11-1-195

[L. & M. 2,909—12-9-96.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1970 M

DATED 23-11-98.

INDEXED. INDEXED

[Despatch Abstract.]

Accounts

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

566 mc
mc 98

Local & Munl. (189) Department.

Current No. 3425 of 1898

Forwarded

7/11/98

Endorsement No. 566 of 98
Forwarded

Order. 5-11-98

3 NOV 1898

CURRENT No. 3429 M

7 NOV 98

From
The Chairman
Municipal Council
Tanjore

No. 589
dated 31-10-98

Order No. 1970 Mins dt 23/11/98 *Dated* 28. 10 — 98

Recorded.

Received

Registered

Enclosures 2

Spare copies

SUBJECT.

Submitting the report of the Local Fund Inspector ~~of L.F. accounts~~ on the audit of the accounts of the Municipality for 1897-98.

To

The Accountant General
Copy 24/11/98

15/11

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

426
M. 985

Local & Munl. (1898) Department.

409

CURRENT No. 10/8/98

(4) 4 AUG 98

From The Accountant General
Fort Saint George.

Order

MUNICIPAL OFFICE
NEGAPATAM

No. L.7. D
302

Dated 3rd August 1898.

Received

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SUBJECT.

Forwarding Report on the Audit of the Accounts of the Negapatam Municipality for the year 1897-98.

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 1897-98.**

Camp Kumbakonam

Dated 15th July 1898.

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 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. 6499-5-11, is in agreement with that appearing in the ~~Treasury~~ Bank 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~~

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 has been forwarded to the Chairman. The following points however deserve to be brought to the notice of Government.

I have &c

(Signed) Sone Venkatapathi Naidu

Asstt: Inspector of Local Fund accounts.

Forwarded

Forwarded to the Accountant General.

(Signed) W. J. F. Williamson

Assistant Accountant General

20th July 1898. and Inspector of Local Fund accounts.

178
302

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

Fort Saint George
Accountant General's Office
3d August July 1898

Accountant General.

8/8 RER 426/2 of 98

Received Forwarded to the Chairman, Municipal Council, Negapatam.

Received 10-8-98

Ag Collector
6-8-98.

DESPATCHED
9 AUG. 1898

Rct 578 1/2

Ms 5-8-98.

4-8-98

Received:

Chairman
28.10.98.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Negapatam for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor heads.			1897-98. 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				8972	11	6	8970	-	-
b. Endowments									
c. Water and Drainage Tax Fund.									
Total ..				8972	11	6	8970	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	12241	-	6				12500	-	-
b. Tax on buildings (section 63) ..	22668	14	8				22500	-	-
c. Tax on lands (section 63) ..	981	12	2				1000	-	-
d. Water and Drainage Tax on buildings and lands (sec. 75).	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins, &c. (section 77).	1848	-	-				1900	-	-
f. Tax on animals (section 77) ..	2027	12	-				2000	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1668	-	-				1650	-	-
h. Tolls (section 91)—									
Gross receipts, Rs. 13958-5-									
Less L. F. share, Rs. 4640-13-	9317	8	-				9270	-	-
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 ..				50752 60	12	8			
Carried over ..				50752 60	14	10	50820	-	-

Statement I—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				50752 60	14 12	10 8	50820	-	-
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	70	-	-	70	-	-	70	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands	1608	11	9				1650	-	-
ii. Rent of buildings ..	110	-	-				150	-	-
iii. Fishery rents	44	8	-	1763	3	9	200	-	-
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands ..									
ii. Sale-proceeds of old materials, unclaimed property, &c.	49	14	6				100	-	-
iii. Sale-proceeds of Acts, Bye-laws, &c.									
iv. Sale-proceeds of night soil, street refuse, &c. ..	200	-	-	249	14	6	350	-	-
c. Educational receipts—									
i. Fees from Educational institutions							160	-	-
ii. Other revenue from educational institutions ..	167	2	-	167	2	-			
d. Hospital receipts—									
i. Sale-proceeds of medicines..									
ii. Subscriptions and donations, &c., including composition fees	320	9	2				300	-	-
iii. Other Hospital receipts ..	16	13	7	337	6	9	50	-	-
Carried over ..				53340 8 9	7 10	8	53850	-	-

