T. & M.
3,000—28-10-97.

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 308 m.

DATED 2-2-98.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts — Recording with remarks the Report on the audit of the —— of the Mannargudi municipality for 1895-96 and 1896-97

BACK PAPERS.

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

FURTHER PAPERS.

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

f Cur 224/ml 98

Local & Munl. (1897) Department.

~~Ref a on C No 157 & 224/ml 97~~ Dis No 153/Rev 7.98

Forwarded

2. The Chairman ceased the Councillor & Chairman about 20th Nov 97, & since the divisional officer assumed charge matters have improved. A report of the working of the municipality will be submitted shortly

Rv 6.1.98.

Collector

CURRENT No. 347/M

From The Chairman Municipal Council Mannargudi

No. 660.

Order.

Rs 19198 18.1.98.

DESPATCHED 20 JAN 1898

Order No. 308 Muni. of 2.2.98

Recorded.

2. The delay of nearly six months and six weeks respectively in the submission of the audit reports for 1895-96 and 1896-97, is most unsatisfactory and should have been explained.

3. The further report on the working of the municipality promised by the Collector is awaited.

V.R. 1/2/98

Dated 29th December 1897.

Received 21st January 98

Registered 21-1-898

Enclosures 5. 4 8/2, 98

Spare copies

SUBJECT.

Submitting report on the audit of the accounts of the Mannargudi Municipality for the year 95-96. & 1896-97

To

The Chairman. The Mannargudi

" Collector of Tanjore

" Accountant General

despd. 4/2/98

2/2/98

Cur 157 / ml of 97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

CURRENT No.

Forwarded

Rv [illegible] 13.1.98 Collector.
6.1-98.

Order. [illegible]
13/1/98

From The Chairman Municipal Council Mannargudi

No. 660.

Dated 29th

Received

Registered

Enclosures

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SUBJECT.

Submitting Report on the audit of the accounts of the Mannargudi Municipality for the year 1896-97.

Deduct Fines and [illegible]

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

CURRENT No. 157

From The Accountant General.

Order

No. LFD 401.

Dated September 16.

Received

E *Registered*

Enclosures

17-897 *Spare copies*

SUBJECT.

Submitting report on the audit of accounts of Mannargudi Municipality.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Madras,
Dated 6th August 1897.

To

THE Accountant-General
Madras.

SIR,

I have the honor to submit the following report on ~~my~~ the district municipal auditor's recent audit of the accounts of the Mannargudi 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. minus 1874-9-3, was in agreement with that appearing in the ~~Bank~~ sub-Treasury Pass Book, allowing for outstanding cheques, cash on hand 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

(1). One bill was prepared for the whole year instead of two half-yearly ones, in the case of House and Land Tax, the first batch in each case being issued on the 20th December 1896 and 17th March 1897 respectively.

This

This is opposed to the orders of government, and the delay in the issue of the bills naturally resulted in late collection.

(ii). The balance lists of unpaid taxes were not verified by the chairman with the outstanding bills, as required by government order No. 610 m dated 28th March 1892, nor were the pay and contingent bills signed by him.

(iii). The taxes in arrears date as far back in some cases as 1890-91 and 1892-93 (Vide Statement IV B attached); but no systematic attempt appears to be made to reduce them. If found irrecoverable, they should be written off under the sanction of the council. In the case of deposits, the outstandings date back from 1889-90, and in that of advances from 1891-92 - Vide Statements III & V respectively. The balances under the latter head are largely due to the fact that no attempt is made to adjust outstanding advances on receipt of detailed bills.

(iv). There appears to be considerable friction in this municipality between the chairman and the council, which is probably one reason why the accounts are in so unsatisfactory a condition. Defects noticed year after year are regularly repeated.

I have &c.
(Signed) W. J. F. Williamson
Assistant Accountant-General
& Inspector of Local Fund Accts.

L F D. 401

Forwarded to the Secretary to government Local and Municipal department Fort Saint George, through the Chairman Municipal Council Mannargudi and the Collector of Tanjore.

2. The attention of government is invited to the above remarks.

Fort Saint George
Accountant-General's office
16. September ~~August~~ 1897

W. Williamson
Offg. Accountant-General.

VI

STATEMENT I.

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

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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				— 66	12	6	460	.	.
b. Endowments									
c. Water-tax Fund									
Total ..				— 66	12	6	460	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	1,608	8	.				2,400	.	.
b. Tax on buildings (section 63) ..	3,799	10	.				4,250	.	.
c. Tax on lands (section 63) ..	114	2	10				800	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	468	.	.				500	.	.
f. Tax on animals (section 77) ..	1,043	8	.				1,020	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	1,508	.	.				1,440	.	.
h. Tolls (section 91)—									
Gross receipts 9.4.68-7-0	6359	9	1						
Less Local Fund share ~~2309-15-8~~ 3105-13-1	7158	7	4				6,200	.	.
i. Penalties on account of—									
i. Tax on arts							10	.	.
ii. Tax on buildings ..							10	.	.
iii. Tax on lands							10	.	.
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..							10	.	.
vi. Tax on animals							10	.	.
vii. Tax on carts, &c. ..							10	.	.
viii. Evasion of tolls				14901	5	11			
				15700	4	2			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	40			40					
				14941	5	11			
Carried over ..				15700	4	2	16670	.	.

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 ..				~~15700~~ 14941	~~4~~ 5	~~2~~ 11	16670	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	37	1	10				70	.	.
ii. Rent of buildings ..									
iii. Avenue receipts ..	592	7	6				800	.	.
iv. Fees from Travellers' Bungalows	20	.	.				25	.	.
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c	76	1	3				60	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	9	15	9				100	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	200	.	.				300	.	.
d. i. Fees from educational institutions	36	14	6				40	.	.
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..									
ii. Other Hospital receipts ..									
f. i. Income from markets ..	662	3	2				700	.	.
ii. „ slaughter-houses ..	558	8	2				565	.	.
g. Other fees									
i. Distraint fees	5	14	.				50	.	.
ii. License fees	~~461~~ 421	2	3				680	.	.
iii. Cart-stand fees ..							25	.	.
iv. Fees from extracts from Birth and Death Registers ..	2	4	.				2	.	.
h. Fines—									
i. Fines under Municipal and other Acts	383	10	.				500	.	.
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	953	1	10				950	.	.
j. Premium on loans				3999	4	3			
Carried over ..				~~19699~~ 18900	~~8~~ 10	~~5~~ 2	21537	.	.

