[L. & M. 2,000—28-10-97.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 246 M

DATED 27-1-98

INDEXED.

DESPATCHED

[Despatch Abstract.]

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

19

BACK PAPERS.

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

FURTHER PAPERS.

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

Cur 2303 pp 7 to 9

Local & Munl. (1897) Department.

CURRENT No. 165 M

8 JAN 1898 CHIEF SECRETARY'S OFFICE

From The Chairman, Municipal Council Palamcottah
~~The Accountant General~~
~~Madras~~

Auditor No. 246 dated 27-1-98

Recorded 1-2-1898

PR 25/1/98

20 DEC. 1897 GOVT. OF MADRAS

No. 2748/615 12

Dated ~~18th~~ 20th December 1897

SECRETARY TO GOVERNMENT 7-1-1898

Received 14 JAN. 1898 LOCAL & MUNICIPAL DEPARTMENT

Registered

Enclosures

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SUBJECT.

Submitting report on the audit of the accounts of Palamcota Municipality for 96-97.

~~Copy~~ To the Accountant-General
Dupd. 29/1/98

25/1 a251

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

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 4th December 1897.

To

THE Accountant-General,
Madras.

SIR, The District Municipal Auditor

I have the honor to submit the following report on ~~my~~ recent audit of the accounts of the Palamcottah 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. 4992.3.5, was in agreement with that appearing in the $\frac{\text{Bank}}{\text{Treasury}}$ Pass Book, allowing ~~for outstanding cheques, and~~ for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the Statement submitted by the Municipality with their Annual Report to Government , ~~or~~

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

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

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

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

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

I have etc
(Sgnd) W. J. J. Williamson
Asst. Accountant General & Inspr. of L. Fds.

27a/615

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

Fort St. George,
Acct Genls Office
18th December 1897.

J Mannin
Offg Accountant General

Forwarded to the Chairman, Municipal Council
Palamcottah.
Tinnevelly Collector's office
Dated 23rd December 1897

Robt Wales
ag collector
23.12.97

ad.
Rd 23.12.97
ex/01/97

No 12
6-1-98

Forwarded to the Secretary to Government
Local and Municipal Department Madras through
the Collector of Tinnevelly.

6-1-98

Balu S Thanivasa
Chairman
Municipal Council
Palamcottah

Submitted
Robert Wales
ag collector
11.1.98

Tinnevelly Collector's office
Dated 11th January 1898

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Palamcottah 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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	4860	3	3				4860		
b. Endowments				4860	3	3			
c. Water-tax Fund									
Total ..				4860	3	3	4860	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	2820	12	-	✓			2700		
b. Tax on buildings (section 63) ..	5515	6	8	✓			5500		
c. Tax on lands (section 63) ..	331	10	10	✓			330		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	1014	-	-				990		
f. Tax on animals (section 77) ..	1103	4	-				1090		
g. Tax on carts and other vehicles without springs (section 85) ..	662	-	-				670		
h. Tolls (section 91)—									
Gross receipts	4500	-	-	✓			4500		
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts	3	-	-				10		
ii. Tax on buildings ..	1	4	-						
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				15951	5	6			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	20	-	-	20	-	-	20		
Carried over ..				15971	5	6	15810		

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				15971	5	6	15810		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..	50	-	-				50		
iii. Avenue receipts ..	364	4	-				330		
iv. Fees from Travellers' Bungalows	291	-	-				300		
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	31	4	-				30		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	31	10	6				10		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	319	12	-				300		
d. i. Fees from educational institutions									
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	248	15	4				180		
ii. Other Hospital receipts ..	80	5	-				70		
f. i. Income from markets ..	719	14	3				750		
ii. „ slaughter-houses ..	390	6	-				390		
g. Other fees									
i. Distraint fees	21	-	-				10		
ii. License fees	148	-	-				140		
iii. Cart-stand fees ..									
iv. Fees from extracts from Birth and Death Registers ..	1	-	-						
h. Fines—									
i. Fines under Municipal and other Acts	317	11	-				280		
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	2845	5	10				2850		
iii. Medical									
				5860	7	11			
j. Premium on loans									
Carried over ..				21831	13	5	21500		

