[2,000— 97.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 281 M.

DATED 1-2-98

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Accounts — Recording the report on the audit of the — of the Tanjore municipality for 1896-97

Em

at a consider

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1897) Department.

ML Cur 196/ML of 97

CURRENT No. 348/M

Current No. 2335 VER. of 1897

From The Chairman
Municipal Council
Tanjore

No. 2137

Order.

Ap on C.No. 196/ML of 97

Forwarded

The Chairman has informed me that steps have been ~~Collector~~ taken to adjust the old & outstanding advances in the current year.

[illegible]
Collector

Clk 5/1/98

RV 13.1 6.1.98

[illegible] 10.1.98

Rs 19.1.98

Misc

Order No. 281 Munl 1.2.98

Recorded.
VT 31.1.98

V.R. 29/1/98

DESPATCHED 20 JAN 1898

Dated 25-12-97

Received 21-1-98

Registered 21-1-98

Enclosures 1

Spare copies

DESPATCHED 29 DEC 97

ML 31.12.97

26.12.97

SUBJECT.

Submitting Audit Reports of the Tanjore Municipality for 1896-97

2/302

To The Accountant General

[illegible] 1/2/98

28/1 2/29/1

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

(Form No 43.)

TANJORE MUNICIPAL OFFICE,
25-12-1897.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 348 M

No. 2137

FROM

M. R. Ry
V. Apparsami Vandayar avl
CHAIRMAN,
MUNICIPAL COUNCIL,
TANJORE.

To

The Chief Secretary,
TO GOVERNMENT,
L. 7 - department.
Fort St. George,
MADRAS.

Thro. the Divisional Officer,
TANJORE.

SIR,

I have the honor to submit herewith the Audit Report of the Tanjore Municipality for the Year 1896-97 after having placed it before the meeting of the Council on 15th December 1897.

I have the honor to be
Sir
Your most obedt. Servt.

V. A. Vandayar
Chairman

Ex

Local & Munl. (1897) Department.

CURRENT No. 1351

Refm Inf 19/6 Mb of 97 Encl.

COLLECTOR & MAGISTRATE
30 SEP. 1897
TANJORE

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

The Chr is requested to state whether the old "other advances" of 91-52 & 93-54 are, & the [illegible] of these are outstanding.

Order

By Collector
[illegible]
7.10.97

Cl 7-10-97

DESPATCHED
-8 OCT. 1897

[illegible] 9.10.97

Reso No. 11 dated 10-11-97.

To lie over.

Reso No. 17. dated 17-11-97.

To lie over.

Reso: No. VII dated 15-12-97.

Recorded.

The report will be submitted to Government.

Reso: on Collector's Endorsement above

Steps will be taken to adjust the old outstanding advances in the Current year.

V. A. Vanchiyar
Chairman.

From The Accountant General
Madras

No. $\frac{L7D}{432}$

Dated 29 Sept. 97

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding report on the audit of the accounts of the Tanjore Municipality for the year 1896-97.

Lill 30/9/97

av 30/9

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 4th September 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 Tanjore 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. 50433.4.10, 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~~

Some of the defects brought to light in the last report have been remedied by the adoption of the measures suggested therein.

I have &c

sd) Toke Venkatapathi Naidu
Asst. Inspr of L. F accounts.

Forwarded to the Accountant General.

Sd) W. J. F. Williamson

Assistant Accountant General

7th September 1897.

& ~~Inspector of Local Fund Accounts.~~

No. L. F. D. / 43.2.

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

Offg Accountant General.

Fort Saint George
Accountant General's office
29 September 97

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Tanjore
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				69995	3	7	69995	.	.
b. Endowments				726	11	2	725	.	.
c. Water-tax Fund									
Total ..				70,721	14	9	70720	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	10822	12	3	.	.	.	17140	.	.
b. Tax on buildings (section 63) ..	19389	7	.	.	.	.	21560	.	.
c. Tax on lands (section 63) ..	2502	14	6	.	.	.	4320	.	.
d. Water-tax on buildings and lands (section 75)	12177	8	8	.	.	.	13310	.	.
e. Tax on vehicles with springs, and palanquins (section 77) ..	1563	~~4~~	.	.	.	.	1630	.	.
f. Tax on animals (section 77) ..	215~~7~~6	~~4~~12	.	.	.	.	2400	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	2300	~~4~~	.	.	.	.	2660	.	.
h. Tolls (section 91)—									
Gross receipts 25541-2-3 ..	17027	6	10				16830	.	.
Less Local Fund share 4613.11.5 ..									
i. Penalties on account of—									
i. Tax on arts									
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—				679~~40~~39	~~13~~13	~~3~~3			
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	125	.	.	125	.	.	60	.	.
Carried over ..				6806~~5~~4	13	3	79850	.	.