Statement I—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				53340 8 9	7 10		53850	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*									
e. Miscellaneous income—									
i. Income from Markets ..	3850	-	-				4000	-	-
ii. Do. Slaughter houses ..	1766	10	7				1750	-	-
iii. Do. Cart-stands ..	70	-	-				70	-	-
iv. Do. Avenues	74	12	3				50	-	-
v. Do. Travellers' Bungalows									
vi. Do. Produce of land, gardens, &c.	635	11	10	6397	2	8	600	-	-
f. Fees—									
i. Warrant fees	157	10	-				150	-	-
ii. Distraint fees and recoveries on account of incidental expenses	84	6	6				50	-	-
iii. License fees	1840	8	3				2000	-	-
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..	4	-	-				10	-	-
vi. Fees for numbering carts..	2	2	-						
vii. Fees for duplicate licenses..	43	2	-				50	-	-
viii. Other fees				2129 088	4 10	3 9			
g. Fines—									
i. Fines under Municipal and other Acts	207 181	8 -	- -				250	-	-
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..	412	12	-	620 573	4 12	- -	410	-	-
h. Interest on Investments—									
i. Educational									
ii. Medical	150	2	-				160	-	-
iii. Choultries	187	-	7				190	-	-
iv. Sinking fund									
v. Water and Drainage fund.									
vi. General				337	2	7			
i. Discount on Investments ..									
Carried over ..				791	11	8			
				62797	15	4	63590	-	-

Statement I—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..				62797	11	8	63590	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	242	1	2				270	-	-
ii. Medical							50	-	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..				242	1	2			
b. From Local Boards—									
i. Educational									
ii. Medical	1450	-	-				1450	-	-
iii. Other purposes Ferry ..	1253	7	4	2703	7	4	1250	-	-
c. Other grants and contributions—									
i Educational	18	-	-				20	-	-
ii. Medical									
iii. Other purposes	51	-	-	69	-	-	70	-	-
6. MISCELLANEOUS—									
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging ..	3137	12	-				3200	-	-
ii. Laying pipes to private houses									
iii. Other purposes	429	8	4	3567	4	4	600	-	-
b. Other receipts—									
i. Refunds of expenditure of previous years ..	17	6	8				20	-	-
ii. Other items	~~219~~ 234	-	10	~~236~~ 51	15	6	200	-	-
Carried over ..				69616 25	4	8	70720	-	-

Statement I—*Cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..				69616 25	11	8	70720	-	-
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 ..	150	-	-				120	-	-
ii. Other advances* ..	295	15	6	445 70	15	6	300	-	-
Total Receipts ..				70062	11	2	71140	-	-
Add opening balance ..				8972	11	6	8970	-	-
Grand Total ..				79035 43	6 11	8 -	80110	-	-

*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 ~~the first~~ all classes.
2. Tax on buildings is levied at 6¼ per cent., and tax on lands at 6¼ annas per cent on the annual rental value. 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. 534 dt. 25.5.88, 365 dt. 17.3.93, 702 dt. 29.5.93, 747 dt. 7.6.93, 773 dt. 6.11.85
8. The house ~~and water and drainage~~* tax registers were last revised in the official year 1896-97, and the land ~~and water and drainage~~* tax registers in the official year 1897-98.
9. The total extent of land assessed is 987 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 :—

Houses :— Estimated with reference to the rentals fetched by the adjoining houses actually leased. In the case of Railway and Government buildings the rentals are calculated at 7% on the gross value of the buildings.

Lands. Estimated with reference to the actuals of the adjoining lands actually let.

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

Statement II.