Statement H—*cont.*

Heads of Account.	1896-97. Datails of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				~~19699~~ 18906	~~8~~ 10	~~5~~ 2	21537	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	90	.	.				90	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education									
ii. Medical							1810	.	.
iii. Other purposes									
c. Other grants and contributions—									
i. Education	14	.	.				16	.	.
ii. Medical									
iii. Other purposes				104	.	.			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	92	3	4				200	.	.
ii. Other purposes							100	.	.
b. Other items—									
i. Fishery rents	97	10	.				175	.	.
ii. Refunds of Expenditure of previous year							20	.	.
iii. Fees for numbering carts, &c.	2	8	.				20	.	.
	9	8	5	201	13	9	10	.	.
Carried over ..				~~20005~~ 19206	~~6~~ 7	~~2~~ 11	23978	.	.

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 ..				~~20005~~ 19206	~~6~~ 7	~~2~~ 11	23978	.	.
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	2	8	.						
ii Others	11	4	1	13	8	.	200	.	.
Total Receipts ..				~~20005~~ 19219	~~6~~ 15	~~2~~ 11	24178	.	.
Add opening balance ..				— 66	12	6	460	.	.
Grand Total ..				~~19938~~ 19153	~~9~~ 3	~~8~~ 5	24638	.	.

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

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first 5~~ all classes.
2. Tax on buildings is levied at 7½ per cent., and tax on land at ~~7½~~ annas per cent. of rent value. 4 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. 669m. 0/96 dt. July 1886 & 1029m. 5/86 dt. October 1886.
8. The house-tax registers were last revised in the official year 1896-97, and the land tax registers in the official year 1896-97.
9. The total extent of land assessed is 1600 acres.
10. The mode of estimating the annual rental of houses and lands is ~~as follows :—~~ given in the administration report.

Statement II.

Expenditure from the Municipal Fund of the Town of Mannargudi 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							500	.	.
b. Buildings	169	.	6				200	.	.
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements				169	0	6			
2. Repairs—									
a. Communications	~~1981~~ 1974	14	7				3000	.	.
b. Buildings	696	0	1				1500	.	.
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	5	8	.				40	.	.
ii. Establishment	284	11	3				300	.	.
iii. Contingencies	27	.	.	~~2995~~ 2954	1	11	20	.	.
e Miscellaneous public improvements									
3. Establishment	179	14	.	179	14	.	220	.	.
4. Tools and Plant and other stores	17	8	9	17	8	9	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 ..				~~3361~~ 3354	9	2	5800	.	.
GRANT II—(*Education*)—									
1. Training Schools—	15	.	.				15	.	.
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..				15	.	.			
2. Municipal Schools—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				15	.	.	15	.	.

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 ..				15	.	.	15	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	267	14	5				270	.	.
b. Result Grants							50	.	.
c. Contingencies	41	2	7	309	1	.	50		
3. Salary Grants	375	.	.	375	.	.	550	.	.
4. Result Grants	1232	1	6	1232	1	6	1150	.	.
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	237	6	9				240	.	.
ii. Contingencies	14	9	9	252	.	6	15		
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium--									
i. Establishment	180	.	.	.	.	.	180	.	.
ii. Contingencies	99	14	.	279	14	.	100		
c Other items									
Total, Grant II ..				2463	1	.	2620	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2316	12	2				2330	.	.
b. Medicines and Supplies ..	203	1	3				500	.	.
c. Diet of Patients	428	7	3				400	.	.
d. Sundries and Contingencies ..	471	6	9				370	.	.
e. Contributions to Local Boards..									
Carried over ..				3419	11	5			
				3419	11	5	3600	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 189 -9 .		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				3419	11	5.	3600	..	..
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..									
ii. Sanitary Inspection ..	81	.	.				70	.	.
iii. Medical reserve staff ..									
iv. Cutlers' Establishment ..									
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..	110	..	.				110	.	.
ii. Reserve staff	15	6	6				20	.	.
ii. Sick sanitary staff	48	2	6				20	.	
c. Other Contributions ..	152	.	.	406	9	.	150	.	.
3. Vaccination—									
a. Establishment	117	11	10				120	.	.
b. Contingencies	77	8	2	195	4	.	55	.	.
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—									
a. Establishment	143	13	.				144	.	.
b. Contingencies				143	13	.			
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	711	5	.				700	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3308 3155	4	.				3440	.	.
b. Private scavenging—									
i. Establishment	305	5	6				320	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	36	.	.				50	.	.
c. Cholera charges	342	11	2				445	.	.
d. Contingencies	33	6	6				70	.	.
Special sanitary arrangements.	3 482	6	6	5119 5066	6	8	500	.	.
Total, Grant III ..				9231 9284	12 1	1	9824	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	660	2	11.				720	-	-
b. Contingencies	1492	16	5	2153	2	4	1500	.	.
2. i. MARKETS—									
a. Establishment	9	-	6				10	-	-
b. Contingencies	2	10	.	11	10	6	-	-	-
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	47	4	.				48	.	.
b. Contingencies	2	3	10	49	7	10	5	.	.
5. AVENUES—									
a. Establishment	459	7	8.				567	.	.
b. Contingencies	245	5	6	704	13	2	250.		
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 ..				2919	2 + 10	2	3100	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2919	1/2 + 10	2	3100	.	.
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 ..	2	2	.						
iii. Printing	230 / ~~318~~	15 / ~~3~~	3 / ~~2~~				6		
iv. Compensation for lands ..	9	8	.				450		
v. Other items	~~112~~ 133	6	9.	376 ~~442~~	~~3~~	~~11~~	10		
Total, Grant IV ..				~~3361~~ 3295	5 / 2	9 / 2	70		
							3636		
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1135	15	2.				1260	-	-
ii. Inspection	480	.	.				480	-	-
b. Collection of Municipal Taxes—									
i. Establishment	263	15	4				260	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	87	3	11.						
c. Collection of Tolls—									
i. Establishment	136	1	2				140	.	.
ii. Contingencies	5	12	.				5	-	.
d. Office contingencies other than (*b*) (ii)	162 / ~~159~~	8 / 11	2 / 2				180	.	.
e. Contributions for Central office and Audit establishments ..	194 / ~~189~~	12 / 14	6 / 6				150	.	.
(5) contribution for the pay of the English clerk in the Sanitary office	4	14	.				5	-	.
Total, Grant V ..				~~2376~~ 2466	3 / 4	~~4~~ 3	2480	.	.
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.	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 ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Advances recoverable—									
a. Permanent									
b. Others	162 65	.	.						
Refunds of other than current collections.	2	.	.	164 67	.	.			
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				~~20860~~ 21027	~~15~~ 12	~~4~~ 8.	24360	.	.
Balances—									
a. Municipal Fund				-1874 ~~-922~~	9 ~~5~~	3 ~~8~~.	278		
b. Endowments									
c. Water tax Fund									
Grand Total ..				~~19938~~ 19153	9 3	~~6~~ 5	24638	.	.

