L. & M.
6,000—5-4-99.

Local & Munl. (189) Department.

MISCELLANEOUS.

G.O., No. 1750 M

DATED 23-11-99

[Despatch Abstract.]

Accounts

stating that the audit reports of the Tanjore Municipality disclose a very unsatisfactory state of affairs and the Munl Council should take steps to secure better results in future.

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. (1899) Department.

CURRENT No. 2926 M

574

Endt. on C. No. 574 Mis of 99 [illegible]

Forwarded

[illegible]

Collector

10-11-99

DESPATCHED 11 NOV. 1899

Order.

Mis Order No. 1980 [illegible] 23/11/99

The Government regrets to learn that though a well-paid Secretary has been employed in this Municipality since 17th November 1897, proper supervision and control over the accounts have not been exercised and the audit report discloses a very unsatisfactory state of affairs. The Municipal Council should take steps to secure better results in future.

V.R. 20/11/99

[illegible] 21-11-99

* Vide para. 60 of the Chairman's report in G.O. 1643 M 21-4-98

To The Chairman Tanjore, through the Collr. [illegible] Accountant-General.

Despd. 27/11/99

From

The Chairman Municipal Council Tanjore.

Current **No.** 803 of 1899 Eng

Dated 4th-11-99

Received 13th Nov. 99

Registered

Enclosures

Spare copies

SUBJECT.

Submitting the Audit Report of the Tanjore Municipality for 1897-98.

R.S. 611

15-11-99

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 1897-98

Camp. Trichinopoly

Dated 21st November 1898

ASSIST. SECY. TO GOVT. LOCAL MUNL. EDL. & LEG. DEP. 12 NOV. 1899

To

The Assistant Accountant General
and Inspector of Local fund Accounts
Madras.

Sir,

I have the honor to submit the following report on my recent Audit of the Accounts of the Tanjore Municipality for the year 1897-98.

2. The receipts and Expenditure of the Municipality during the year under report (Exclusive of Deposits), together with the opening and Closing balances are shown in Statements I and II appended.

3. The opening balance as given in Statement I is in agreement with the Closing balance of the previous years Audit report.

4. The Closing balance viz Rs 36674-13-2, is in agreement with that appearing in the Treasury Pass Book allowing for outstanding Cheques, for deposits.

5. Statement VI Explains the alterations (Shown in red ink in the other appended Statements) made in the figures already reported to Government by the Municipality with its Annual Reports.

BACK PAPERS.

G.O.	No.	Department.	Date.
		54	

FURTHER PAPERS.

7. A no[illegible]

audit has been forwarded [illegible] in[illegible]

points however deserve to be brought to the [illegible] of

Government.

(a) There were delays in the issue of tax bills, which necessarily affected collections and resulted in comparatively large outstandings at the close of the year.

(b) The tax collections were not properly checked in the manner set forth in G.O. No. 91 M. dated the 15th January 1898, i.e. it was not seen that for every bill receipt missing, the amount shown in the counterfoil was duly handed over by the bill collector concerned. This is evident from the short and excess remittances noticed in certain cases. It is trusted the check concerned will be duly exercised for the future, as in its absence it is impossible to detect temporary misappropriations.

(c) About Rs 1500 was illegally collected on account of water tax on lands exclusively used for agricultural purposes and not deriving any benefit from the water works, vide Sect 75(1) of the Act. The bills on the above account were issued from June 1897 onwards, i.e. subsequent to the date (2nd May 1897) from which the [illegible]

The Chairman states that the Council has given up the taxing of these lands since 1898-99 - [illegible]

1897, came into force.

(d) Counterfoil receipts were not always granted for miscellaneous payments made into the municipal office. In their absence it is difficult to detect any possible omissions to bring the amounts to credit.

(e) The records connected with the Demand Collection and balance of taxes in general were not carefully maintained and reconciled as will be evident from the particulars furnished in the statement of differences appended to this report. Closer supervision and check of the work of the clerks concerned is called for. The balances under deposits and advances and in some cases also under taxes are very old.

I have &c.

Sir,

Your most obedient Servant

(Sd) Toke Venkatapatti Naidu

Asst. Inspector of Local Fund Accounts

Forwarded to the Accountant General. The audit report shows that there is ~~a~~ considerable room for improvement in the account work of the municipality.