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

Heads of Account.	1897-98. Details of Minor Heads.			1897-98. 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	2717	14	4				3900	-	-
b. Buildings	1411	7	3				1430	-	-
c. Drainage	-	-	-						
d. Water-supply	302	4	9				310	-	-
e. Miscellaneous public improvements.				4431	10	4			
2. Repairs—									
a. Communications	9263	9	8				10800	-	-
b. Buildings	687	15	6				790	-	-
c. Drainage—									
i. Repairs to works ..									
ii. Establishment									
iii. Contingencies									
d. Water-supply—									
i. Repairs to works, machinery, Working Expenses of the Public Engine	989	9	4				950	-	-
ii. Establishment	846	14	3				800	-	-
iii. Contingencies	736	-	8				740	-	-
e. Miscellaneous public improvements.	2	2	-				10	-	-
3. General Establishment—									
i Establishment				12526	3	5			
ii. Contingencies	795	14	7	795	14	7	820	-	-
4. Tools and Plant and other stores.	258	11	2	258	11	2	230	-	-
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 ..				18012	7	6	20780	-	-
GRANT II—*Education*—									
1. Training Schools—									
Stipends to Normal Students ..									
2. Municipal Schools— Sessional School	28	12	6	28	12	6	30	-	-
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				28	12	6	30	-	-

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				28	12	6	30	-	-
GRANT II—*Education*—cont.									
ii. On Salary Result System—									
a. Fixed Payments	1251	9	4				1270	-	-
b. Result Grants							300	-	-
c. Contingencies	312	13	3	1564	6	7	300	-	-
3. Salary Grants	1604	12	3	1604	12	3	1750	-	-
4. Result Grants	1984	12	-	1984	12	-	2300	-	-
5. Inspection—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	330	-	-				330	-	-
ii. Contingencies	9	5	3				10	-	-
6. Drawing and Gymnastic Instruction—				339	5	3			
a. Contributions to Local Boards..									
b Drawing Masters—									
i. Establishment	175	-	-				180	-	-
ii. Contingencies	16	-	-				20	-	-
c. Gymnasium—									
i. Establishment	300	12	8				310	-	-
ii. Contingencies	42	12	8	534	9	4	50	-	-
7. Miscellaneous—									
a. Building, furniture and other grants	249	-	-				400	-	-
b. Rent grants									
c. Other items				249	-	-	40	-	-
Total, Grant II ..				6305	9	11	7260	-	-
Add—Total, Grant I ..				18012	7	6	20780	-	-
Totals of Grants I and II ..				24318	1	5	28040	-	-
GRANT III—*Sanitation, Vaccination and Medical Services* —									
1. Hospitals and Dispensaries—									
a. Establishment	2977	11	10				2950	-	-
b. Medicines and Supplies ..	1987	5	10				1960	-	-
c. Diet of Patients	975	14	3				900	-	-
Carried over ..	5940	15	11				5810	-	-

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimat. for 1897-98		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	5940	15	11				5810	–	–
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. HOSPITALS AND DISPENSARIES—*cont.*									
d. Sundries and Contingencies ..	859	10	10				900	–	–
e. Contributions to Government ..									
f. „ „ Local Boards ..									
g. „ „ other bodies ..				6800	10	9			
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..									
ii. Sanitary Inspection ..	233	–	–				250	–	–
iii. Reserve medical staff ..				233	–	–			
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools ..	300	–	–				300	–	–
ii. Reserve staff	26	10	3	326	10	3	50	–	–
c. OTHER CONTRIBUTIONS Contribution to Dufferin Fund	300	–	–	300	–	–	300	–	–
3. VACCINAION—									
a. Establishment	531	11	3				550	–	–
b. Contingencies	439	7	6				330	–	–
c. Contributions to Local Boards ..				971	2	9			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	865	15	7				870	–	–
b. Contingencies	124	15	3				120	–	–
5. *a.* CONSERVANCY, ROAD CLEANING AND ROAD WATERING—				990	14	10			
i. Establishment	4651	–	–				6000	–	–
ii. Charges for purchase, hire and maintenance of carts and bullocks	5972	1	1				9000	–	–
iii. Contingencies									
b. PRIVATE SCAVENGING—									
i. Establishment	3100	10	8				2280	–	–
ii. Charges for purchase, hire and maintenance of carts and bullocks Public Latrine Establishment	1550	5	5				1140	–	–
iii. Contingencies	2494	1	9				2500	–	–
Carried over ..	20768	2	11	9622	6	7	30400	–	–