NOTE TO STATEMENT II.

Position of the Municipality of Mannargudi *on 31st March 189* 9.

LIABILITIES.	RS.	A.	P.	ASSETS.		RS.	A	P.
Balance of Loans				Municipal Balance ..	Cash	~~-922~~	~~5~~	~~8~~.
Deposits to be adjusted ..	3397 ~~2598~~	3 ~~4~~	. ~~9~~		Securities ..	-1874	9	3
Other Liabilities (in detail) ..						2447	3	.
Toll contributions to D Board	~~1056~~	~~10~~	~~8~~.	Deposit Balance ..	Cash	~~1648~~	~~4~~	~~9~~
Gravel supply	1282	10	5.		Securities ..	950	.	.
Mud Road Repair ..	260	5	10.	Sinking Fund of loans				
Printing	231	13	7	Funded Capital of endowed institutions, Hospitals, &c.		27300	.	.
Asphalting of the Hospital Buildings	540	13	8.					
Price of carts	150	.	.		Total ..	~~28975~~	~~15~~	~~12~~ 8822
Results grant.	58	8	.					
Salary grant.	117	8	.	Value of Premises, &c.		19930	.	.
European medicines	400	.	.	Do. of Tools and plant		4700	.	.
Hospital contingencies	77	11	4	Do. of Live stock				
Extra remuneration to S.S.M.	15	.	.	Do. of Furniture		660	.	.
Contingencies	4	13	2	Arrears of taxes, &c.		2962 ~~2941~~	11 ~~4~~	0 ~~1~~.
House rent to S.S. Schools	13	13	.					
office contingencies	13	8	.	Other assets (in detail)				
Lighting do	12	7	8	Government grant for gymnastic Instructor		90	.	.
Special sanitary arrangements	150	.	.	Taluq Board contribution for the Hospital		1810	.	.
Cost of Cantonment Est.	34	.	.		Total ..	~~59107~~ 30152	~~3~~ 11	~~2~~ 0
				Claims—				
				Advances Recoverable—				
				Permanent advance		122 ~~125~~	8 .	. .
				Advances for works, &c. ..		434 ~~348~~	2	10 ~~10~~
					Total ..	556 ~~473~~	10 2	10 ~~10~~
Total ..	~~7018~~. 6760	. 3	. ~~1~~ 8.	Grand Total ..		~~473~~ 59531	2 15	~~10~~ 7

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

	Rs.	A.	P.
Balance brought forward ..	3600	6	8
1. Deposits by Appellants	757	12	4
2. Do by Renters	2410	8	.
3. Do. by Contractors	276	.	.
4. Do. as Security by Municipal Servants			
5. Deposited for the execution of work for which Private Parties are liable..			
6. Other Deposits under the Act or bye-laws	803 / 4	6 / 7	. / 9
Total Receipts ..	3447 / 4246	12 / 10	1 / 4
Grand Total ..	6948 / 7747	2 / 1	9 / .

	Rs.	A.	P.
1. Credited to Municipal Funds	2359	4	.
2. Returned to Appellants	157	15	6
3. Do. to Renters	900	.	.
4. Do. to Contractors	365	.	.
5. Do. to Municipal Servants	300	.	.
6. Do. to Parties			
7. Paid to Claimants	267	10	6
Total ..	4349	14	.
Balance * ..	2598 / 3397	4 / 3	9 / .
Grand Total ..	6948 / 7747	2 / 1	9 / .

13

* Details of Balance.

	No. of items.	Year. 90-91 Rs.	A.	P	No of items.	Year. 91-92 Rs	A	P.	No of items.	Year 92-93 Rs.	A.	P.	No. of items.	Year. 93-94 Rs	A	P	No of items.	Year. 94-95 Rs.	A.	P	No. of items.	Year. 95-96 Rs.	A.	P.	No. of items.	Year. 96-97 Rs.	A.	P	Total. No of items.	Rs.	A.	P	Remarks.
Appellants' Deposits ..									8	2	3	6	19	13	9	.					6	10	6	.	72	399	12	4	105	425	14	10	
Renters' do. ..																									3	19	12	.	3	19	12	.	
Contractors' do. ..									2	57	.	.	2	337	8	.	3	205	.	.	3	145	.	.	3	145	.	.	13	889	8	.	
Municipal Servants' Deposits	1	150	.	.	2	400	.	.									3	400	.	.	2	30	.	.					8	980	.	.	
Deposits for Work ..																																	
Miscellaneous Deposits, viz'	1	5											6	2	12	9	12	6	5	9	31	264	7	8	30	803	6	.	80	1082	.	2	
Total ..	2	155	.	.	2	400	.	.	10	59	3	6	27	353	13	9	18	611	5	9	42	449	13	8	108	1367	14	4	209	3397	3	.	

Statement IV-A.—*Municipality of* Mannargudi. 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.	2096 . .	313 . .	1783 . .	1492 . .			291 . .
2. „ on buildings	4060 10 9		4050 10 9	3650 5 6			400 5 3
3. „ on lands	858 7 9		858 7 9	59 10 6			798 13 3
4. Water-tax on buildings and lands ..							
5. Tolls (gross receipts)	9343 1 .		9343 1 .	9343 1 .			
6. Market rents	678 13 2		678 13 2	665 9 11			13 3 3
7. Slaughter-house fees	491 4 .		491 4 .	491 4 .			
8. Rent of cart-stands							
9. Private scavenging fees	178 / 14 8 / 13 4		178 / 13 4	57 1 1			121 / 13 7 / 12 3
10. Street sweeping & Sewage water	200 . .		200 . .	200 . .			
11. License fees.	499 / 459 10 3		499 / 459 10 3	438 / 398 2 3			61 8 .
12.							
13.							
14.							1686 10 . / 1686 11 4

Tolls

demand for 96-97 (with interest) 9343 . 1 . — deduct amount of deposit adjusted in 95-96 1550 . . — 7793 . 1 . — add deposit for 97-98 adjusted in 96-97 1620 . . — add arrears with interest 9413 . 1 . — 55 . 6 .

Income from markets.

678 13 2 — 169 8 . — 509 5 2 — 159 . . — 668 . 5 . 2 — 13 . 3 . 3 . Balance deducted

Slaughter house fees.