28th November 1898 (Sd) W. J. F. Williamson

Asst. Accountant General and

Inspector of Local Fund Accounts

Forwarded to the Secretary to Government Local and Municipal Department, through the

Chairman Municipal Comm., Tanjore and the Collector of Tanjore. The report discloses a very unsatisfactory state of affairs, proper supervision and control over the accounts have not been exercised.

No. L.F.D.
———
637.

Fort George
Account General's Office
9th December 1898

[signature]
Accountant General.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of *Tanjore* during the official year 189~~8~~7-~~99~~98.

1	Actuals, 189~~8~~7-~~99~~98 — Details of Minor Heads. (2) RS.	A.	P.	Totals of Major Heads. (3) RS.	A.	P.	Budget ~~Estimate for 1898–99 including subsequent allotments~~ Actuals 1897–98 (4) RS.	A.	P.	Revised Estimate for 1898–99. (5) RS.	A.	P.	Actuals, 1897–98 (audited figures). (6) RS.	A.	P.
1. Balance brought forward—															
(a) Municipal fund				49557	1	7	49535	-	-						
(b) Endowments				876	3	3	875	-	-						
(c) Water and drainage tax fund															
2. Municipal Rates and Taxes—															
(a) Tax on arts, &c. (section 53)	8128	11	3				9940	-	-						
(b) Tax on buildings (section 63)	2290~~6~~5	~~6~~ 13	~~6~~ 6				23420	-	-						
(c) Tax on lands (section 63)	275~~7~~2	~~7~~ 10	~~6~~ 6				3590	-	-						
(d) Water ~~and drainage~~ tax on buildings and lands (section 75)	1371~~6~~5	~~12~~ 9	~~6~~ -				14380	-	-						
(e) Tax on vehicles with springs and palanquins (section 77)	1435	8	-				1500	-	-						
(f) Tax on animals (section 77)	2093	12	-				2200	-	-						
(g) Tax on carts and other vehicles without springs (section 85)	2124	-	-				2300								
(h) Tax on private, menial and domestic male servants (section 96A)	-	-	-												
(i) Tolls (section 91)—															
Gross receipts 25538-3-8 ~~25537-1-8~~															
Less Local fund share 8501-11-7 ~~8512-11-4~~	170~~24~~36	~~5~~ 8	~~9~~ 1				16830	-	-						
(j) Penalties on account of—				~~70180~~ 70192	~~15~~ 8	~~6~~ 4									
(i) Tax on arts															
(ii) Tax on buildings															
(iii) Tax on lands															
(iv) Water and drainage tax on buildings and lands															
(v) Tax on vehicles, &c.															
(vi) Tax on animals															
(vii) Tax on carts, &c.															
(viii) Tax on private menial and domestic male servants															
(ix) Evasion of tolls															
Carried forward				~~70180~~ 70192	~~15~~ 8	~~6~~ 4	74160	-	-						

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Tanjore during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		70192 8 4	74160 - -		
3. Realizations under Special Acts—					
(a) Pounds					
(b) Ferry rents					
(c) Fees under Act II of 1888 ..	110 - -	110 - -	60 - -		
4. Revenue derived from Municipal property and powers apart from taxation—					
(a) Rent of lands, houses, &c.—					
(i) Rent of lands	170 11 3		150 - -		
(ii) Rent of buildings ..	101 8 11		100 - -		
(iii) Avenue receipts ..	118 4 2		80 - -		
(iv) Fees from travellers' bungalows	382 - -		300 - -		
(v) Choultry rents ..					
(vi) Sale-proceeds of lands and buildings					
(vii) Produce of lands, gardens, &c.	1966 14 3		2000 - -		
(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c. ..	30 14 1		50 - -		
(b) Conservancy receipts—		2770 4 8			
Sale-proceeds of night-soil street-refuse, &c. ..	2232 7 10		2200 - -		
(c) Income from Educational institutions—		2232 7 10			
(i) School fees	19 12 6		20 - -		
(ii) Other receipts					
(d) Income from Medical Institutions—		19 12 6			
(i) Sale-proceeds and composition fees of medicines ..			10 - -		
(ii) Other receipts ..					
Carried forward ..		75325 1 4	79130		