STATEMENT I—*cont.*

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				6806~~5~~4	13	3	79850	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	142	13	11				150	.	.
ii. Rent of buildings ..	67	5	1				20	.	.
iii. Avenue receipts ..	127	7	6				80	.	.
iv. Fees from Travellers' Bungalows	413	.	.	750	10	6	300	.	.
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	2477	4	5				2500	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	239	14	.	2717	2	5	120	.	.
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..				2241	12	5	2200	.	.
d. i. Fees from educational institutions	26	.	3				30	.	.
ii. Other revenue from educational institutions ..				26	.	3			
iii. Sale-proceeds of books in Municipal Book Depôt ..							40	.	.
e. i. Sale-proceeds and composition fees of medicines ..	28	8	.						
ii. Other Hospital receipts ..				28	8	.			
f. i. Income from markets ..	76~~30~~26	11	10				6790	.	.
ii. ,, slaughter-houses ..	1466	10	6	909~~7~~3	6	4	1450	.	.
g. Other fees									
i. Distraint fees	~~29~~ 33	10	6				120	.	.
ii. License fees	856	7	4				1000	.	.
iii. Cart-stand fees ..	1910	8	8				1860	.	.
iv. Fees from extracts from Birth and Death Registers ..	19	1	.	281~~5~~9	11	6	20	.	.
h. Fines—									
i. Fines under Municipal and other Acts				385	10	.	800	.	.
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									
ii. Educational									
iii. Medical									
✓ iv. People's Park.	48	14	.	48	14	.	100	.	.
j. Premium on loans									
Carried over ..				8617~~7~~6	8	8	97430	.	.

✓ 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 ..				8617~~7~~6	8	8	97430	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—							70	.	.
Normal stipends ..									
Buildings									
Municipal Schools (girls)	8	12	.						
Other purposes (gymnastic and drawing master.	220 ~~229~~	13 ~~9~~	6 ~~6~~				210	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
✓ Other purposes				229	9	6			
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	832	11	10				1320	.	.
✓ ii. Other purposes	6353	14	2	7186	10	.	200	.	.
b. Other items—									
i. Fishery rents	166	8	.				170	.	.
ii. Refunds of Expenditure of previous year	641	5	6				730	.	.
iii. Fees for numbering carts, &c.	186	1	.				210	.	.
a iv Sale of vaccine points	..	6	:						
b v. Sale of byelaw copies	.	5	.						
c vi cost of demolishing a building									
d. Fees levied for the issue of duplicate for vehicles with springs &c for animals and for cart registration certificates. Carried over ..				99~~4~~5 94588	9 5	6 8	100340	.	.

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 ..				94588	5	8	100340	.	.
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..									
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent	1050	-	.						
ii Others	466	.	8	1516	.	8	1220	.	.
Total Receipts ..				96104	6	4	101560	.	.
Add opening balance ..				70721	14	9	70720	.	.
√ Grand Total ..				166826	5	1	172280	.	.

Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls, should be debited to advances recoverable in Statement II, and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent., and tax on land at 7½ per cent. of rent value. ~~annas for every 80 square yards.~~
3. Water tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at ~~4~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. 713m. dd. 20 April 1892.
8. The house-tax registers were last revised in the official year 1892-93, and the land tax registers in the official year 1895-96.
9. The total extent of land assessed is 2445¼ acres.
10. The mode of estimating the annual rental of houses and lands is as follows :— Based on rental.

Statement II.

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

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	2555	.	.				2200	.	.
b. Buildings	3462	2	1				3500	.	.
c. Drainage	1075	11	9				1400	.	.
d. Water-supply	12040	9	11				17240	.	.
e. Miscellaneous public improvements	1271	12	.	20405	3	9	1000	.	.
2 REPAIRS—									
a. Communications	6268	7	9				6850	.	.
b. Buildings	1322	9	6				2000	.	.
c. Drainage—									
i. Repairs to works ..	1567	.	.				2000	.	.
ii. Establishment for flushing drains, &c.	1893	5	.				1930	..	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	1843	8	1				2700	.	.
ii. Establishment	6106	10	3				6380	.	.
iii. Contingencies	9475	6	8	28476	15	3	10860	.	.
e Miscellaneous public improvements									
3. ESTABLISHMENT				801	1	2	800	.	.
4. TOOLS AND PLANT AND OTHER STORES				95	10	6	20	.	.
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 ..				49778	14	8	58880	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	120	.	.	120	.	.	180	.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				120	.	.	180	.	.

