

[L. & M.]
[2,000-15-6-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1480M

DATED 22-8-98.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts.

Recording report on the audit
of the — of the Coimbatore
Munil Council for 1897-98.

BACK PAPERS.

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

FURTHER PAPERS.

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

Current in 1598-98
Cus 827 Res 28 of 28

Local & Munl. (1898) Department.

CURRENT No. 2658M.

13 JUL 1898

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Min

Order

N^o 1480 Min
22/8/98

Recorded.

2.15/98

7/8
17/8/98

From Chairman M.C.
The Accountant General,
Fort Saint George,
Coimbatore

No. 470/251
501.

Dated 6th Aug 1898
11 July 1898.

Received 11 AUG 1898

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding to Coimbatore
Municipal audit report
for 1897-98.

To
The Accountant-General
Cus 24/8/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Coinbatore Municipality for the year 1897-98.

Camp Coinbatore
Dated 30 June 1898.

To

THE Assistant Accountant General,
and 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 Coinbatore Municipality for the year 1897-98.

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. 2205-11-8, is in agreement with that appearing in the Bank Treasury Pass Book, allowing for outstanding cheques, for deposits, and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report. or

5 The audit having been conducted before the submission by the Municipality of its Annual Report, the figures contained in the accompaniments to the latter, should agree exactly with those in the statements hereto appended.

6. 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.

7. A note on the defects discovered during the audit ^{will be} ~~has been~~ forwarded to the Chairman. The following points however ~~deserve to be brought to the notice of Government.~~

I have &c
(Signed) W. Govindan
Asst. Inspector of L.F. Accounts.

Forwarded to the Accountant General.

(Signed) W. J. F. Williamson

Heads of Account.	1897-98.								
	Details of Minor heads.			Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				4490	6	6	4490		
b. Endowments									
c. Water and Drainage Tax Fund.									
Total ..				4490	6	6	4490		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3320						4000		
b. Tax on buildings (section 63) ..	19054	2	3				19210		
c. Tax on lands (section 63) ..	1491	14					1660		
d. Water and Drainage Tax on buildings and lands (sec. 75).									
e. Tax on vehicles with springs and palanquins, &c. (section 77).	920						850		
f. Tax on animals (section 77) ..	1509	0					1600		
g. Tax on carts and other vehicles without springs (section 85).	2800						2750		
h. Tolls (section 91)—									
Gross receipts, Rs. 14523-14-8									
Less L. F. share, Rs. 4721-7-5				9739	15	3	9700		
i. Tax on domestic male Servants (section 96A)									
j. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings									
iii. Tax on lands									
iv. Water and Drainage Tax on buildings and lands ..									
v. Tax on vehicles, &c.									
vi. Tax on animals									
vii. Tax on carts, &c.									
viii. Evasion of tolls									
ix. Tax on servants									
Carried over ..				38835	7	6	38835	7	6
							39770		

Statement I--cont.

Hheads of Account.	189 7-9 d.						Revised Estimate for 189 7-9 d.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				38835	7	6	39770		
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	80			80			80		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands									
ii. Rent of buildings									
iii. Fishery rents									
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands									
ii. Sale-proceeds of old materials, unclaimed property, &c.	46	10	6				100		
iii. Sale-proceeds of Acts, Bye-laws, &c.									
iv. Sale-proceeds of night soil, street refuse, &c.	455	3		501	13	6	290		
c. Educational receipts—									
i. Fees from Educational institutions	504	3	6				510		
ii. Other revenue from educational institutions				504	3	6			
d. Hospital receipts—									
i. Sale-proceeds of medicines. .									
ii. Subscriptions and donations, &c., including composition fees									
iii. Other Hospital receipts ..									
Carried over ..				39921	8	6	40750		