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Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Tanjore during the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		75325 1 4	79130 - -		
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*					
(e) Income from markets and slaughter-houses—					
(i) Income from markets ..	7570 8 11		7680 - -		
(ii) ,, slaughter-houses.	2035 11 10		2010 - -		
(f) Other fees—		9606 4 9			
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	458 4 -		500 - -		
(ii) License fees	848 4 7		850 - -		
(iii) Cart-stand fees ..	1218 7 8		1250 - -		
(iv) Vaccination fees ..					
(v) Miscellaneous fees ..					
(vi) Fees for granting extracts from B & D registers	28 6 -		20 - -		
(g) Fines—		2554 2 3			
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..					
(ii) Fines under Municipal and other Acts	623 11 -		800 - -		
(h) Interest on investments—		623 11 -			
(i) General, including choultries ..					
(ii) Educational					
(iii) Medical	146 10 -		150 - -		
(i) Premium on loans		146 10 -			
5. Grants and Contributions—					
(a) From Government—					
(i) Education—					
Normal stipends ..	69 1 5		70 - -		
Buildings					
Schools	39 1 -		10 - -		
Other purposes	216 5 8		210 - -		
		324 8 1			
Carried forward ..		88579 1 5	92680 - -		

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.)

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Janjira during the official year 1898-99—*cont.*

—	Actuals, 1898–99. Details of Minor Heads	Actuals, 1898–99. Totals of Major Heads.	Budget Estimate for 1898–99, ~~including~~ subsequent allotments.	Revised Estimate for 1898–99.	Actuals, 1897–98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		88579 1 5	92680		
5. Grants and Contributions—*cont.*					
(a) From Government—*cont.*					
(ii) Medical					
(iii) Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
(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 services rendered to private individuals—					
(i) Private scavenging ..	1433 6 -		1780 - -		
(ii) Laying pipes to private houses.	4281 - 7		4450 - -		
(iii) Other purposes	- - -		200 - -		
(b) Other items—		5714 6 7			
(i) Fishery rents	161 - -		170 - -		
(ii) Refunds of expenditure of previous years	13 9 -				
(iii) Fees for numbering carts ..	3 2 -				
(iv) Other items	- 15 7		10 - -		
		178 10 7			
Carried forward ..		94472 2 7	99290 - -		

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement I.*—Revenues and Receipts of the Municipal Fund of the Town of Janjira during the official year 1898-99—*cont.*

—	Actuals, 1898–99. Details of Minor Heads.	Actuals, 1898–99. Totals of Major Heads.	~~Budget~~ Estimate for 1898–99, ~~including~~ subsequent allotments	Revised Estimate for 1898–99.	Actuals, 1897–98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		94472 2 7	99290 - -		
7. Extraordinary and Debt—					
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank					
(b) Loans—					
(i) From Government ..					
(ii) In the open market ..					
(c) Realizations of Sinking Fund for repayment of loans					
(d) Discount on investments ..					
(e) Advances—					
(i) Permanent	158 - -		100 - -		
(ii) Others†	153 8 -	313 8 -	310 - -		
		94785 3 9	99700 - -		
Total, Receipts ..		50433 4 10	50430 - -		
add Opening balance		145208 8 7	150130 - -		
Grand Total ..					

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898–99, column 4 should exhibit the revised estimate for 1897–98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896–97.

† 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].—

1. The tax on arts, &c., is levied on ~~the first~~ all classes.
2. The tax on buildings is levied at 7½ per cent. and the tax on lands at ~~annas ~ forowry 80 square yards~~ 7½ per cent. of rent value.
3. The water and drainage tax on buildings and lands is levied at 4 per cent.
4. The tax on vehicles and animals is levied at ~ the maximum rates.
5. The tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. The tax on private, menial and domestic male servants is levied at Rs. _____ per mensem for each servant.
7. Tolls are levied at 3/4 the maximum rates.
8. License-fees are levied at the rates sanctioned in G.O. 713 M: dated 20th April 1892.
9. The house-tax registers were last revised in the official year 1892-93 and the land-tax registers in the official year 1895-96.
10. The total extent of land assessed is 2465 acres.
11. The mode of estimating the annual rental of houses and lands is as follows:— Based on rental.