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 ..				120	.	.	180	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	669	7	10				700	.	-
b. Result Grants	123	2	.				180	.	.
c. Contingencies	194	9	9	987	3	7	270	.	.
3. SALARY GRANTS				2420	5	10	2540	.	.
4. RESULT GRANTS				5000	.	.	5000	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	360	.	.				360	.	.
ii. Contingencies	6	.	.	366	.	.	20	.	.
7. MISCELLANEOUS—									
a. Buildings, furniture, &c., grants.	420	.	.				410	.	.
b. Common gymnasium--									
i. Establishment	261	11	10				260	.	.
ii. Contingencies							40	.	
c Other items	10	8	.				20	.	.
Drawing master establishment..	180	.	.	872	3	10	180	.	.
Total, Grant II ..				9765	13	3	10160	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1370	13	6				1380	.	.
b. Medicines and Supplies ..	436	13	2				300	.	.
c. Diet of Patients								.	-
d. Sundries and Contingencies ..	302	5	3				260	.	.
e. Contributions to Local Boards..	1500	.	.				1500	.	.
f Provident Fund.	37	8	.	3647	7	11	40	.	.
Carried over ..				3647	7	11	3480	.	.

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 ..				3647	7	11	3480	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..							700	.	.
ii. Sanitary Inspection ..	290	.	.						
iii. Medical reserve staff ..									
iv. Cutlers' Establishment ..				290	.	.			
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools ..	250	.	.				250	.	.
ii. Reserve staff	65	11	8				70	.	.
c. OTHER CONTRIBUTIONS ..	58	12	8	374	8	4	30	.	.
3. VACCINATION—									
a. Establishment	238	13	11				240	.	.
b. Contingencies	294	4	2				300	.	.
c. Contributions to Local Boards ..	47	10	10	580	12	11			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	531	7	5				540	.	.
b. Contingencies				531	7	5	20	.	.
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment	6177	13	4				6410	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5803	.	2				6610	.	.
b. Private scavenging—									
i. Establishment	838	5	4				1140	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	1	12	4				30	.	.
c. Cholera charges	1794	10	8				3300	.	.
d. Contingencies	67	9	3	14683	3	1	50	.	.
Total, Grant III ..				20107	7	8	23170	.	.

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*)—									
1. LIGHTING—									
a. Establishment	1339	10	4				1360	.	.
b. Contingencies	3386	15	6	4726	9	10	3290	.	.
2. i. MARKETS—									
✓ *a.* Establishment	200	15	6				200	.	.
b. Contingencies	505	9	8	706	9	2	450	.	.
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies	68	12	.	68	12	.	70	.	.
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	171	.	.				170	.	.
b. Contingencies	4	12	.	175	12	.	430	.	.
5. AVENUES—									
a. Establishment	275	6	4				290	.	.
b. Contingencies	54	10	9	330	1	1	30	.	.
6. PUBLIC GARDEN—									
a. Establishment	298	8	9				310	.	.
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	2228	14	8	2527	7	5	1240	.	.
7. SURVEY OF LAND									
8. ~~FIRE~~ Clock Tower									
a. Establishment	118	10	11				130	.	.
b. Purchase of fire-engines, buckets, repairs, &c.	2	13	4	121	8	3	30	.	.
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				8656	11	9	8000	.	.

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 ..				8656	11	9	8000	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
✓ i. Work done for private individuals, other than private scavenging	5932	5	9						
ii. Rewards for destruction of wild animals and snakes ..							50	.	.
iii. Printing	1008	3	6				1000	.	.
iv. Compensation for lands ..									
v. Other items	191	9	.	& 7132	2	3	230	.	.
Total, Grant IV ..				15788	14	.	9280	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1945	7	.				1980	.	.
ii. Inspection	412	14	5				480	.	.
b. Collection of Municipal Taxes—									
i. Establishment	2684	1	4				2790	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	9	4	.				50	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	698	5	1				500	.	.
e. Contributions for Central office and Audit establishments ..	651	11	6	6401	11	4	600	.	.
Total, Grant V ..				6401	11	4	6400	.	
REPAYMENT OF DEBT—									
a. Instalments paid during the year	6316	10	8				6320	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..				6316	10	8			
Carried over ..				6316	10	8	6320	.	.