STATEMENT I--*cont.*

Heads of Account.		1897-98.			1898-99.			Revised Estimate for 1899-00.		
		Details of Minor heads.			Totals of Major heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	Brought forward ..				39,921	8	6	40,750	0	0
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.										
e. Miscellaneous income—										
i.	Income from Markets ..	2238	1	0				2240	0	0
ii.	Do. Slaughter houses ..	857	8	5				860	0	0
iii.	Do. Cart-stands ..	544	1	9				550	0	0
iv.	Do. Avenues ..	396	2	0				360	0	0
v.	Do. Travellers' Bungalows ..	307	0	0				310	0	0
vi.	Do. Produce of land, gardens, &c. ..	461	3	0				370	0	0
					4804	0	2			
f. Fees—										
i.	Warrant fees ..	63	10	0						
ii.	Distrainment fees and recoveries on account of incidental expenses ..	61	6	0				100	0	0
iii.	License fees ..	650	11	4				700	0	0
iv.	Fees for vaccination in private houses ..									
v.	Fees for searches of, and extracts from, Birth and Death Registers ..	7	0	0						
vi.	Fees for numbering carts..									
vii.	Fees for duplicate licenses..	7	0	0				10	0	0
viii.	Other fees ..									
					789	11	4			
g. Fines—										
i.	Fines under Municipal and other Acts ..									
ii.	Balance of fines under sections 3 to 5 of the Town Nuisance Act ..	402	6	4				400	0	0
					402	6	4			
h. Interest on Investments—										
i.	Educational ..									
ii.	Medical ..	174	9	0				170	0	0
iii.	Choultries ..	2000	0	0				2000	0	0
iv.	Sinking fund ..									
v.	Water and Drainage fund.									
vi.	General ..									
i. Discount on Investments ..										
					2174	9	0			
	Carried over ..				48092	3	4	48810	0	0

Statement I—cont.

Heads of Account.	1897-98						Revised Estimate for 1897-98		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				48092	3	4	48820		
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings ..									
Municipal Schools ..	115						120		
Other purposes ..									
ii. Medical ..									
iii. Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..				115					
b. From Local Boards—									
i. Educational ..									
ii. Medical ..	2058	13	11				2060		
iii. Other purposes ..									
c. Other grants and contributions—									
i. Educational ..									
ii. Medical ..									
iii. Other purposes ..									
6. MISCELLANEOUS—				2058	13	11			
a. Recoveries on account of services rendered to private indi- viduals—									
i. Private scavenging ..	1308	8	6				1230		
ii. Laying pipes to private houses ..									
iii. Other purposes ..	7	5					10		
b. Other receipts—									
i. Refunds of expenditure of previous years ..									
ii. Other items ..			10						
Carried over ..				57581	15	7	52240		

STATEMENT I—Cont.

Heads of Account.	1897-98.						Revised Estimate for 1897-98		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				57581	15	7	52240		
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. Refunds of Advances—									
i. Permanent advances ..									
ii. Other advances * ..	430	2	.						
Total Receipts ..				430	2	.			
Add opening balance ..				52012	1	7	52240		
Grand Total ..				56502	8	1	56730		

*All over-payments and sums erroneously

*All over-payments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

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 $7\frac{1}{2}$ per cent., and tax on lands at $7\frac{1}{2}$ per cent on the annual rental value.
3. Water-tax on buildings and lands is levied at $\frac{\text{annas } 4}{\text{for every 80 square yards.}}$ per cent.
4. Tax on vehicles and animals is levied at $\frac{\text{the maximum rates}}$
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at $\frac{\text{the maximum rates}}$
7. License-fees are levied at the rates sanctioned in G. O. 21st March 1891 No. 422 in this
8. The house and water and drainage * tax registers were last revised in the official year 1894-95, and the land and water and drainage * tax registers in the official year 1892-93.
9. The total extent of land assessed is $957\frac{1}{2}$ acres.
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report with the following exceptions:—

*The words "and water and drainage" should be scored out in Municipalities where this tax is not levied.

7
STATEMENT II.

Expenditure from the Municipal Fund of the Town of *Coimbatore*
for the official year 1897-98.

Heads of Account.	1897-98								
	Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1897-98		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—Public Works—									
1. NEW WORKS—									
a. Communications	189	0	0				200		
b. Buildings	1486	13					1450		
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements.									
2. REPAIRS—				1675	13	8			
a. Communications									
b. Buildings	4829	13	7				4850		
c. Drainage—	316	4	11				3210		
i. Repairs to works	442	6	7						
ii. Establishment	1359	3	6				1000		
iii. Contingencies							1360		
d. Water-supply—									
i. Repairs to works, machinery, &c.	474	10	4				500		
ii. Establishment	35	8	3				50		
iii. Contingencies									
e. Miscellaneous public improvements.									
3. GENERAL ESTABLISHMENT—				10326	5	2			
i. Establishment	852						850		
ii. Contingencies	47	2					30		
4. TOOLS AND PLANT AND OTHER STORES.				899	2				
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				12901	4	10	13500		
GRANT II—Education—									
1. TRAINING SCHOLARS—									
Stipends to Normal Students									
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over									

Statement II—cont.