[1] This note should be filled in both when the statement is submitted with the budgets as well as when it accompanies reports, but in the former case items 9, 10 and 11 may be left blank.

Statement II.*—Expenditure from the Municipal Fund of the Town of Janjira for the official year 1898-99.

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	~~Revised Budget~~ Estimate for 1898-99 ~~including subsequent allotments.~~	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT 1 *(Public Works)*—					
1. New Works—					
(*a*) Communications	1449 - 8		500 - -		
(*b*) Buildings †	920 7 9		100 - -		
(*c*) Drainage	1403 - -		2300 - -		
(*d*) Water-supply	3919 3 6		30200 - -		
(*e*) Miscellaneous public improvements	415 5 -		500 - -		
		8107 - 11			
2. Repairs—					
(*a*) Communications	10340 6 3		8390 - -		
(*b*) Buildings †	702 1 4 1691 7 -		2640 - -		
(*c*) Drainage—					
(i) Repairs to works ..	1234 2 4		2260 - -		
(ii) Establishment	1832 - 5		1930 - -		
(iii) Contingencies					
(*d*) Water-supply—					
(i) Repairs to works, machinery, &c	377 - 8		1700 - -		
(ii) Establishment ‡	6164 14 6		6510 - -		
(iii) Contingencies	9226 14 2		10860 - -		
(iv) Contribution ..	600 - -		600 - -		
(*e*) Miscellaneous public improvements		31466 7 4			
3. (*a*) General Establishment—		801 1 -	800 - -		
(*b*) Contingencies					
4. Tools and Plant and other Stores—		37 4 3	20 - -		
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 1 ..		40411 13 6	69310 - -		

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† This item should show all constructions not belonging to water-supply and drainage, including dust-bins, whether masonry or of corrugated iron, latrines, permanent or temporary, sheds, walls, &c.

‡ This item should show the cost of cleansing tanks and wells, wages of watchmen employed to keep water free from pollution, &c.

Statement II.*—Expenditure from the Municipal Fund of the Town of Janjira for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	~~Revised Budget~~ Estimate for 1898-99 ~~including subsequent allotments.~~	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	170 11 11	170 11 11	180 - -		
GRANT 2 *(Education)*—					
1. Training Schools—					
(*a*) Contributions to Local Boards ..					
(*b*) Stipends to normal students ..					
2. Municipal Schools—					
(i) On salary system—					
(*a*) Establishment					
(*b*) Contingencies					
(ii) On salary-result system—					
(*a*) Fixed payments	832 10 6		870 - -		
(*b*) Result stipends	288 14 -		200 - -		
(*c*) Contingencies	369 5 -	1490 13 6	270 - -		
		2425 13 6	2300 - -		
3. Salary grants		5002 - -	5000 - -		
4. Fixed and result grants			400 - -		
5. Building, furniture, &c., grants ..	298 12 -	298 12 -			
6. Inspection—					
(i) Establishment	360 - -		360 - -		
(ii) Contingencies	20 - -		20 - -		
		380 - -			
7. Miscellaneous—					
(*a*) General gymnasium—					
(i) Establishment	257 11 4		260 - -		
(ii) Contingencies	- 4 -		40 - -		
(*b*) General drawing—					
(i) Establishment	180 - -		180 - -		
(ii) Contingencies	- - -		10 - -		
(*c*) Other items	10 8 -		20 - -		
		448 7 4			
Carried forward ..		10216 10 3	10110 - -		

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Statement II.*—Expenditure from the Municipal Fund of the Town of *Tanjore* for the official year 1898-99 [1897-98]—cont.