Q. Law charges · 48 · 14 · ·
Hot weather charges · 36 · – ·
Tomtom charges · 11 · 1 · 4

Statement II—*cont.*

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.
Brought forward ..				6316	10	8	6320	.	
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..	7785	4	8	7785	4	8	7790	.	.
Advances recoverable—									
a. Permanent	100	.	.						
b. Others	208	4	.	308	4	.	250	.	
Refunds of other than current collections.				68	.		100	.	.
Discount									
Pensions and gratuities				72	.	.	80	.	
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				116393	.	3	122430	.	.
Balances—									
a. Municipal Fund									
b. Endowments				49557	1	7	48910	.	.
c. Water tax Fund				876	3	3	940	.	.
Grand Total ..				166826	5	1	172280	.	

NOTE TO STATEMENT II.

Position of the Municipality of Tanjore. *on 31st March 189*7.

LIABILITIES.	RS.	A.	P.
Balance of Loans	176866	10	8
Deposits to be adjusted ..	18145	6	8.
Other Liabilities (in detail) ..			
Total ..	195012	1	4

ASSETS.	RS.	A	P.
Municipal Balance .. Cash	50433	4	10
Municipal Balance .. Securities ..			
Deposit Balance .. Cash	10074	13	2
Deposit Balance .. Securities ..	8070	9	6
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.	2800	.	.
Total ..	71378	11	6
Value of Premises, &c.	88000	.	.
Do. of Tools and plant	57620	.	.
Do. of Live stock			
Do. of Furniture	560	.	.
Arrears of taxes, &c.	~~22572~~ 22574	~~5~~ 9	~~7~~ 7
Other assets (in detail)			
Total ..	~~168752~~ 168754	~~5~~ 9	7.
Claims—			
Advances Recoverable—			
Permanent advance	~~168~~ 163	.	.
Advances for works, &c. ..	~~291~~ 332	~~7~~ 7	4
Total ..	~~459~~ 496	~~7~~ 7	4
Grand Total ..	240628	12	5.

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

	RS.	A.	P.		RS.	A	P.
✓ Balance brought forward ..	17071	5	9	1. Credited to Municipal Funds ..	14016	3	9
				2. Returned to Appellants ..	328	1	.
1. Deposits by Appellants ..	2522	15	6	3. Do. to Renters ..	1517	8	.
2. Do by Renters ..	7732	4	2	4. Do. to Contractors ..	3354	.	.
3. Do. by Contractors ..	2051	7	6	5. Do. to Municipal Servants ..	383	7	6
4. Do. as Security by Municipal Servants	1786	8	.	6. Do. to Parties ..	28	2	9.
5. Deposited for the execution of work for which Private Parties are liable ..	6591	12	9	7. Paid to Claimants ..			
6. Other Deposits under the Act or bye-laws ..	16	8	.	Total ..	19627	7	.
Total Receipts ..	20701	7	11	Balance* ..	18145	6	8
Grand Total ..	37772	13	8	Grand Total ..	37772	13	8

* Details of Balance.

	No. of items.	Year. 90-91			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.				REMARKS.
		RS.	A.	P		RS	A	P.		RS.	A.	P.		RS.	A.	P		RS.	A	P		RS.	A.	P.		RS.	A.	P.	No of items.	Rs.	A.	P	
Appellants' Deposits ..	34	52	4	.					37	93	3	.	70	152	6	.	20	110	7	.	23	38	1	.	41	48	15	.	225	495	4	.	✓
Renters' do. ..	134	648	1	10	4	7	2	6	5	46	11	9	2	15	.	.	21	218	8	5	102	1231	.	10	32	6003	3	.	300	8169	12	4	
Contractors' do. ..	8	114	14	11	2	47	8	.	7	95	8	.	3	338	15	.	9	664	.	6	13	1232	6	.	20	1712	8	.	62	4205	11	5	
Municipal Servants' Deposits ..	6	611	3	6	3	795	7	.	2	164	14	3	1	53	14	3	7	466	6	3	7	862	.	.	13	1450	.	.	39	4403	13	3	
Deposits for Work ..	1	18	.	.																					41	781	3	9	42	799	3	9	✓
Miscellaneous Deposits, viz'	16	45	7	11																	4	9	10	.	3	16	8	.	23	71	9	11	✓
Total ..	199.	879 610	15	8 6	9	850	1	6	51	400	5	–	76	560	3	3	57	1459	6	2	149	3373	.	10	150	10012	5	9	691	18145	6	8	