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	20768	2	11	9622	6	7	30400	–	–
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
c. EPIDEMIC CHARGES—									
i. Establishment	2714	10	1				1800	–	–
ii. Contingencies	332	13	–				400	–	–
d. ARRANGEMENTS AT FAIRS AND FESTIVALS	429	14	9	24245	8	9	400	–	–
e. OTHER SANITARY OUTLAY				33867	15	4	33000	–	–
Total, Grant III ..				24318	1	5	28040	–	–
Add—Totals of Grants I and II ..				58186	–	9	61040	–	–
Totals of Grants I to III ..									
GRANT IV—*Lighting and Miscellaneou Municipal purposes*—									
1. LIGHTING—									
a. Establishment	1849	11	10				1860	–	–
b. Payments to contractors ..									
c Purchase and repair of lamp posts lanterns, burners, &c. ..	2426	8	2				2360	–	–
d. Contingencies				4276	4	–			
2. i. MARKETS—									
a. Establishment	296	5	9				300	–	–
b. Contingencies	3	13	4				20	–	–
ii. SLAUGHTER-HOUSES—				300	3	1			
a. Establishment	150	10	10				150	–	–
b. Contingencies	28	8	3				30	–	–
3. CHOULTRIES—				179	3	1			
a. Establishment									
b. Charges for feeding travellers ..									
c. Contingencies									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	314	10	1				320	–	–
b. Contingencies	75	–	8				70	–	–
6. PUBLIC GARDEN—				389	10	9			
a. Establishment	280	6	6				290	–	–
b. Contingencies	353	–	6				330	–	–
Carried over ..				635	7	–			
				57780	11	11	57730	–	–

Statement II—*cont.*

Heads of Account.	189 7-98. Details of Minor heads.			189 7-98. Totals of Major heads.			Revised Estimate for 189 7-98.		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				5780	11	11	5730	-	-
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
7. Survey of Land	1	4	-	1	4	-	10	-	-
8. Fire—									
a. Establishment									
b. Contingencies									
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	53	9	-				50	-	-
c. Printing	576	11	5				700	-	-
d. Compensation for lands ..	-	-	-						
e. Law charges	547	11	-				500	-	-
f. Quit-rent on Municipal lands ..									
g. Charges for numbering carts and issuing tin tickets									
h. Water Pandals									
i. Cost of sign boards and numbering houses	16	8	-				20	-	-
j. Other items Sundries ..	13	7	-				10	-	-
				1207	14	5			
Total, Grant IV ..				6989	14	4	7020	-	-
Add—Totals of Grants I to III ..				58186	-	9	61040	-	-
Totals of Grants I to IV ..				65175	15	1	68060	-	-
Carried over ..									

Statement II—*cont.*

Heads of Account.	189 -9. Details of Minor heads.			189 -9. Totals of Major heads.			Revised Estimate for 189 -9.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT V—*Supervision and Management.*									
1. General Establishment—									
a. Inspection—									
i. Pay and pensionary contribution of Chairman or Secretary.									
ii. Conveyance allowance ..	480	-	-				430	-	-
b. Office Establishment ..	2804	4	-				2820	-	-
c. Contingencies	621	-	3				600	-	-
2. Collection of Municipal Taxes—	1980	3	8				2000	-	-
i. Establishment	387	8	8				350	-	-
ii. Contingencies									
3. Collection of tolls, market rents, &c.—									
i. Establishment									
ii. Contingencies									
4. Collection of private scavenging fees—									
i. Establishment									
ii. Contingencies									
5. Charges for printing at press selected by Accountant-General.									
6. Contributions for Central Office and Audit Establishment.	780	-	-				780	-	-
Collector's Office establishment	63	9	4				60	-	-
Total, Grant V ..				7116	9	11	7040	-	-
Add—Totals of Grants I to IV . ..				65175	15	1	68060	-	-
Totals of Grants I to V ..				72292	9	-	75100	-	-
EXTRAORDINARY AND DEBT.									
Repayment of Debt—									
a. Water and Drainage schemes—									
i. Instalments paid during the year.									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
b. Others—									
i. Instalments paid during the year									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
Carried over ..				72292	9	-	75100	-	-