491 4 . — 122 8 . — 368 12 . — 117 8 . — 486 4 . — 72 . 4 . 2 (arrears) — 558 . 8 . 2 Ledger

Statement IV-B.—*Municipality of Mannargudi* 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.	16	. .	249	6 .	265	6 .	116	8 .	18	. .			133	. .	93-94-95-96.
2. „ on buildings	63	. .	178	6 3	241	6 3	149	4 8					92	1 9	do.
3. „ on lands	53	13 3	145	8 7	199	5 10	54	8 4			12.		144	13 6	92-93—96-96
4. Water-tax on buildings and lands ..															
5. Tolls			55	6 .	55	6 .	55	5 .							
6. Market rents	84	5 .	195	6 6	279	11 6	7	13					272	10 3	
7. Slaughter-house fees			97	12 .	97	12 .	3	4					276	8 6	94-95 — 96-96
8. Rent of cart-stands							72	4 2					257	10	
9. Private scavenging fees ..	56	3 .	84	3 7	140	6 7	35	2 3					105	4 4	93-94 — 95-96.
10. *License fees.*	239	. .	50	. .	289	. .	23	. .	8	. .			258	. .	93-94— 96-96
11. *Tax on Vehicles*	55	8 .			55	8 .							55	8 .	
12. *Tax on animals.*	77	14 .			77	14 .							77	14 .	90-91- 93-94
13. *Tax on carts*	112	. .			112	. .							112	. .	
14. *Rent of Lands.*															
16 *Avenue Tax.*	200	5 6			200	5 6	18	13 .			181	8 6			

1254 10 1.
1253 14 1
+ 5 5 15 8
=12 4 5 15 8

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	408	2	10.
(2) Amount advanced during the year	172	.	.
Total ..	580	2	10.
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	10	.	.
(*b*) Do. previous years	13	8	.
Total amount oustanding at the end of the year* ..	556	10	10.
Total ..	580	2	10.

* *Details of Balance.*

Permanent advances.
Manager . 17. 8. .
Civil Apothecary 100-0-0
Instr. School master 5. 0-0
122-8-0

1.8.91. Balance of Imprest with overseer for sinking a well. 39-15-3

23.7.92. to councillor M.Rly. Ponnusamy nor for repairing Vadivan channel. 17-4-8

31.3.93 +
26.11.93. do for Vejthinatha Pillai for Repairing Butcher Market. 60-7-0

4.7.94. do for Ponnusamy nadr. for purchase of thams. 12-14-8

19.2.95. for sinking a well on the back of chetty Kulam. 58.9.3.

5.3.96 do. for Rayappier & Vythinatha Pillai for watering roads. 48-0-0

do for Vencataramier for Special sanitary arrangement. 35-0-0

4.1.97. to overseer for purchase of barrels. 7-0-0

24.2.97. to the Sanitary Inspector for cholera charges. 10-0-0

17.3.97. M.Rly Rayappier & Vencataramier 20-0-0

31.3.97. to overseer for festival arrangements. 25-0-0

30.3.97. Saminatha Pillai for collecting materials for Pandals 100-0-0

556-10-10.

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts.				
2-h. Tolls.	7158 7 4	6359 9 1.	−798 14 3	(b) Toll gross receipts. 9464-7-0 deduct charges - 141-13-2 Net receipts 9326-9-10 one third to Dt Bd. 3108-13-11 Municipal share. 6359-9-1 Amount actually paid to Dt Bd. 2309-15-8. Balance to be paid, transferred to deposits. 798-14-3.
3. Realization under Special acts.				
c. Fees under Act II of 88.	- - -	40 - -	+40 - -	(2) Fees collected on bramas transferred from "License fees"
4. g. License Fees.	461 2 3	421 2 3	−40 - -	
7. Extraordinary Debt.				
d. Advances. i Permanent.	- - -	2 8 -	+2 8 -	(3) Previous years advance adjusted. added on both sides of the account.
ii. others.	- - -	11 - -	+11 - -	
Charges.				
Gt I. 2. Repairs. Communication	1981 14 7.	1974 14 7	−7 - -	(4) Advances for works transferred to Adv. Recoverable.
Gt III. 5. Conservancy Road cleaning &c	3155 4 -	3308 4 -	+153 - -	(5) Fare due from Conservancy cart contractors adjusted from the hire of carts payable to them omitted to be shewn here added.
Special sanitary arrangement	482 6 6.	382 6 6.	−100 - -	(6) Advance for pandal during festival. transferred to "Adv. Recoverable".
Gt IV. 5. Avenue contingencies.	245 5 6	245 5 10	+ - -	4. (7) Mistake in totalling rectified
10 other charges.				
iii Printing	318 3 2	230 15 3.	−87 3 11	(8) Cost of printing municipal accounts forms transferred to Gt V.
V. other items.	112 6 9	133 6 9	+10 - -	(9) Advance for law charges adjusted transferred from Adv. recoverable.
			+11 - -	(10) Law charges adjusted. vide remarks against (3) above.
Gt V. b. ii.				
Purchase of account books papers &c.	- - -	87 3 11	+87 3 11	(11) vide remarks against (8) above
d. office Contingencies.	159 11 2	162 8 2	+2 8 -	(11a) vide remarks against (3) above
			+0 5 -	(11b) added with reference to correct balance of cash book.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
(e) Contribution for central office establishments.	189 14 6	194 12 6	+4 14 -	(12) added here instead of being separately shewn.
(f) Contribution for the pay etc of the English clerk in the Tanjore collectors office.	4 14 -	- - -	−4 14 -	
Advances Recoverable.				
(b) others.	65 - -	162 - -	+7 - -	(13) vide remarks against (4) above
			+100 - -	(14) - - - (6) above
			−10 - -	(15) - - (9) above
Balance of Municipal Fund.	−922 5 8	−1874 9 3	+798 14 3	(16) vide remarks against (1).
			−163 - -	(16a) - - - (5).
			— - 4	(16b) - - - (7)
			— - 5 -	(16c) - - - - (11 b).
corresponding alterations in Note to Statement II.				
Statement III.				
Receipts.	3447 12 1.	4246 10 4.	+798 14 3	(17) - - - 1416 above.
Balance.	2598 4 9	3397 3 -	+798 14 3	
Gt. IV A.				
9. Private scavenging fees.				
Demand & balance	- - -	- - -	+ - 1 4	(18) added as per correct totalling.
License fees demand.	499 10 3.	459 10 3	−40 - -	(19) vide remarks against (2) above.
IV B. Tax. on lands.				
written off.	- - -	- 12 -	+ - 12 -	(20) Adjustment made with reference to correct balance.
Balance.	144 13 6	144 1 6	− - 12 -	
Market rents collection	3 11 -	7 1 3	+3 6 3	(21) due to adoption of correct figure.
Balance.	276 - 6	272 10 3	−3 6 3	

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 VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

No 568 / 26.9.97.