1	2 Actuals, 1898-99, Details of Minor Heads RS.	A.	P.	3 Actuals, 1898-99, Totals of Major Heads RS.	A.	P.	4 ~~Budget~~ Revised Estimate for 1898-99 [1897-98], ~~including subsequent allotments~~ RS.	A.	P.	5 Revised Estimate for 1898-99 RS.	A.	P.	6 Actuals, 1897-98 (audited figures) RS.	A.	P.
Brought forward ..															
GRANT 2 *(Education)*—cont.															
8. Contributions to Local Boards for—															
(i) Inspection															
(ii) Drawing and gymnastic instruction															
Total, Grant 2 ..				10216	10	3	10110	-	-						
GRANT 3 *(Medical Services, Sanitation, &c.)*—															
1. Hospitals and dispensaries—															
(a) Establishment	1432	5	-				1460	-	-						
(b) Medicines and supplies	330	5	6				600	-	-						
(c) Diet of patients															
(d) Sundries and contingencies ..	259	5	6				260	-	-						
(e) Contibutions to—															
(i) Government															
(ii) Local Boards	1500	-	-				1500								
(iii) Other bodies Provident fund Bon[illegible]	35	15	-				40	-	-						
2. (a) Contributions to Provincial Funds for—				3557	15	-									
(i) Medical College															
(ii) Sanitary inspection ..	304	-	-				700	-	-						
(iii) Medical reserve staff ..															
(b) Contributions to Local Boards, &c., for—	1540	-	-	304	-	-	[illegible]	-	-						
(i) Medical schools	250	-	-				250	-	-						
(ii) Reserve staff	36	12	8				70	-	-						
(iii) &c. Dr. Surgeons &c. Establishment &c.	58	12	8				30	-	-						
(c) Other contributions				345	9	4									
Carried forward ..				4207	8	4	4910	-	-						

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Statement II.*—Expenditure from the Municipal Fund of the Town of *Tanjore* for the official year 1898-99 [1897-98]—cont.

1	2 Actuals, 1898-99, Details of Minor Heads RS.	A.	P.	3 Actuals, 1898-99, Totals of Major Heads RS.	A.	P.	4 ~~Budget~~ Revised Estimate for 1898-99 [1897-98], ~~including subsequent allotments~~ RS.	A.	P.	5 Revised Estimate for 1898-99 RS.	A.	P.	6 Actuals, 1897-98 (audited figures) RS.	A.	P.
Brought forward ..				4207	8	4	4910	-	-						
GRANT 3 *(Medical Services, Sanitation, &c.)*—cont.															
3. Vaccination—															
(a) Establishment	240	-	-				240	-	-						
(b) Contingencies	~~2~~ 12	~~2~~ 11	- 10				10	-	-						
(c) Contributions to Local Boards ..	101	-	4				150	-	-						
				~~343~~ 353	~~2~~ 12	~~4~~ 2									
4 Registration of births and deaths—															
(a) Establishment	538	8	-				540	-	-						
(b) Contingencies	4	4	-				20	-	-						
				542	12	-									
5. Sanitation—															
(a) Conservancy, road-cleaning and road-watering—															
(i) Establishment	6700	7	8				6990	-	-						
(ii) Other charges † ..	6666	-	1				7390	-	-						
(b) Private scavenging—															
(i) Establishment ‡	948	15	10				1140	-	-						
(ii) Other charges §															
(c) Epidemic charges {Cholera 3199-11-4, Plague 691-2-3} ..	3890	13	7				3300	-	-						
(d) Fairs and festivals															
(e) Other sanitary outlay	~~154~~ 174	~~10~~ 11	10				400	-	-						
				18361 [81]	-	- [2]									
Total, Grant 3 ..				~~23454~~ [85]	~~6~~ 9	~~8~~ 8	25090	-	-						

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† Under this head should be shown such charges as the cost of purchase or hire of carts and purchase and maintenance or hire of bullocks.

‡ When separate establishments are not maintained for scavenging private houses, the proportionate cost of conservancy debitable to this head should be calculated and entered here.

§ This head should include the cost of scavenging carts.

Statement II.*—Expenditure from the Municipal Fund of the Town of Tanjore for the official year 1898-99—*cont.*

