooly engaged in loading & unloading.	0-8-0	
Mr Vuppakandu Marakayar for road repairs.	25-0-0	
Mr Sinnathamby marakayar. for do.	25-0-0	
Mr Subramaniya Iyer for water supply	50-0-0	
civil Surgeon for cholera	50-0-0	
gravel contractor for a telegram.	1-2-0	
Excess payment to Hospital compounder. Nagore dispensary.	0-14-11.	
1st class vaccinator for getting a calf inoculated from Tanjore.	7-0-0	305-9-6
		680-9-6.

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Receipts										
Statement I.										
2- Municipal Rates and taxes.										
(h) Tolls.										
Gross receipts	13205	2	8.	13205	8	11	(+) 0	4	2	(1) The difference represents the two-thirds share due to the municipality on Rs. 0-6-3 being the sale proceeds of the old materials of Toll sheds erroneously credited under "sale proceeds of old materials &c" now adjusted by transfer as the expenditure on sheds was taken into account in calculating the District Boards share of Toll collections.
							(+) ·	2	1	(2) The difference represents the one third share correctly paid to the District Board on the sum of Rs 0-6-3 referred to in Remark no (1) above, but omitted to be included in the amount entered against the printed item set apart for the purpose.
Less Local Fund share.	4198	·	3	4198	2	4.	(+) ·	2	1	(3) Vide remark no (2) above.
net credited as Municipal Revenue	9007	2	5.	9007	6	7	(+) -	4	2	(4) Vide remark no (1) above.
4. Revenue derived from Municipal property &c. 6. (iii) Sale proceeds of old materials, Empty oil cans packing cases	309	5	3	309	1	1	(-) ·	4	2.	(5) Vide Remark no (4) above.
Charges. Statement II										
Advances Recoverable										
(a) Permanent.	15	·	·	25	·	·	(+) 10	·	·	(6) The difference represents the permanent advance made on the 25th November 96 to 1st class vaccinator Veerasamy naidu on account of animal vaccination erroneously debited to (b) "others" now adjusted by transfer.
(b) others.	311	1	6	301	1	6	(-) 10	·	·	(7) Vide remark no 6 above

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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										
Statement I.										
2- Municipal Rates and taxes.										
(h) Tolls.										
Gross receipts	13205	2	8.	13205	8	11	(+) 0	4	2	(1) The difference represents the two-thirds share due to the municipality on Rs. 0-6-3 being the sale proceeds of the old materials of Toll sheds erroneously credited under "sale proceeds of old materials &c" now adjusted by transfer as the expenditure on sheds was taken into account in calculating the District Boards share of Toll collections.
							(+) ·	2	1	(2) The difference represents the one third share correctly paid to the District Board on the sum of Rs 0-6-3 referred to in Remark no (1) above, but omitted to be included in the amount entered against the printed item set apart for the purpose.
Less Local Fund share.	4198	·	3	4198	2	4.	(+) ·	2	1	(3) Vide remark no (2) above.
net credited as Municipal Revenue	9007	2	5.	9007	6	7	(+) -	4	2	(4) Vide remark no (1) above.
4. Revenue derived from Municipal property &c. 6. (iii) Sale proceeds of old materials, Empty oil cans packing cases	309	5	3	309	1	1	(-) ·	4	2.	(5) Vide Remark no (4) above.
Charges. Statement II										
Advances Recoverable										
(a) Permanent.	15	·	·	25	·	·	(+) 10	·	·	(6) The difference represents the permanent advance made on the 25th November 96 to 1st class vaccinator Veerasamy naidu on account of animal vaccination erroneously debited to (b) "others" now adjusted by transfer.
(b) others.	311	1	6	301	1	6	(-) 10	·	·	(7) Vide remark no 6 above

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STATEMENT WITH DITTO.							
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