* Fees Rs 586-3-3
Rent „ 123-0-0
Refuse 10-11-0
719-14-3

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				21831	13	5	21500		
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	120	-	-				120		
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education									
ii. Medical	662	10	8				660		
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				782	10	8			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	3385	12	-				3200		
ii. Other purposes	7	4	10				10		
b. Other items—									
i. Fishery rents	17	4	-				20		
ii. Refunds of Expenditure of previous year									
iii. Fees for numbering carts, &c.	-	10	-	3414	14	10			
Carried over ..				26029	6	11	25510		

STATEMENT I—*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 ..				15971	5	6	15810		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	50	-	-				50		
ii. Rent of buildings ..	364	4	-				330		
iii. Avenue receipts ..									
iv. Fees from Travellers' Bungalows	291	-	-				300		
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	31	4	-				30		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	31	10	6				10		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	319	12	-				300		
d. i. Fees from educational institutions									
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	248	15	4				180		
ii. Other Hospital receipts ..	80	5	-				70		
f. i. Income from markets ..	719	14	3				750		
ii. „ slaughter-houses ..	390	6	-				390		
g. Other fees									
i. Distraint fees	21	-	-				10		
ii. License fees	148	-	-				140		
iii. Cart-stand fees ..									
iv. Fees from extracts from Birth and Death Registers ..	1	-	-						
h. Fines—									
i. Fines under Municipal and other Acts	317	11	-				280		
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	2845	5	10				2850		
j. Premium on loans				5860	7	11			
Carried over ..				21831	13	5	21500		

* Fees Rs 556-3-3 Rent " 123-0-0 Arrears 10-11-0 719-14-3

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 ..				21831	13	5	21500		
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	120	-	-				120		
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education									
ii. Medical	662	10	8				660		
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				782	10	8			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	3385	12	-				3200		
ii. Other purposes	7	4	10				10		
b. Other items—									
i. Fishery rents	17	4	-				20		
ii. Refunds of Expenditure of previous year									
iii. Fees for numbering carts, &c.	-	10	-	3414	14	10			
Carried over ..				26029	6	11	25510		

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 ..				26029	6	11	25510		
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									
ii Others									
Total Receipts ..				26029	6	11	25510		
Add opening balance ..				4860	3	3	4860		
Grand Total ..				30889	10	2	30370		

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 $7\frac{1}{2}$ per cent., and tax on land at ~~annas~~ per cent. of rent value. ~~for every 80 square yards.~~
3. Water tax on buildings and lands is 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. 2 per cart per annum.
6. Tolls are levied at ~~the maximum rates.~~ by the District Board, Tinnevelly
7. License-fees are levied at the rates sanctioned in G O's Nos. 2294 20.12.78, 259 9.7.85, 1224 7.8.91 and 927 20.7.94.
8. The house-tax registers were last revised in the official year 1895-96, and the land tax registers in the official year 1895-96.
9. The total extent of land assessed is 189 acres. and 46 cents.
10. The mode of estimating the annual rental of houses and lands is as ~~follows~~ :— stated in the annual report.

Statement II.

Expenditure from the Municipal Fund of the Town of Palamcottah 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.
GRANT I—(*Public Works*)—									
1. NEW WORKS—							930		
a. Communications	905	-	7				660		
b. Buildings	770	13	7						
c. Drainage	42	-	-	1717	14	2	40		
d. Water-supply									
e. Miscellaneous public improvements									
2. REPAIRS—	2120	15	8				2170		
a. Communications	619	15	2				700		
b. Buildings									
c. Drainage—	-	13	-				10		
i. Repairs to works ..	115	8	9				120		
ii. Establishment for flushing drains, &c.									
d. Water-supply—	16	1	8				18		
i. Repairs to works, machinery, &c.	40	12	-				50		
ii. Establishment	2	15	1	2917	1	4	2		
iii. Contingencies									
e. Miscellaneous public improvements	229	5	2	229	5	2	240		
3. ESTABLISHMENT	1	5	-	1	5	-	10		
4. TOOLS AND PLANT AND OTHER STORES									
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 ..				4865	9	8	4950		
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	25	14	-	25	14	-	20	-	
c. Sessional school Contingencies									
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..				25	14	-	20		
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				25	14	-	20		
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	120	-	-				120		
b. Result Grants	20	-	-				20		
c. Contingencies	53	8	4	193	8	4	60		
3. Salary Grants	740	9	10	740	9	10	750		
4. Result Grants	815	3	4	815	3	4	750		
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	120	-	-				120		
ii. Contingencies	32	8	2	152	8	2	30		
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.	98	2	8				50		
b. Common gymnasium--									
i. Establishment	120	-	-				120		
ii. Contingencies	3	4	5				10		
c Other items	-	-	-				10		
Drawing Establishment	180	-	-	408	6	5	180		
Contingencies	6	15	4				10		
Total, Grant II ..				2336	1	9	2250		
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1809	12	2				1810		
b. Medicines and Supplies ..	1490	5	3				1360		
c. Diet of Patients	1024	5	1				1050		
d. Sundries and Contingencies ..	869	3	9				900		
e. Contributions to ~~Local Boards~~ Municipality Hospital..	950	-	-				950		
f. Pays out. pensioners	373	-	-	6516	10	3	400		
Carried over ..				6516	10	3	6470		