—	Actuals, 1898–99. Details of Minor Heads.	Actuals, 1898–99. Totals of Major Heads.	~~Budget~~ Revised Estimate for 1898–99, ~~including~~ subsequent ~~allotments.~~	Revised Estimate for 1898–99.	Actuals, 1897–98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..					
Grant 4 *(Lighting and Miscellaneous Municipal Purposes)*—					
1. Lighting—					
(*a*) Establishment	1354 5 1		1360 - -		
(*b*) Contingencies	3998 3 7		3590 - -		
2. (i) Markets †—		5352 8 8			
(*a*) Establishment	201 15 3		200 - -		
(*b*) Contingencies			450 - -		
		201 15 3			
(ii) Slaughter-houses †—					
(*a*) Establishment					
(*b*) Contingencies			70 - -		
3. Choultries—					
(*a*) Establishment					
(*b*) Contingencies					
(*c*) Feeding travellers					
4. Travellers' bungalows—					
(*a*) Establishment	171 - -		170 - -		
(*b*) Contingencies	3 - -		430 - -		
		174 - -			
5. Avenues—					
(*a*) Establishment	284 10 8		290 - -		
(*b*) Contingencies	74 6 -		40 - -		
		359 - 8			
6. Public garden—					
(*a*) Establishment	179 9 8		180 - -		
(*b*) Contingencies	861 - 3		1240 - -		
		1040 9 11			
7. Survey of land—					
8. ~~Fire~~— Clock Tower					
(*a*) Establishment	126 6 2		130 - -		
(*b*) Other charges ‡	65 11 -		30 - -		
		192 1 2			
Carried forward ..		7320 3 8	8180 - -		

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

† Where establishments are maintained conjointly for markets and slaughter-houses, the share debitable to each head should be separately calculated and entered.

‡ Under this head should appear cost of purchasing or repairing fire-engines, buckets, &c.

Statement II.*—Expenditure from the Municipal Fund of the Town of Tanjore for the official year 1898-99—*cont.*

—	Actuals, 1898–99. Details of Minor Heads.	Actuals, 1898–99. Totals of Major Heads.	~~Budget~~ Revised Estimate for 1898–99, ~~including~~ subsequent ~~allotments.~~	Revised Estimate for 1898–99.	Actuals, 1897–98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		7320 3 8	8180 - -		
Grant 4 *(Lighting and Miscellaneous Municipal Purposes)*—cont.					
9. Pounds—					
(*a*) Establishment					
(*b*) Contingencies					
10. Other charges—					
(i) Work done for private individuals other than private scavenging—					
(*a*) Laying of pipes to private houses	4009 6 9		4450 - -		
(*b*) Other purposes					
(ii) Rewards for destruction of pigs and dogs	21 1 6		30 - -		
(iii) Stationery and printing ..	251 13 4 1324 4 6		1000 - -		
(iv) Compensation for lands ..					
(v) Law charges	357 12 -		100 - -		
(vi) Charges for numbering carts ..					
(vii) Other items	5 3 -				
(viii) Water Pandals ..	35 - -	680 4 7 5752 11 9			
Total, Grant 4 ..		~~13000~~ 13072 15 8	13760 - -		
Grant 5 *(Supervision and Management)*—					
1. General Establishment—					
(*a*) Inspection—					
(i) Pay and pensionary contribution of Chairman or Secretary					
(ii) Conveyance allowance ..					
(*b*) Office establishment	2587 4 9		2680 - -		
(*c*) Contingencies	608 11 10 584 11 6		500 - -		
(*d*) Collection of Municipal taxes—					
(i) Establishment	2758 8 5		2790 - -		
(ii) Contingencies	20 - 10 2 4 -	74 9 10 5932 12 8	50 - -		
Carried forward ..		5932 12 8	6020		

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1893-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of Tanjore for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads	Actuals, 1898-99. Totals of Major Heads	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		5932 12 8	6020 - -		
GRANT 5 *(Supervision and Management)*—cont.					
1. General Establishment—*cont.*					
(*e*) Collection of tolls—					
(i) Establishment					
(ii) Contingencies					
2. (*a*) Contribution for Central office and Audit establishments ..	973 9 6		910 - -		
(*b*) Contribution for the salary of the Collector's office Municipal Clerk ..					
		973 9 6			
Total, Grant 5 ..		6906 6 2	6930 - -		
EXTRAORDINARY AND DEBT—					
1. Repayment of Debt—					
(*a*) Instalments paid during the year.	6316 10 8		6320 - -		
(*b*) Invested on account of Sinking Fund (par value of securities purchased)					
(*c*) Charges of investment ..					
		6316 10 8			
2. Interest—					
(*a*) On account of previous years ..					
(*b*) On account of current year ..	7516 13 4		7520 - -		
		7516 13 4			
3. Advances recoverable—					
(*a*) Permanent	100 - -				
(*b*) Other	246 9 11		290 - -		
		346 9 11			
4. Refunds of other than current collections		290 12 4	300 - -		
5. Discount					
6. Pensions and gratuities		~~290 12 -~~	~~300 - -~~		
Carried forward ..		14470 13 11	14430 - -		