Md 2.x.96

2

1/347 No of 1848

Extract from the Proceedings of the Municipal Council Mannargudi dated 11th December 97

Present.

M.R.Ry. T.V. Sreenivasaier Deputy Collector & Chairman

Ramaduraieral Councillor
" A. Venkataramaieral "
" V. S. Subbarayaral "
" Rajappaier al "
" Vythinathaier al "
" Arumughampillaial "
" Renganatha Pillaial "
" Vythinathan Pillaial "
" Ponnusamimudaliaral "

1. Read Audit notes for 96-97 with draft replies and audit reports for 1895-96 & 96-97.

Passed.

2. With reference to Para 8 (4) of the audit report for 1896-97, the Council does not understand how the friction between the Chairman & the Council can be a reason for the accounts being in an unsatisfactory condition as the Chairman and his subordinate office

office staff are responsible for the keeping of accounts.

(Signed) T. S. Sreenivasier
Deputy Collector in charge.

(True Extract)

[illegible]
Deputy Collector in charge.

2-h
3.
c.
4.
7.

T.C.
(31/2-97) [illegible]

2/347 N of 1898

Local & Munl. (1897) Department.

Current No. 224/M.L. of 97. M.L.

CURRENT No.

N/13 10

Cur No. 1408/Low of 97

Forwarded
[illegible] Collector

Order.

[illegible] 11/10/97

From The Chairman
Municipal Council
Mannargudi

No. 36 D

Dated 1st October 97. [illegible] 11/10/97

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting report on the audit of the accounts of Mannargudi Municipality for the year 95-96.

Endorsement No. 408/Low of 97

Submitted

DESPATCHED 12 OCT 1897

[illegible]
Deputy Collector

[illegible] 11/10/97

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal office Mannargudi
Dated 1st October 1897.

No. 362 / 5-10-97.

From

M.R.Ry. M.R. Sreenivasa Rowal
Chairman Municipal Council
Mannargudi

To

The Secretary to Government
Local & Municipal Department
Madras.

Sir,

With reference to your letter No 973 A.R. dated 15th September 1897, I have the honor to submit herewith the Municipal Audit Report for the year 1895–96.

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

M.R. Sreenivasa [illegible]
Chairman.

[illegible]

3/347 Inof 1898

Local & Munl. (1897) Department.

ml 381/7

CURRENT No.

Order

From The Accountant General Madras

ml 20 2 98

No. 278/634

Dated

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding report on the audit of the accounts of Mannargudi Municipality for the year 1895-96

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Mannargudi Municipality for the year 1895-96.

Madras
Dated 19th December 1896.

To

The Accountant-General,
Madras.

Sir,

I have the honor to submit the following report on ~~my~~ the District Municipal auditor's recent audit of the accounts of the Mannargudi Municipality for the year 1895-96.

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 minus Balance, viz., Rs. 66-12-6, was in agreement with that appearing in the ~~Bank~~ Sub Treasury Pass Book allowing for outstanding cheques, cash in hand 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 forwarded to ~~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.,
(Signed) W. J. F. Williamson
Assistant Accountant-General
and Inspector of Local Fund Accounts.

No L. Fal / 634

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

Fort Saint George, Accountant-General's Office, 12th February 1897 } F. Walker of Gordon, for Offg. Accountant-General

End: on [illegible] No. 391/Mq of 1897.
Enc. nil.

Forwarded to the Chairman Municipal Council. Mannargudi.

[illegible]
Ag. Collector.
5-3-97

MRS
8-3-97

No 21/4/97. [illegible]
RS 22/4/97

DESPATCHED 7 MAR 97

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Mannargudi for the official year 1895-96.

Heads of Account.	1895-96. Detail of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	2527	3	5				2520	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				2527	3	5			
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 63) ..	1760	8	-				2300	-	-
b. Tax on buildings (section 63) ..	3909	11	-				4180	-	-
c. Tax on lands (section 63) ..	588	8	7				750	-	-
d. Water-tax on buildings and lands (section 75)	"	"	"				-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	~~512~~ 462	-	-				500	-	-
f. Tax on animals (section 77) ..	984	2	-				970	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	~~1268~~ 1318	-	-				1500	-	-
h. Tolls (section 91)—									
Gross receipts Rs. 11,904-11-9.									
Less Local Fund share ~~1924-9-9~~ 3450-9-7	~~8980~~ 8454	~~2~~ 2	~~-~~ 2				7000	-	-
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									
Fees under Act II of 88	65	-	-	~~180002~~ 17541	~~15~~ 15	~~7~~ 9			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	-	-	-				-	-	-
Carried over ..				~~18002~~ 17541	~~15~~ 15	~~7~~ 9	17200	-	-

Statement I—*cont.*

Heads of Account.	1895-96. Detail of Minor heads.			1895-96. Totals of Major heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				15002 17541	15 15	7 9	17200	-	-
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands	53	15	8				80	-	-
ii. Rent of buildings ..	-	-	-						
iii. Avenue receipts ..	511	15	3				700	-	-
iv. Fees from Travellers' Bungalows	8	14	2				10	-	-
b. i. Sale-proceeds of lands ..	-	-	-						
ii. Produce of lands, gardens, &c.	53	1	-				70	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	2	8	3				100	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	393	-	-				400	-	-
d. i. Fees from educational institutions	51	14	6				60	-	-
ii. Other revenue from educational institutions ..									
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..									
ii. Other Hospital receipts ..									
f. i. Income from markets ..	882	2	6				750	-	-
ii. „ slaughter-houses.	590	3	3				550	-	-
g. Other fees									
i. Distraint fees	3	4	-				10	-	-
ii License fees	504~~569~~	8	3				800	-	-
iii. Cart-stand fees									
iv. Fees from extracts from Birth and Death Registers ..	2	8	-						
h. Fines under Municipal and other Acts	509	1	7				500	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	953	1	10				950	-	-
j. Premium on loans				4520 ~~4585~~	1	3			
Carried over ..				22062 ~~22588~~	1 -	- 10	22180	-	-

Statement I—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				~~22588~~ 22062	- 1	~~10~~ -	22180	-	-
5. Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	90	-	-				180	-	-
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education									
ii. Medical	1810	-	-				1810	-	-
iii. Other purposes									
c. Other grants and contributions—									
i. Education	10	-	-						
ii. Medical							-	-	-
iii. Other purposes				1910			30	-	-
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	87	10	8				250	-	-
ii. Other purposes									
b. Other items—									
i. Fishery rents	45	-	-				25	-	-
ii. Refunds of Expenditure of previous year							20	-	-
iii. Fee for numbering carts, &c.	2	10	-	135	4	8	10	-	-
iv. Other items.				24107	5	8	45	-	-
Carried over ..				~~24633~~	~~5~~	~~6~~	24550	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
Brought forward ..				~~24633~~ 24107	~~5~~ 5	~~6~~ 8	24550	.	.
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	100	.	-						
ii. Others	686	14	7	786	14	7	1200	.	-
Total Receipts ..				~~27845~~ ~~26400~~ 27107	~~7~~ 7	~~3~~ 1	25750	.	.
Add opening balance..				2527	3	5	2520	.	.
Grand Total ..				~~27947~~ 27421	~~7~~ 7	~~6~~ 8	28270	.	.