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				72292	9	-	75100	-	-
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	201	13	-				50	-	-
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—				201	13	-			
a. Water and Drainage tax ..									
b. Others	50	-	-				50	-	-
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET				50	-	-			
6. PENSIONS AND GRATUITIES ..									
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
a. In Government securities or Savings Bank									
b. In other securities									
Total Extraordinary and Debt ..				251	13	-	100	-	-
Tota's, of Grants I to V ..				72292	9	-	75100	-	-
Total Expenditure ..				72544	6	-	75200	-	-
Balances—				99	5	-			
a. Municipal Fund				6491	8		4910	-	-
b. Endowments									
c. Water and Drainage Tax Fund.									
				43	11	-			
Grand Total ..				79035	6	8	80110	-	-

NOTE TO STATEMENT II.

Position of the Municipality of Nagapatam *on 31st March* 1898.

LIABILITIES.

	RS.	A.	P.
Balance of Loans	66	11	9
Deposits to be adjusted ..	1027	-	4
Other liabilities (in detail) ..			
Result Stipends to S.P. School teachers	393	4	-
Cost of Bedding and Clothing supplied by the Superintendent District Jail, Tanjore	115	4	-
Cost of Gravel Supplied by Doraisawmy Mendar	314	13	-
Furniture grant to Manager Sivanahatha Vidhyasala	39	-	-
Cost of medicines to Messrs Norton & Co:	37	-	9
Cost of Vaccine Lymph Supplied by the Dist: Medical Offr: Tanjore	45	10	-
Total ..	1121	15	10

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	2494	5	8
	Securities ..	4000	-	-
		42	5	2
Deposit Balance ..	Cash ..	6050	9	6
	Post Office Savings Bank ..			
	Govt. Pro-notes.			
	Landed property ..	4224	6	7
	Other securities.			
Sinking Fund investments				
Other investments				
Funded Capital of endowed institutions, Hospitals, &c.		4300	-	-
	Total ..	21066	-	9
Value of Premises, &c.		81456	-	-
Do. of Tools and Plant		21401	14	6
Do. of Live-stock		-	-	-
Do. of Furniture		1390	2	6
Arrears of taxes, &c.		3476	7	5
Other assets (in detail)				
	Total ..	107727	8	5
Claims—				
Advances Recoverable—				
Permanent advances		65 215	-	-
Advances for works, &c. ..		171 221	7	-
	Total ..	436	7	-
	Grand Total ..	129230	-	2

STATEMENT III.

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

Balance brought forward	Rs.	A.	P.
1. Deposits by appellants	7777	9	8
2. Do. by renters	643	5	-
3. Do. by contractors	3172	13	4
4. Do. by Municipal servants	1001	3	7
5. Deposits by private parties for work	117	4	-
6. Other deposits	350	-	-
	1574	4	8
Total Receipts	6549	5	7
Grand Total	14297	13	7

Grand Total	Rs.	A.	P.
Balance*	4022	3	6
	10275	10	1
	14297	13	7

1. Credited to Municipal funds	Rs.	A.	P.
2. Returned to appellants	3682	11	-
3. Do. to renters	31	15	-
4. Do. to contractors	-	-	-
5. Do. to Municipal servants.	15	-	-
6. Do. to private parties	177	10	-
7. Do. to other depositors.	25	-	-
	94	15	6

*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. Rs.	A.	P.	Year.	REMARKS.
Appellants' deposits ..	6	-	-	1893-94	
	1650	10	-	1896-97	
Renters' deposits ..	5	-	-	1892-93	
	8	-	-	1895-96	
	3136	8	-	1896-97	
Contractors deposits ..	765	14	7	1895-96	
	1200	14	-	1896-97	
	944	-	-	1897-98	
Municipal servants' deposits ..	2457	10	-		
Deposits for work ..					
Miscellaneous deposits (to be specified) ..	-	8	-	1895-96	
	39	13	9	1896-97	
	1536	13	5	1897-98	
Total	10266	11	9		