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

Statement II.*—Expenditure from the Municipal Fund of the Town of Tanjore for the official year 1898-99—*cont.*

—	Actuals, 1898-99. Details of Minor Heads.	Actuals, 1898-99. Totals of Major Heads.	Budget Estimate for 1898-99, *including* subsequent allotments.	Revised Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		14470 13 11	14430 - -		
EXTRAORDINARY AND DEBT—*cont.*					
7. Investments for purposes other than Sinking Fund—					
(*a*) In Government securities or Savings Bank					
(*b*) In other securities					
Total, Extraordinary and Debt ..		14470 13 11	14430 - -		
Total, Expenditure ..		108533 1 11	139630 - -		
Balances—					
(*a*) Municipal Fund		3566 7 4	9475 - -		
(*b*) Endowments		1010 15 4	1025 - -		
(*c*) Water and drainage tax fund ..					
Grand Total ..		145208 8 7	150130 - -		

* Statements I and II should accompany budgets as well as reports. When submitted with the budgets, if columns 2 and 3 show the estimate for 1898-99, column 4 should exhibit the revised estimate for 1897-98, column 5 the budget estimate for the same year, *exclusive of subsequent allotments*, and column 6 the actuals of 1896-97.

NOTE TO STATEMENT II. †

Position of the Municipality of on 31*st March* 1899.

Liabilities.	Rs.	Assets.		Rs.
Balance of loans	170530 - -	Municipal balance.	Cash	36675 - 6 - 8
Deposits to be adjusted	19327 - 8 - 6		Securities	
Other liabilities (in detail)		Deposit balance.	Cash	12055 - 15 - 6
			Post office Savings Bank ..	7271 - 9 - 1
			Government promissory notes.	
			Landed property	
			Other securities	
		Sinking Fund investments		
		Other investments		
		Funded Capital of endowed institutions—		
		(1) Securities Peoples Bank ..		2800 - - -
		(2) Landed property		
			Total ..	58802 - 14 - 8
		Value of premises, &c		88500 - - -
		Do. of tools and plant		5862 0 - - -
		Do. of live-stock		
		Do. of furniture		500 - - -
		Arrears of taxes, &c		~~600 - - -~~
		~~Other assets (in detail)~~		10620 - 12 - 10
			Total ..	158240 - 12 - 10
		Claims—		
		Advances recoverable—		
		Permanent advances		105 - - -
		Advances for works, &c.		411 - 12 - 3
			Total ..	516 - 12 - 3
Total ..	189877 - 8 - 6	Grand Total		217566 - 2 - 3

† This note should be filled in only when the statement is submitted with reports and not when it accompanies budgets.

Statement III.*—*Municipality of* Tanjore

Abstract of Deposits Account for the year 1898-99.

	Rs.	A.	P.		Rs.	A.	
Balance brought forward	18145	6	8				
1. Deposits by renters	6494	2	4	1. Credited to Municipal Funds ..	11456	14	-
2. Deposits by contractors	982	9	3	2. Returned to renters	916	8	1
3. Deposits as security by municipal servants	358	2	3	3. Returned to contractors	1065	8	-
				4. Returned to municipal servants ..	462	8	-
4. Other deposits under the Act or Bye-laws	60	8	4	5. Paid to other depositors { Parties	115	5	3
				{ Claimants	1	11	6
5. Deposited for execution of work for which private parties are liable ..	4293	8	-	6. Returned to appellants	473	8	-
6. Deposits by appellants ..	3485	2	-				
				Total ..	14497	14	10
Total Receipts ..	15674	9	2	Balance ..	19327	8	6
Total, including Balance ..	33819	6	10	Total ..	33819	6	10

* This statement is not intended for submission with the budgets but only with the reports. Any portion of the District Boards' share of tolls remaining unpaid at the close of the year should be shown under 4. "Other Deposits under the Act or Bye-laws," but excess payments to District Boards should be debited to Advances Recoverable in Statement II.