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				6516	10	3	6470		
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	101	-	-				100		
ii. Sanitary Inspection ..	81	-	-				60		
iii. Medical reserve staff ..	23	-	-				20		
iv. Cutlers' Establishment ..									
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..				205	4	-			
3. Vaccination—									
a. Establishment	239	8	4				240		
b. Contingencies	61	13	1				70		
c. Contributions to Local Boards ..				301	5	1			
4. Registration of Births and Deaths—									
a. Establishment	144	-	-				140		
b. Contingencies	19	15	9	163	15	9	20		
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	2037	15	9				2110		
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1662	15	2				2050		
b. Private scavenging—									
i. Establishment	2250	12	6				2330		
ii. Contingencies, such as cost of scavenging carts, &c. ..	355	14	3				400		
×	216	3	7	×			250		
c. Cholera charges	66	1	5	6589	14	8	60		
d. Contingencies									
Total, Grant III ..				13776	13	9	14320		

× Establishment 123 · 11 · 9
Contingencies 92 · 7 · 10
216 · 3 · 7

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—							540		
a. Establishment	541	12	-						
b. Contingencies	1288	8	5	1830	4	5	1420		
2. i. MARKETS—							180		
a. Establishment	159	5	9				50		
b. Contingencies	46	4	4						
ii. SLAUGHTER-HOUSE—									
a. Establishment	86	5	2	291	15	3	70		
b. Contingencies							10		
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—							140		
a. Establishment	138	-	-						
b. Contingencies	5	4	-	143	4	-	20		
5. AVENUES—									
a. Establishment									
b. Contingencies	6	14	8	6	14	8	10		
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.									
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				2272	6	4	2440		

× Water pandal Charges 19.5.10
Numbering carts 23.0.2
Proclamation fees 6.3.-
Land Cess 1.4.10 10
Wel 49.13.10

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2272	6	4	2440		
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	14	8	-				10		
iii. Printing	234	6	3				260		
iv. Compensation for lands ..	× 49	13	10				30		
v. Other items				298	12	1	50		
Total, Grant IV ..				2571	2	5	2790		
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1112	9	2				1110		
ii. Inspection	416	9	9				420		
b. Collection of Municipal Taxes—									
i. Establishment	214	-	-				220		
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.									
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	426	8	3				400		
e. Contributions for Central office and Audit establishments ..	178	-	-	2347	11	2	140		
Total, Grant V ..				2347	11	2	2290		
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. Rs.	A.	P.	1896-97. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
Brought forward ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Advances recoverable—									
a. Permanent									
b. Others									
Refunds of other than current collections.									
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				25897	6	9	26600		
Balances—									
a. Municipal Fund	4992	3	5				3770		
b. Endowments									
c. Water tax Fund				4992	3	5			
Grand Total ..				30889	10	2	30370		

NOTE TO STATEMENT II.

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

LIABILITIES.

	Rs.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	1303	-	-
Other Liabilities (in detail) ..			
Salary grant on behalf of a teacher in St. Xavier's School for February 97.	5	-	-
Total ..	1308	-	-

ASSETS.