Heads of Account.	1897-98								
	Details of Minor heads.			Totals of Major heads.			Revised Estimate for 1897-98		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward									
GRANT II—Education—cont.									
ii. On Salary Result System—									
a. Fixed Payments	1710	3	7				1700		
b. Result Grants	420						420		
c. Contingencies	259	4					270		
3. SALARY GRANTS	1754	10	0				1754	10	8
4. RESULT GRANTS	1653	0					1653	0	
5. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	300						300		
ii. Contingencies	11	8					10		
6. DRAWING AND GYMNASIUM INSTRUCTION—									
a. Contributions to Local Boards..									
b. Drawing Masters—									
i. Establishment									
ii. Contingencies									
c. Gymnasium—									
i. Establishment	100						180		
ii. Contingencies	6	3	6				10		
7. MISCELLANEOUS—									
a. Building, furniture and other grants							50		
b. Rent grants									
c. Other items	3	10							
Total, Grant II				3	10		6298	15	9
Add—Total, Grant I							12901	4	10
Totals of Grants I and II							19200	4	7
GRANT III—Sanitation, Vaccination and Medical Services—									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	2866	0	6				2920		
b. Medicines and Supplies	1399	11	9				1330		
c. Diet of Patients	1334	0	2				1400		
Carried over				5600	4	5	5650		

Heads of Account.	1897-98						Revised Estimate for 1897-98		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	5600	4	5				5660		
[GRANT III—Sanitation, Vaccination and Medical Services—cont.									
1. HOSPITALS AND DISPENSARIES—cont.									
d. Sundries and Contingencies ..	712	15	4				800		
e. Contributions to Government ..									
f. " " Local Boards..									
g. " " other bodies ..									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—				6318	3	9			
i. Medical College ..	210						230		
ii. Sanitary Inspection ..	130						140		
iii. Reserve medical staff ..	46						30		
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—				386					
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	230	2					240		
b. Contingencies ..	67	6	6				70		
c. Contributions to Local Boards ..	48	11	2				120		
4. REGISTRATION OF BIRTHS AND DEATHS—				346	3	0			
a. Establishment ..	200						290		
b. Contingencies ..	21	0	6				20		
5. a. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—				309	0	6			
i. Establishment ..	8320	3	9				8350		
ii. Charges for purchase, hire and maintenance of carts and bullocks ..	3855	13	10				3700		
iii. Contingencies ..	152	9	10				140		
b. PRIVATE SCAVENGING—									
i. Establishment ..	1063	15	4				1070		
ii. Charges for purchase, hire and maintenance of carts and bullocks ..									
iii. Contingencies ..									
Carried over ..	13392	10	9	7354	15	11	20850		

STATEMENT II--*cont.*

Heads of Account.	1897-98.									Revised Estimate for 1897-98.
	Details of Minor heads.			Totals of Major heads.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ...	13392	10	9	7354	15	11	20850			
GRANT III—Sanitation, Vaccination and Medical Services—cont.										
c. EPIDEMIC CHARGES—										
i. Establishment	1752	9								
ii. Contingencies	1845	10	3				3350			
d. ARRANGEMENTS AT FAIRS AND FESTIVALS							16990	14		
e. OTHER SANITARY OUTLAY										
Total, Grant III ..				24345	13	11	24200			
Add—Totals of Grants I and II ..				19200	4	7	20110			
Totals of Grants I to III ..				43546	2	6	44310			
GRANT IV—Lighting and Miscellaneous Municipal purposes—										
1. LIGHTING—										
a. Establishment	709	8					710			
b. Payments to contractors ..	910	5	3							
c. Purchase and repair of lamp posts lanterns, burners, &c. ..	289	3	10				1250			
d. Contingencies	86	12	8							
2. i. MARKETS—				1995	13	9				
a. Establishment	226	13	6				230			
b. Contingencies				226	13	6				
ii. SLAUGHTER-HOUSES—										
a. Establishment										
b. Contingencies										
3. CHOUTRIES—										
a. Establishment	72						70			
b. Charges for feeding travellers ..	1825	14	5				1700			
c. Contingencies							100			
4. TRAVELLERS' BUNGALOW—										
a. Establishment	11						10			
b. Contingencies										
5. AVENUES—										
a. Establishment	108	10	4				110			
b. Contingencies	15	11	9				20			
6. PUBLIC GARDEN—										
a. Establishment	114						110			
b. Contingencies	49	15	6				40			
Carried over ..				4419	15	3	4350			