* 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 ~~all~~ the first five classes.
2. Tax on buildings levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. ~~4~~ annas 4 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. No. 669 dated 9th July 1886 and 1029 dated 8th October 1886.
8. The house-tax registers were last revised in the official year 1893-94 and the land tax registers in the official year 1891-92.
9. Total extent of land assessed is 1890 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—
House Tax.—According to the extent, accomodation, Construction, position, Comforts and local demand.
Land Tax.—The principle on which the tax is assessed is that the lands which are actually leased out for rent, the rent value is taken for assessment and for other lands, the Council levy 7½ Rs. for every Rs. 100 obtained from the produce after deducting the Kudivaram and Cultivation expenses.

Statement II.

Expenditure from the Municipal Fund of the Town of Kumarapuri for the official year 1895-96.

Heads of Account.	1895-96. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	147	3	10				190	.	.
b. Buildings	~~679~~ 591	5	9				700	.	.
c. Drainage	.	.	.				.	.	.
d. Water-supply	741	10	3				500	.	.
e. Miscellaneous public improvements				1480 ~~1468~~	3	10			
2. Repairs—									
a. Communications	2151	2	3				2500	.	.
b. Buildings	687	-	2				400	.	.
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	1210	2	7				1220	.	.
ii. Establishment	281	2	-	4329	7	-	330	-	-
iii. Contingencies									
e. Miscellaneous public improvements									
3. Establishment	180	-	-	180	-	-	180	-	-
4. Tools and Plant and other stores	-	-	-				30	-	-
5. Contributions—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				~~5977~~ 5487	10	10	6050	.	.
GRANT II—(*Education*)—									
1. ~~Training~~ Normal Schools—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	-	-	-				40	-	-
2 Municipal Schools—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..	-	-	-				40	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				~	~	~	40	-	-
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	360	8	1				370	-	-
b. Results Grants	100	14	9				200	-	-
c. Contingencies	58	3	6	519	10	4	70	-	-
3. Salary Grants	424	6	8	424	6	8	470	-	-
4. Results Grants	1342	12	-	1342	12	-	1250	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspecton—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	232	-	-				230	-	-
ii. Contingencies	33	11	11	265	11	11	30	-	-
7. Miscellaneous—									
a Building, furniture, &c., grants.	30	-	-				30	-	-
b. Common gymnasium—									
i. Establishment	180	-	-				180	-	-
ii Contingencies	4	8	-	214	8	-	20	-	-
c. Other items									
Total, Grant II ..				2767	-	11	2890	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2291	11	7				2290	-	-
b. Medicines and Supplies ..	860	12	3				500	-	-
c. Diet of Patients	1083	7	8				1100	-	-
d. Sundries and Contingencies ..	415	9	6				500	-	-
e. Contributions to Local Boards..									
Carried over ..				4651	9	-	4390	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				4651	9	-	4390	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..									
ii. Sanitary Inspection ..	81	-	-				80	-	-
iii. Medical reserve staff ..	14	-	-				10	-	-
iv. Cutlers' Establishment ..	1	-	-				-	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..	110	-	-				110	-	-
ii. Reserve staff	29	6	6						
District Surgeon's Establishment							20	-	-
c. Other Contributions ..	31	5	-	266	11	6	30	-	-
3. Vaccination—									
a. Establishment	117	7	3				120	-	-
b. Contingencies	108	3	-	225	10	3	100	-	-
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—									
a. Establishment	142	6	5				143	-	-
b. Contingencies	2	9	-	144	15	5	7	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	2252	15	9				2260	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2185	4	8				2080	-	-
b. Private scavenging—									
i. Establishment	241	11	11				250	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	78	-	-				80	-	-
c. Cholera charges	51	14	11				60	-	-
d. Contingencies	3	1	10				10	-	-
Special Sanitary arrangements	909	2	-	5722	3	1	980	-	-
Total, Grant III ..				11011	1	3	10730	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. Lighting—									
a. Establishment	726	7	4				750	.	.
b. Contingencies	1614	.	8	2340	8	.	1300	.	.
2. i. Markets—									
a. Establishment	72	.	10				69	.	.
b. Contingencies	.	10	.	72	10	10	1	.	.
ii Slaughter-house—									
a. Establishment									
b. Contingencies									
3. Choultries—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. Travellers' Bungalow—									
a. Establishment	41	5	5				40	.	.
b. Contingencies	64	13	3	106	2	8	80	.	.
5. Avenues—									
a. Establishment	597	3	1				630	.	.
b. Contingencies	26	11	7	623	14	8	50	.	.
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-engine, buckets, repairs, &c.									
9. Other Charges—									
i. Work done for private individuals other than private scavenging									
Carried over ..				3143	4	2	2920	.	.

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				3143	4	2	2920	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. Other Charges—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	12	15	6				20	.	.
iii. Printing	~~549~~ 541	~~10~~ 15	~~4~~ 6				500	.	.
iv. Compensation for lands ..	~~12~~	.	.				20	.	.
v. Other items	~~139~~ 75	~~7~~ 6	~~9~~ 7	~~744~~ 636	~~1~~ 5	~~7~~ 9	150	.	.
× Law charges 52-12-0 Miscellaneous 23-5-9									
Total, Grant IV ..				~~3857~~ 3773	5 9	9 11	3610	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1111	7	10				1140	.	.
ii. Inspection	480	.	.				480	.	.
b. Collection of Municipal Taxes—									
i. Establishment	211	14	6				238	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	~~87~~ 157	~~15~~ 11	~~8~~ 6						
c. Collection of Tolls—									
i. Establishment	1275	10	4				1242	.	.
ii. Contingencies	167	4	5				150	.	.
d Office contingencies other than (*b*) (ii)	182	14	7				150	.	.
e. Contributions for Central office and Audit establishments ..	133	6	5				200	.	.
Miscellaneous	~~58~~	~~15~~	~~8~~				.	.	.
Total, Grant V ..				~~3709~~ 3781	~~9~~ 15	~~5~~ 3	3600	.	.
Repayment of Debt—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Interest—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent							125	.	.
b. Others	91	.	.				25	.	.
Refunds of other than current collections.	74	8	.	165	8	.			
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				27488	4	2	27030	.	.
Balances—				(-)66	12	6			
a. Municipal Fund				459	3	4	1240	.	.
b. Endowments									
c. Water tax Fund									
Grand Total ..				27947	7	6	28270	.	.