STATEMENT IV-A—*Municipality of* Kegalla : 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.	2 Demand as originally assessed by the Chairman			3 Remitted by the Council on appeal			4 Demand as finally settled (column 2 *minus* column 3).			5 Amount Collected.			6 Amount Remitted on account of vacant houses, &c.			7 Amount Written off as irrecoverable.			8 Balance (column 4 *minus* columns 5, 6 and 7).			
	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.	15539	-	-	1841	8	-	13697	8	-	11778	-	-				116	-	-	1803	8	-	
2. „ on buildings	22932	4	3				22932	4	3	22215	3	5	(a) 12	2	2	34	14	-	670	-	8	
3. „ on lands	1024	3	8				1024	3	8	920	6	6				-	10	-	103	3	2	
4. Water and drainage tax on buildings																						
5. „ „ lands																						
6. Tolls (gross receipts)	13905	-	-				13905	-	-	13905	-	-										Exclusive of interest of Rs 53-52
7 Tax on domestic Male servants																						
8. Income from markets	3850	-	-				3850	-	-	3850	-	-										
9. „ Slaughter-houses	1729	15	-				1729	15	-	1729	15	-										Exclusive of interest of Rs 4-2--
10. „ Cart-stands	70	-	-				70	-	-	70	-	-										
11. Private scavenging fees	3163	-	-				3163	-	-	3136	10	-							26	6	-	
12. Warrant fees	220	14	-				220	14	-	187	10	-				16	2	-	47	2	-	
13. Tax on vehicles with springs, &c.	1842	-	-				1842	-	-	1723	8	-				15	-	-	103	8	-	
14. „ animals	2008	-	-				2008	-	-	1922	-	-				13	-	-	73	-	-	
15. „ carts, &c.	1664	-	-				1664	-	-	1660	-	-				4	-	-				
16. Rent on lands	2473	10	3				2473	10	3	1469	5	8				388	8	-	615	12	7	
17. Garden receipts	621	11	3				621	11	3	621	11	3										Do of A.-1-4.
Total	71043	10	5	1841	8	-	69202	2	5	65157	5	10	12	2	2	588	2	-	3442	8	5	

(a) Exclusive of Rs 7-13-10 being vacancy remission not demanded by the expiration of the 2nd half year.

STATEMENT IV-B.—*Municipality of Negapatam* 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	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.	6	-	-	768	-	-	774	-	-	463	-	-				288	-	-	25	-	-	1896-97.
2. „ on buildings				492	7	-	492	7	-	453	11	3	13	3	9	25	8	-				
3. „ on lands				63	12	8	63	12	8	61	5	8	1	11	-	-	12	-				
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 ..				4	8	-	4	8	-	1	2	-				1	8	-	1	14	-	1896-97
12. Warrant fees ..																						
13. Tax on Vehicles with springs, &c.				147	-	-	147	-	-	124	8	-				19	8	-	3	-	-	1896-97
14. „ animals	1	8	-	119	-	-	120	8	-	105	12	-				12	8	-	2	4	-	do
15. „ carts, &c.	4	-	-	10	-	-	14	-	-	8	-	-				6	-	-				
16. Rent on lands @				(1) 151	1	10	151	1	10	139	6	1				9	14	9	1	13	-	exclusive of interest Rs 17-3.
17. Grazing receipts				12	8	-	12	8	-	12	8	-										
Total ..	11	8	-	1768	5	6	1779	13	6	1369	5	-	14	14	9	361	10	9	33	15	-	

@ Increased by Rs 2-3-3 being the arrear land rent due on account of 1896-97.

Rs 36-7-5 was realized as interest during the year.

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

	Rs	A.	P.
(1) Total amount outstanding at the beginning of the year*	680	9	6
(2) Amount advanced during the year	999	6	5
Total ..	1679	15	11
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	797	9	5
(b) Do. previous years	445	15	6
Balance outstanding at the end of the year* ..	436	7	-
Total ..	1679	15	11

* *Details of Balance.*

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

Permanent Advances.

manager Municipal Office for Office Contingencies Rs 100	--
Civil Surgeon for Contingencies - - -	150 --
Hospital assistant, Nagore - - - - -	15 --
	265 --