Heads of Account.		1897-98			1897-98			Revised Estimate for 1897-98		
		Details of Minor heads.			Totals of Major heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..					4489	15	3	44350		
GRANT IV—Lighting and Miscellaneous Municipal purposes—cont.										
7. SURVEY OF LAND ..										
8. FIRE—										
a. Establishment ..										
b. Contingencies ..					3	9		10		
9. POUNDS—										
a. Establishment, Commission, &c.										
b. Contingencies ..										
10. OTHER CHARGES—										
a. Work done for private individuals, other than private scavenging—										
i. Laying pipes ..										
ii. Other purposes ..										
b. Rewards for destruction of pigs and dogs ..		42	13					50		
c. Printing ..		383	10	3				300		
d. Compensation for lands ..		886	10	5				890		
e. Law charges ..		45	2							
f. Quit-rent on Municipal lands ..										
g. Charges for numbering carts and issuing tin tickets ..		111	4	5				650		
h. Water Pandals ..										
i. Cost of sign boards and numbering houses ..										
j. Other items ..		375	6	1						
Total, Grant IV ..					1844	14	2	6268	6	5
Add—Totals of Grants I to III ..					43546	2	6	44310		
Totals of Grants I to IV ..					49814	8	11	50560		
Carried over ..								50560		

[illegible]

Statement II—cont.

Heads of Account.	1897-9						Revised Estimate for 1897-9.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..							54060		
2. INTEREST ON LOANS—									
a. Water and drainage schemes—									
i. On account of previous years ..									
ii. „ of current year ..									
b. Others—									
i. On account of previous years ..									
ii. „ of current year ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..									
b. Other advances ..	7	0		7	0				
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
a. Water and Drainage tax ..									
b. Others ..	25			25			20		
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET ..									
6. PENSIONS AND GRATUITIES ..	800			800			800		
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
a. In Government securities or Savings Bank ..									
b. In other securities ..									
Total Extraordinary and Debt ..				832	0		820		
Total's, of Grants I to V ..				53464	4	5	54060		
Total Expenditure ..				54296	12	5	54880		
Balances—									
a. Municipal Fund ..				2205	11	8	1850		
b. Endowments ..									
c. Water and Drainage Tax Fund ..									
Grand Total ..				56502	8	1	56730		

NOTE TO STATEMENT II.

Position of the Municipality of Coimbatore on 31st March 1898.

LIABILITIES.				ASSETS.			
	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..	7543	0	6	Municipal Balance..	2205	11	8
Deposits to be adjusted ..	8036	4		{ Cash ..			
Other liabilities (in detail) ..				{ Securities ..			
				{ Cash ..	6036	4	
				{ Post Office Sa-			
				vings Bank ..	1200		
				Deposit Balance ..			
				{ Govt. Pro-notes.			
				{ Landed pro-			
				perty ..	800		
				{ Other securities.			
				Sinking Fund investments ..			
				Other investments ..			
				Funded Capital of endowed institutions,			
				Hospitals, &c. ..	13513	0	6
				Total ..	22785	8	2
				Value of Premises, &c. ..	41546		
				Do. of Tools and Plant ..	7060	11	2
				Do. of Live-stock ..	2000		
				Do. of Furniture ..	490	6	4
				Arrears of taxes, &c. ..	967	1	6
				Other assets (in detail) ..			
				Total ..	52064	3	
				Claims—			
				Advances Recoverable—			
				Permanent advances ..			
				Advances for works, &c. ..	7	0	
				Total ..	7	0	
				Grand Total ..	74857	3	2
				Total ..	15579	12	6

STATEMENT III.

Municipality of Cornubatore Abstract of Deposit Account
for the year 1897-98.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	7607	1	1	1. Credited to Municipal funds			
1. Deposits by appellants ..	1184	12		2. Returned to appellants ..	5893	11	
2. Do. by renters ..	5319	4		3. Do. to renters ..	272	6	
3. Do. by contractors ..	600			4. Do. to contractors ..			
4. Do. by Municipalservants ..	400			5. Do. to Municipal servants ..	225		
5. Deposits by private parties for work ..				6. Do. to private parties ..	700		
6. Other deposits ..	31	41		7. Do. to other depositors ..	15	1	1
Total Receipts ..	7535	5		Total ..	7106	2	1
Grand Total ..	15142	6	1	Balance ..	8036	4	
				Grand Total ..	15142	6	1

*DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O. Savings Bank and other securities.)

Class of Deposit.	Amount.	Year.	REMARKS.
RS.	A.	P.	
Appellants' deposits ..			
Renters' deposits ..	5319	4	1897-98
Contractors deposits ..	200		1896-97
	500		1897-98
Municipal servants' deposits ..	2000		
Deposits for work ..			
Miscellaneous deposits (to be specified) ..	17		1897-98.
Total	8036	4	Surplus Sale proceeds of a cart seized — Rs. 2-12-0 Private scavenging fee paid in advance 0-12-0 Vacancy remission sanctioned but not paid within the year. 13-0-0 17-0-0

STATEMENT IV-A.—Municipality of Cornubatore Demand, Collection and Balance Statement for the year 1897-98

CURRENT.