Note to Statement II.

Position of the Municipality of Mannargudi *on 31st March* 1896.

Liabilities.

	Rs.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	3500	6	8
Other Liabilities (in detail) ..	2024	6	10
Cost of Kerosine oil purchased	106	.	.
Amount to Messrs. Burgoyne Burbidges & Co.	14	13	1
Pay of Bill collectors	20	15	6
Gravel Supply	216	15	11
Salary grants	26	6	.
Road repair works	28	8	3
Toll Share	9	5	2
Constructing a School house	80	.	.
Inspecting Schoolmasters Extra remuneration	15	.	.
Total ..	2447 / 4009	6 / -1	9 / 5

Assets.

		Rs.	A.	P.
		(-)66	12	6
Municipal Balance ..	Cash	459	3	4
	Securities ..	2550	6	8
Deposit Balance ..	Cash	2024	6	10
	Securities ..	950	.	.
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		27300	.	.
Total ..		30733	10	2
Value of Premises, &c.		19930	.	.
Do. of Tools and plant		4700	.	.
Do. of Live stock		.	.	.
Do. of Furniture		660	.	.
		2016	14	11
Arrears of taxes, &c.		2011	6	2
Other assets (in detail)				
Contribution due from Provincial Funds		90	.	.
Total ..		27391 / 27396	6 / 4	2 / 11
Claims—				
Advances Recoverable—				
Permanent advance		125	.	.
Advances for works, &c. ..		91 / 283	. / 2	. / 10
Total ..		216 / 408	. / 2	. / 10
Grand Total ..		58538	11	11

STATEMENT III.—*Municipality of* Mannargudi Abstract of Deposits Account for the year 1895-96.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	2257	9	11	1. Credited to Municipal Funds	2522	2	6
				2. Returned to Appellants	152	3	6
1 Deposits by Appellants	603	11	·	3. Do. to Renters	1305	8	·
2. Do. by Renters	3722	8	·	4. Do. to Contractors	266	·	·
3. Do. by Contractors	340	·	·	5. Do. to Municipal Servants	60	·	·
4. Do. as Security by Municipal Servants	390	·	·	6. Do. to Parties			
5. Deposited for the execution of work for which Private Parties are liable ..				7. Paid to Claimants	52	·	11
6. Other Deposits under the Act or bye-laws	~~18~~ 544	~~8~~ 8	~~10~~ 8				
Total Receipts ..	~~5074~~ 5600	~~11~~ 11	~~10~~ 8	Total ..	4357	14	11
				Balance * ..	~~2974~~ 3500	~~6~~ 3	~~10~~ 13
Grand Total ..	~~7332~~ 7858	~~5~~ 5	~~9~~ 7	Grand Total ..	~~7332~~ 7858	~~5~~ 5	~~9~~ 7

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Details of Balance.

	No. of items.	Year. 90-91 Rs.	A.	P	No. of items.	Year. 91-92 Rs.	A	P.	No. of items.	Year. 92-93 Rs.	A.	P.	No. of items.	Year. ~~92-93~~ 93-94 Rs.	A.	P.	No. of items.	Year. ~~93-94~~ 94-95 Rs.	A.	P	No. of items.	Year. 95-96 Rs	A.	P.	No. of items.	Year. ~~95-96~~ Rs.	A.	P.	Total. No. of items.	Rs.	A.	P	Remarks.
Appellants' Deposits ..										2	3	6		13	9	·		6	·	·		212	5	6						234	2	·	
Renters do. ..																					2	460	8	·					2	460	8	·	
Contractors' do. ..									2	192	·	·	2	337	8	·	4	255	·	·	4	195	·	·					12	979	8	·	
Municipal Servants' do. ..	1	150	·	·	2	400	·	·									3	400	·	·	22	330	·	·					28	1280	·	·	
Deposits for Work ..																																	
Miscellaneous Deposits, viz.		5	·	·										2	12	9		6	5	9		532	2	2						546	4	8	
Total ..		155	·	·		400	·	·		194	3	6		353	13	9		667	5	9		1729	15	8						3500	6	8	

Statement IV-A.—*Municipality of* Mannargudi Demand, Collection and Balance Statement for the year 1895-96.

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.	2095	·	·	270	·	·	1825	·	·	1575	8	·							249	8	·
2. „ on buildings	3960	14	3	4	~~7~~ 11	6	3956	~~6~~ 2	9	3777	12	6							178	~~10~~ 2	3
3. „ on lands	565	~~4~~ 12	~~5~~ 8	·	·	·	565	~~11~~ 12	~~5~~ 8	420	~~2~~ 4	~~7~~ 1							145	8	~~10~~ 7
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	10410	·	9	·	·	·	10410	·	9	10354	11	9							55	5	·
6 Market rents	908	1	·	·	·	·	908	1	·	712	10	6							195	6	6
7. Slaughter-house fees	376	3	3	·	·	·	376	3	3	376	3	3							·	·	·
8. Rent of cart-stands																					
9. Private scavenging fees	122	10	3	·	·	·	122	10	3	38	6	8							84	3	7
10. Street-sweepings	150	·	·	·	·	·	150	·	·	150	·	·							·	·	·
11. Sewagewater	100	·	·	·	·	·	100	·	·	100	·	·							·	·	·
12. License fees	545	8	3	2	·	·	543	8	3	493	8	3							50	·	·
13.																					
14.																					
																			958	5	11
Total																					

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Statement IV-B.—*Municipality of Mannargudi* Demand, Collection and Balance Statement for the year 1895-96—*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.	6 . .	300 . .	306 . .	185 . .	103 . .		18 . .	93-94 94-95
2. ,, on buildings	10 . .	186 10 .	196 11 .	131 14 6	1 8 .		63 4 6	91-92 to 94-95
3. ,, on lands	1 . .	220 2 4	222 1 9	168 6 4 6			53 4 9 13 3	92-93 to 94-95
4. Water-tax on buildings and lands ..								
5. Tolls							84 5 .	94-95
6 Market rents		84 5 .	189 4 .	91 8 .			97 12 .	94-95
7. Slaughter-house fees			105 7 .	49 4 .			56 3 .	93-94 94-95
8. Rent of cart-stands			286 . .	143 . .	143 . .			
9. Private scavenging fees	38 3 .	4 4 .					55 8 .	90-91 to 93-94
10. Street-sweepings		286 . .	58 8 .	3 . .			77 14 .	
11. Tax on vehicles	58 8 .	. . .	92 6 .	14 8 .			112 . .	
12. Tax on animals	92 6 .	. . .	112 . .	. . .			200 5 6	
13. Tax on carts	112 . .	. . .	200 5 6	. . .			234 12 3	93-94 94-95
14. Avenue Tax	200 5 6	. . .	315 . .	76 . .			239 12 3	
License fees	195 . .	120 . .					1058-9-0	Old Current balance
Rent of Lands.	12 3						958-5-11	
							2116-14-11	
Total								