Other Advances

1895-96.	Excess payment to Slaughter house maistry for July	4-8--
1896-97	Extra postage on a cover from Civil Surgeon Negapatam	--2--
	Mr: Sinnathamby maracayar for road repairs	15 --
1897-98	Mr: Ramasawmy Pillay for supplying water tcs	100 --
	Vaccinator for getting a calf inoculated	20 --
	" for getting glycerine paste	" -4 --
	Mr: Vappakandu maracayar for road repairs	15 --
	Inspecting Schoolmaster for making articles for athletic sports	15 --
	Chairman, Tanjore municipal Council for town-tax	" -10 --
	" Mayavaram "	" -6 --
	Messrs: Best and Co: for Cashing a cheque	" -9 --
		171-7--
		436-7--

Statement VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.	As per accompanying Report.	Difference. More or less	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Statement I. Receipts				
2(b) Tax on Buildings	22668 14 8	22676 12 6	(+) 7 13 10	(1) The difference represents the total amount of Vacancy remissions sanctioned for the first half years, but for the refund of which, no demand was made before the expiration of the following half year as required by section 72(2). It is consequently transferred from "Deposits" to the credit of municipal Funds.
4(f) ii Distraint fees	84 - -	84 6 6	(+) - 6 6	(2) do - the balance that remained from the sale proceeds of the property distrained on warrant no: 874 of 1897-98. after deducting the amount of the Tax due. It should have been credited under this head against the distraint fee of annas 8 due, but was erroneously credited under "deposits" pending the recovery of the balance of distraint fee of as 1-6, now reversed.

Statement VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
4 f vi & vii. Fees for numbering carts. fees for duplicate licenses	43 2 -	2 2 -	(-) 26 8 -	(3) The difference represents the total amount of penalties imposed by the Chairman under Sec 90 (1) and erroneously credited under this head instead of under 4 (g) i now reversed by transfer.
			(-) 14 8 -	(4) —do— the total amount recovered under Sec 90(1) and erroneously credited under this head instead of under 6 (b) ii other items, now reversed.
4(g) i fines under municipal and other acts	181 - -	207 8 -	(+) 26 8 -	(5) Vide Remark no: (3) above.
6 b ii other items	219 8 10	234 - 10	(+) 14 8 -	(6) —do— (4) —do—
Statement III Receipts				
Other deposits	1500 - -	1541 11 8	(-) 7 13 10	(7) —do— (11 —do—
			(-) - 6 6	(8) —do— (2) —do—

Statement VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	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. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Extract from the proceedings of the Municipal Council Nuwara Eliya, a Meeting held at 5 P.M. on Thursday the 6th October 1898.

Present

The Honorable D.R.P. Dy. P. Rabimoorabuttu Pillai and, Chairman

2 Captain J. P. James
3 D. S. de Silva Wijeyesekera Esquire
4 M.R.R. Muttukumaru Pillai and
5 . S. Kalyanarama Iyer and
6 V. Sinna Thambi and Sahib
7 M. K. Vappu Kannu Thambi and Sahib
8 M.R.R. Letchumanan Chettiar
9 . C.R. Kumaraswamy Iyer and
10 . M. S. Ramasamy Pillai and
11 . R. Durai Swamy Chettiar
12 . V. Muthuveloo Chetty and
13 M. Athimanulabbai Marikar

Read Auditor's report for 1897-98

Resolution. — Will be forwarded to the Collector for favor of submission to Government

True extract

Chairman

No 589
31/10/98

OFFICE OF THE MUNICIPAL COUNCIL.

Negapatam 28th October 1898.

From

Chairman, Municipal Council,

Negapatam.

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,

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3429m

I have the honor to forward herewith report of the Assistant Inspector of Local Fund accounts on the Audit of the accounts of this Municipality for 1897-98. The report was placed before the Council at its Meeting of the 6th instant. An extract from its proceedings is enclosed

I have the honor to be
Sir
Your most obedient Servant
P. Balasubramaniam
Chairman

1
3429/m/98

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When signed

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

CURRENT No.

ENCLOSURES TO C. No.

RDER OF GOVERNMENT	A	A	A	A	A	A	A	
TTER OF GOVERNMENT.								
ATEMENT WITH DITTO.								
PERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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