(Note.—When penal interest is levied, the amount should in each case be added to the demand.)

Particulars.	Demand as originally assessed by the Chairman		Remitted by the Council on appeal		Demand as finally settled (column 2 minus column 3).		Amount Collected.		Amount Remitted on account of vacant houses, &c.		Amount 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.	
1. Tax on arts, &c.	..	4694	..	3992	..	..	3320	..	..	..	672	..	..
2. " on buildings	..	17670	..	17627	7	..	17470	5	..	13	8	..	..
3. " on lands	..	1029	7	1029	7	..	876	11	6	..	149	7	6
4. Water and drainage tax on buildings	..												
5. " " lands	..	14520	..	14520	..	..	..	..	..	..	..	..	..
6. Tolls (gross receipts)	..												
7. Tax on domestic Male servants	..												
8. Income from markets	..	2230	..	2230	..	..	2230	..	..	..	..	..	..
9. " Slaughter-houses	..	855	..	855	..	..	855	..	..	..	..	..	..
10. " Cart-stands	..	500	..	500	..	..	500	..	..	..	..	..	..
11. Private scavenging fees	..	1080	10	1080	10	..	1080	10	..	..	..	..	..
12. Warrant fees	..	69	10	69	10	..	69	10	..	..	..	..	..
13. Tax on vehicles with springs, &c.	..												..
14. " animals	..												..
15. " carts, &c.	..												..
16. Rents of Govt. Buildings	..	250	..	250	..	..	250	..	..	..	..	..	..
17. Garden Rents	..	127	..	127	..	..	127	..	..	..	..	..	..
Total	..	43026	10	42281	2	..	41293	4	6	13	8	..	9665

100 interest of Rs. 1-0-0

100 0-0 2-5-5-

100 0-0 1-7-9

(a) Excess Rs. 125-2-0 realized by party sales

(b) 100 0-0 3-0

(c) Excess interest Rs. 3-4-8

(d) Excludes Rs. 125-2-0 realised by public sale
(e) Rs. 16-3-0 — 87-0-0 = Rs. 101-1-0

STATEMENT IV-B.--Municipality of *Courubator* Demand, Collection and Balance Statement for the year 1897-98--cont.

ARREARS.

Particulars.	Balance of old Demand.		Arrears of previous year.		Total Demand.		Amount Collected.		Amount Remitted.		Amount Written off.		Balance (column 4 minus columns 5, 6 and 7).		Years to which the balance relates.	
1	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	9	
1. Tax on arts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(a) Difference of a pie in the balance was due to the omission of halfpenny from the demand which was taken as one pie to avoid fraction in the last year.
2. " on buildings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
3. " on lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. Water and Drainage tax on buildings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
5. " " on lands.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
6. Tolls	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
7. Tax on domestic Male servants	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
8. Income from markets	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
9. " Slaughter-houses	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
10. " cart-stands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
11. Private scavenging fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(b) Excludes interest of amount loaned in 1894-95, partly collected in 1895-96, and partly collected in 1896-97.
12. Warrant fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(c) Excludes interest of Rs. 1-6-0
13. Tax on Vehicles with springs, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
14. " animals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
15. " carts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
16. <i>Garden Rent</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
17. <i>Rents of Fruit Bearing avenues.</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total	2112	4 5	2592	7 10	2804	12 3	2789	0 3			145		12			

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STATEMENT V.—Abstract of transactions under advances.

(1) Total amount outstanding at the beginning of the year*	..	..	..	..	..	430	2	..
(2) Amount advanced during the year	..	..	..	..	..	57	0	..
Total	..	..	..	..	..	487	10	..
(3) Amount adjusted during the year—								
(a) On account of advances made during the year	..	..	..	..	..	50	..	..
(b) Do. previous years	..	..	..	..	..	430	2	..
Balance outstanding at the end of the year*	..	..	..	..	..	7	0	..
Total	..	..	..	..	..	487	10	..

* Details of Balance.

(Years need not be given in the case of permanent advances.)

1897-98. Excess payment of Toll Contribution to the District Board (to be returned), Rs. 7. 0. 0

STATEMENT VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less	

RS. A. P. RS. A. P. RS. A. P.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

RS. A. P. RS. A. P. RS. A. P.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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