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	1104	1	5
(2) Amount advanced during the year	636	5	5
Total ..	1740	6	10
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	545	5	5
(*b*) Do. previous years	786	14	7
Total amount outstanding at the end of the year * ..	408	2	10
Total ..	1740	6	10

* *Details of Balance.*

Permanent advances.

Manager	20-0-0
Inspecting Schoolmaster	5-0-0
Civil Apothecary	100-0-0
	125-0-0

Others.

1-8-91.	Overseer balance of Imprest	39-15-3
23-7-92.	Counsellor M.R.Ry Ponnusawmi Mudr. advl. for repairing Vaduvai channel	17-4-8
31-3-93 & 23-11-93	Counsellor M.R.Ry Vythinatha Pillay advl. for repair of Butcher market	60-7-0
4-7-94.	Counsellor M.R.Ry Ponnusawmy Mudr. advl. for thorns	12-14-8
19-2-95	Contractor Govinda Pillai for Sinkinyawell	58-9-3
26-9-94 & 15-11-95	Vakil Gopala Ayyar	11-0-0
5-3-96	Counsellor M.R.Ry. Rajappier & Vythinatha Pillai advl. for road works	48-0-0
Ditto.	" Venkatrama Iyer for watershed	35-0-0
	Total.	283-2-10
	Grand Total.	408-2-10

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Tolls.— Nett receipts	8980 2 .	8454 2 2	(–)525 15 10	(1) Being the amount payable to District Board as arrived at as follows, transferred to 'deposits'.
				Tolls—gross Receipts 11904-11-9
				deduct Expenditure 1552-15-0
				Balance 10351-12-9
				one third payable to District Board. 3450-9-7
				deduct overpayment recovered. 0—0-4
				Balance 3450-9-3
				Amount actually paid 2924-9-5
				Balance payable 525-15-10.
3. Realization under Special acts	. . .	65 . .	(+)165 . .	(2) Error in classification rectified
4. g. ii. License fees	569 8 3	504 8 3	(–)165 . .	
Grant I. 1. New works (b) Buildings	579 5 9	591 5 9	(+)12 . .	(3) Cost of land purchased for fixing iron latrine, which was debited to this head, transferred from Grant IV.
Grant IV. g. other charges iii. Printing	549 10 4	541 15 6	(+)164 1 .	(4) Printing charges at the Secretariat Press transferred from V. other items.
			(–) 7 11 10	(5) Cost of account forms from V. N. J. press transferred to Grant V.
IV. compensation for lands	12 . .	. . .	(–)12 . .	(6) Vide remark against (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.
V. other items	139 7 9	75 6 9	(–)64 1 .	(7) Vide remarks against (4) above
Grant V. ii. Purchase of account Books	87 15 8	159 11 6	(+)71 11 10	(8) ——— (5) ———
Balance				
Municipal Fund.	459 3 4	(–) 66 12 6	(–)525 15 10	(9) ——— (1) ———
Necessary corrections in the note to Statement II.				
Statement III.				
Receipts.				
other deposits	18 8 10	544 8 8	(+)525 15 10	(10) ——— (1) ———
Balance	2974 6 10	3500 6 8	(+)525 15 10	
Statement IV. A.				
Tax on Buildings.				
Remissions.	4 7 6	4 11 6	(+) 0 4 0	(11) Altered with reference to correct balance on hand.
Balance.	178 10 3	178 6 3	(–) 0 4 0	
Tax on lands.				
demand	565 11 5	565 12 8	(+) 0 1 3	(12) —do— and with reference to collections under current and arrears of land Tax.
Collection	420 2 7	420 4 1	(+) 0 1 6	
Balance	145 8 10	145 8 7	(–) 0 0 3	
Statement IV. B.				
Tax on Buildings				
Remitted	1 8 .	1 12 6	(+) 0 4 6	(13) Altered with reference to correct balance arrived at on verification.
Balance	63 4 6	63 . .	(–) 0 4 6	
Tax on lands.				
Collection	168 6 .	168 4 6	(–) 0 1 6	(14) —do— Vide also (12) above.
Balance	53 11 9	53 13 3	(+) 0 1 6	
Private Scavenging fee Arrears of previous year	61 4 .	67 4 .	(+) 6 . .	(15) Last audited figures adopted. this balance differs slightly from what is given in the arrear list.
Balance	50 3 .	56 3 .	(+) 6 . .	

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 VI—*cont.*

Statement of Differences—*cont.*

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

No 1098
4.3.97

LOCAL FUND ·(189) DEPARTMENT.

COLLECTOR & MAGISTRATE
13 OCT 1897
TANJORE.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
________ AND THE COLLECTOR OF
____

2nd 5/10/97

No.

Dated }
Received } 189 .

No.

Subject.

Forwarding report on the Audit of the accounts of the ________ Municipality for the year 189 -9 .

4
347 M of 1898

Municipal office Mannargudi
Dated 29th December 1897.

No.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 347 M

From M.R.Ry. T. V. Srinivasaiengar B.A.
Deputy Collector & Chairman
Municipal Council
Mannargudi.

To
The Secretary to the Government
Local and Municipal department
Madras.
(through the Collector of
Tanjore).

Sir,

I have the honor to return herewith the audit reports on the accounts of this Municipality for 95-96 & 96-97 together with an extract from the Proceedings of the Council passed at its meeting held on 11th December 1897.

2. With reference to para 8 (i) (ii) & (iii) of the report for 1896-97 dated 6th August last, it is observed that the delay and omission brought to notice were due to the former Chairman and his subordinate staff. That Chairman

is

*When given for copying*_____
*When copied*_____
*When examined*_____
When signed 4/2 } 189 .

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

CURRENT No.

ENCLOSURES TO C. No.

...ER OF GOVERNMENT	A	A	A	A	A	A	A	
...ER OF GOVERNMENT.								
...MENT WITH DITTO.								
...RS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—

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