Statement IV-A.—*Municipality of* Tanjore, 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. ..	12425	8	.	693	.	.	11732	8	.	8493	.	.								3239	8	. ✓
2. „ on buildings ..	22193	9	.				22193	9	.	17624	6	.		5	1	.				4564	2	. ✓
3. „ on lands ..	3317	14	.				3317	14	.	1674	6	.								1643	8	.
4. Water-tax on buildings and lands ..	13762	1	.				13762	1	.	10374	12	6		2	11	3				3384	9	3
5. Tolls (gross receipts) ..	25250	.	.				25250	.	.	25250	.	.	(a)									
6. Market rents ..	7705	13	1				7705	13	1	7476	13	10	(b)							228	15	3
7. Slaughter-house fees ..	1450	.	.				1450	.	.	1450	.	.	(c)									
8. Rent of cart-stands ..	1868	7	9				1868	7	9	1868	7	9	(d)									
9. Private scavenging fees ..	1113	5	10				1113	5	10	552	5	10								561	.	.
10.																						
11.																						
12.																						
13.																						
14.																						
Total.	89086	10	8	693	.	.	88393	10	8	74764	3	11		7	12	3				13621	10	6

(a) Exclusive of Rs 291. 2. 3. being interest realized
(b) do. 104. 9. 11. do
(c) do 16. 10. 6 do.
(d) do 29. 3. 11 do. Rs 12. 13. being departmental collections

Statement IV-B.—*Municipality of* Tanjore. 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.	5792	9	2	4340	.	.	10132	9	2	2329	12	3	74	.	.	~~3257~~ 3183	4	4	4545	8	7	(a)
2. „ on buildings	1747	3	3	2816	6	.	4563	9	3	1765	1	.	12	1	.	1535	~~15~~ 9	9	1250	~~7~~ 13	6	(b)
3. „ on lands	~~1718~~ 20	~~15~~ 10	.	1671	7	6	~~3390~~ 2	~~6~~ 1	6	828	8	6	1	4	.	772	13	.	~~1787~~ 9	~~13~~ 8	.	(c)
4. Water-tax on buildings and lands ..				3183	5	8	3183	5	8	1802	12	2	3	11	6	442	~~6~~ 3	6	934	~~7~~ 10	6	(d).
5. Tolls																						
6. Market rents	551	3	6	134	.	8	685	4	2	44	1	8 (a)				369	4	.	271	14	6	(e).
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees	70	8	.	386	8	.	467	.	.	280	6	.				16	2	.	160	8	.	(f).
10.																						
11.																						
12.																						
13.																						
14.																						
	9880	6	11	12531	11	10	22412	2	9	7050	9	7	17	.	6	6393	13	7	~~8950~~ 2	~~11~~ 15	1	

(a) exclusive of Rs 1.2.5 being interest realized

(a) 1892-93 = 1066-3-..
93-94 = 907-8-..
94-95 = 1148-5-7
95-96 = 1423-8-..
4545-8-7.

(b) 1889-90. 7-1-..
90-91 - 9-..
91-92. 16-1-..
92-93. 79-12-..
93-94. 203-8-..
94-95. 323-12-6
95-96. 611-5-..
1250-7-6.

(c) 1890-91- 10-8-..
91-92- 24-9-
92-93. 414-12-
93-94. 190-15-
94-95- 367-8-
95-96. 777-9-
1787-13-

(d) 1895-96. 934-7-6.

(e) 1892-93. 18-..-..
93-94. 60-..-..
94-95. 103-15-6
95-96. 89-15-..
271-14-6

(f) 92-93. 3-6-..
93-94. 18-12-..
94-95. 25-14-..
95-96. 112-8-..
160-8-..

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	1703	4	.
(2) Amount advanced during the year	360	12	.
Total ..	2064	.	.
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	52	8	.
(*b*) Do. previous years	1516	..	8.
Total amount oustanding at the end of the year* ..	495	7	4
Total ..	2064	.	.