		Rs.	A.	P.
Municipal Balance ..	Cash	4992	3	5
	Securities ..			
Deposit Balance ..	Cash	803	-	-
	Securities ..	500	-	-
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		81500	-	-
Total ..		87795	3	5
Value of Premises, &c.		22421	4	3
Do. of Tools and plant		2284	-	-
Do. of Live stock				
Do. of Furniture		1116	-	-
Arrears of taxes, &c.		122	8	-
Other assets (in detail)				
outstanding bill for sale of medicines		15	4	4
Total ..		25959	-	7
Claims—				
Advances Recoverable—				
Permanent advance		36	-	-
Advances for works, &c. ..		300	-	-
Total ..		336	-	-
Grand Total ..		114090	4	-

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

	Rs.	A.	P.
Balance brought forward ..	1274	-	-
1. Deposits by Appellants	400	10	5
2. Do by Renters			
3. Do. by Contractors	90	-	-
4. Do. as Security by Municipal Servants	25	-	-
5. Deposited for the execution of work for which Private Parties are liable..			
6. Other Deposits under the Act or bye-laws	578	-	-
Total Receipts ..	1093	10	5
Grand Total ..	2367	10	5

	Rs.	A	P
1. Credited to Municipal Funds	856	2	11
2. Returned to Appellants	118	7	6
3. Do. to Renters			
4. Do. to Contractors	90	-	-
5. Do. to Municipal Servants			
6. Do. to Parties			
7. Paid to Claimants			
Total ..	1064	10	5
* Balance ..	1303	-	-
Grand Total ..	2367	10	5

* Cash in Treasury 803
Landed property 250
Building Do. 250
Mal 1303

* Details of Balance.

	No. of items.	Year.			No of items.	Year.			No of items.	Year 89-90			No. of items.	Year. 92-93			No of items.	Year. 95-96			No. of items.	Year. 93-94			No. of items.	Year. 96-97			Total. No of items.	Total. Rs.	Total. A.	Total. P	Remarks.
		Rs.	A.	P		Rs	A	P.		Rs.	A	P.		Rs	A	P		Rs.	A	P		Rs.	A.	P.		Rs.	A.	P					
Appellants' Deposits ..																									1	15	-	-	1	15	-	-	
Renters' do. ..																					1	35	-	-	1	50	-	-	2	85	-	-	
Contractors' do. ..																									1	25	-	-	7	625	-	-	
Municipal Servants' Deposits									2	250	-	-	2	150	-	-	2	200	-	-					6	578	-	-	6	578	-	-	
Deposits for Work ..																									9	668	-	-	16	1303	-	-	
Miscellaneous Deposits, viz'																																	
Total ..									2	250	-	-	2	150	-	-	2	200	-	-	1	35	-	-									

Statement IV-A.—*Municipality of* Palamcottah. Demand, Collection, and Balance statement for the year 1396-97.

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.	2971 8 -	69 4 -	2902 4 -	2779 12 -		24 - -	98 8 -
2. „ on buildings	5595 2 7	45 3 6	5549 15 1	5509 1 10	9 1 9	14 13 6	16 14 -
3. „ on lands	331 10 10		331 10 10	331 10 10			
4. Water-tax on buildings and lands ..							
5. Tolls (gross receipts)	4500 - -		4500 - -	4500 - -			
6. Market rents	123 - -		123 - -	123 - -			
7. Slaughter-house fees	390 6 -		390 6 -	390 6 -			
8. Rent of cart-stands							
9. Private scavenging fees	3536 6 -	19 8 -	3516 14 -	3389 12 -		120 - -	7 2 -
10. Produce of lands, cardamums &c	31 4 -		31 4 -	31 4 -			
11. Rent of toll gates	50 - -		50 - -	50 - -			
12.							
13.							
14.							

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Statement IV-B.—*Municipality of* Palamcottah. 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.				41	0	0	41	0	0	41	0	0										
2. „ on buildings				6	4	10	6	4	10	6	4	10										
3. „ on lands																						
4. Water-tax on buildings and lands ..																						
5. Tolls																						
6. Market rents																						
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees																						
10.																						
11.																						
12.																						
13.																						
14.																						

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	336	0	0
(2) Amount advanced during the year			
Total ..	336	0	0
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year			
(*b*) Do. previous years			
Total amount outstanding at the end of the year* ..	336	0	0
Total ..	336	0	0

* *Details of Balance.*

Remained. Advances with the Manager Rs 30.
Do the Vaccinator. 6

Q.S. 96 Advances to the Sanitary Engineer for taking Survey and Levels for the Joint Water Supply. 300.

Rs. 336.

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

When given for copying ____
When copied ____
When examined ____
When signed 28/1
} 189 .

Read again G.O., No. , dated
189

Current No.

Enclosures to C. No.

Order of Government	A	A	A	A	A	A	A	
Letter of Government.								
Statement with ditto.								
Papers not filed up, being meant for despatch in original.								

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.