* *Details of Balance.*

Permanent advances.

1890-91. District Surgeon for animal vaccination.	Rs 8-..-..		
1893-94 Hospital Assistant for contingencies	5-..-..		
1895-96 Dist Surgeon for animal vaccination	50-..-..	63-..-..	
1896-97. Dist Surgeon for cholera charges.	100-..-..	100-..-..	
		163-..-..	

other advances

1891-92. Process fees.	61-12-..		
1893-94 do.	4-2-..		
1891-92. office clerks for attendance register	17-5-..		
1893-94 Sivagnana Pillai for water works	10-..-..		
Elayalwar naidu do.	31-..-4	124-3-4.	
1896-97 Advocate General for Law charges.	135-..-..		
Mr S. A. Swaminatha Sastriar High court vakil for Law charges.	68-4-..		
Mr G Subramanya ayyar vakil do.	5-..-..	208-4-..	332-7-4
			495-7-4.

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
Statement I										
Receipts										
2. Municipal rates & taxes										
(e) Tax on vehicles with springs &c	1563	4	·	1563	·	·	(-) ·	4	·	(1) The difference represents the total amount of fees levied for the issue of duplicates of licenses for vehicles with springs &c and erroneously credited under this head, instead of under 6 mis 6 (iii) "fees for numbering carts &c" now reversed - vide remarks against this item of revenue in the appendix to G. O. no 644 m (L&M) dated the 4th April 92.
(f) tax on animals	2157	4	·	2156	12	·	(-) ·	8	·	(2) do - for animals do-
(g) Tax on carts and other vehicles without springs	2300	4	·	2300	·	·	(-) ·	4	·	(3) do for the issue of ~~dupli~~ duplicates of cart registration certificates - do-
4. Revenue derived from Municipal property &c										
(f) i Income from Markets.	7630	11	10	7626	11	10	(-) 4	·	·	(4) The difference represents the amount of distraint fees erroneously credited under this head instead of under the separate heads provided for the purpose - now reversed.
(g) i. Distraint fees	29	10	6	33	10	6	(+) 4	·	·	(5) vide remark no (4) above.
5 Grants & contributions.										
(a) from Government.										
(i) Municipal Schools (girls).	-	-	·	8	12	·	(+) 8	12	·	(6) The difference represents the amount of provincial grant for girls schools erroneously credited under "other purposes" now adjusted by transfer.
5 (2) i. other purposes (gymnastic & drawing master)	229	9	6	220	13	6	(-) 8	12	·	(7) vide remark no (6) above.
6 miscellaneous.										
6. (iii). d. Fees levied for the issue of duplicates of licenses for vehicles with springs &c for animals & for cart registration certificates	-	·	·	1	·	·	(+) 1	·	·	(8) vide remarks nos (1 to 3) above

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
statement IV B.										
1. Tax on carts. col 6.	-	·	·	74	·	·	(+) 74	·	·	(9) The difference represents the amount of remissions erroneously shewn as writes off now reversed.
col 7.	3257	4	4	3183	4	4	(-) 74	·	·	(10) vide remark no (9) above.
2. Tax on buildings col 7.	1535	15	9	1535	9	9	(-) ·	6	·	(11) The difference represents the tax due on no 75. VIth ward for 95-96 erroneously shewn as written off when no sanction had been accorded by the council.
col 8.	1250	7	6	1250	13	6	(+) ·	6	·	(12) vide remark no (11) above.
3. Tax on lands col 2	1718	15	·	1720	10	·	(+) · 1	11	·	(13) The difference represents the total amount of outstandings due on nos 49. 136. & 152 for 94-95. erroneously omitted from the arrear demand register, notwithstanding the fact that uncollected bills were forthcoming in support. The balance of old demand has therefore been increased.
col 4.	3390	6	6	3392	1	6	(+) 1	11	·	(14) vide remarks no (13) above.
col 8.	1787	13	·	1789	8	·	(+) 1	11	·	
(4) water tax on buildings & lands. - col 7.	442	6	6	442	3	6	(-) · ·	3	·	(15) The difference represents the water tax due on no 75 of 95-96. VIth ward erroneously shewn as written off when no sanction had been accorded by the council
col 8.	934	7	6	934	10	6	(+) ·	3	·	(16) vide remarks no (15) above.