Details of Balance

(Years need not be given in the case of deposits lodged in Post office Savings Bank and other Securities)

Class of deposit	Amount			Years	Remarks.
Appellants Deposits ..	52	4	"	90 - 91 previous	
	88	11	"	92 - 93	
	148	11	"	93 - 94	
	83	10	"	94 - 95	
	32	1	"	95 - 96	
	21	2	"	96 - 97	
	1562	14	"	97 - 98	
Renters Deposit ..	572	11	7	90 - 91 previous	
	38	12	8	90 - 91	
	7	2	6	91 - 92	
	26	11	9	92 - 93	
	5	"	"	93 - 94	
	37	12	5	94 - 95	
	918	"	-	95 - 96	
	366	2	2	96 - 97	
	5846	13	8	97 - 98	Bank Passbook deposit
	782	13	-	Post office Savings	
Contractors Deposit ..	86	8	11	90 - 91 previous	
	28	6	"	90 - 91	
	47	8	"	91 - 92	
	90	8	"	92 - 93	
	20	"	"	93 - 94	
	90	8	"	94 - 95	
	186	5	"	95 - 96	
	7	"	"	96 - 97	
	570	-	-	97 - 98	
	2347	2	9	Post office Savings	bank Pass book deposit
Municipal Servants Deposits	"	4	"	90 - 91 previous	
	100	-	"	96 - 97	
	4141	9	3	Post office Savings	bank Pass book deposit
Deposit for works	18	-	-	90 - 91 previous	
	7	10	3	94 - 95	
	188	14	"	96 - 97	
	699	12	9	97 - 98	
Miscellaneous Deposits .. (Vide specified).	43	12	11	90 - 91 previous	
	1	11	"	90 - 91	
	9	10	"	95 - 96	
	4	"	"	96 - 97	
	46	10	4	97 - 98	
	19328	1	6		

STATEMENT IV-A.*—*Municipality of* Sanjose . Demand, Collection and Balance Statement for the year 1898-99.

(Current.)

Particulars.	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.	8519	-	-	988	8	-	7530	8	-	6104	8	-				110	8	-	1315	8	-
2. Tax on buildings	22077	5	-	33	14	-	22043	7	-	19386	12	-			10 9	412	15	6	2243	1	3
3. Tax on lands	3246	2	-				3246	2	-	1467	13	6				147	9	6	1630	14	-
4. Water and drainage tax on buildings	13663	10	6	18	-	-	13645	10	6	11067	10	6			5 9	305	7	6	2272	2	9
5. Water and drainage tax on lands ..																					
6. Tax on private, menial and domestic male servants																					
7. Tool (gross receipts)	25250	-	-				25250	-	-	25250	-	-									
8. Market rents	7593	14	-				7593	14	-	7287	7	11							306	6	1
9. Slaughter-house fees	2010	-	-				2010	-	-	2010	-	-									
10. Rent of cart-stands	1200	-	-				1200	-	-	1200	-	-									
11. Private scavenging fees	1305	6	-				1305	6	-	948	14					1	8	-	355	-	-
12. Tax on vehicles with springs, &c. ..																					
13. Tax on animals																					
14. Tax on carts, &c.																					
15. Warrant fees																					
Total ..	84865	5	6	1040	6	-	83824	15	6	74722	11	11		1	- 6	977	15	6	8123	4	7

* Statements IV-A and IV-B should accompany budgets as well as reports.

** Exclusive of interest.

STATEMENT IV-B.*—Arrears.

Particulars.	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. ..	4545	8 7	3239	8 -	7785	- 7	5112	4 4	23	-			648	9 -	B. (a)	92-93 & &c.
2. Tax on buildings ..	1250	13 6	4564	2 -	5814	15 6	1800	14 6					494	6 6	(a)	93-94
3. Tax on lands ..	1789	8 -	1643	8 -	3433	- -	1558	14 -					591	2 -	(a)	94-95
4. Water and drainage tax on buildings & lands	934	10 6	3384	9 3	4319	3 9	1143	5 3					526	5 6	(a)	95-96
5. Water and drainage tax on lands ..															(a)	96-97
6. Tax on private, menial and domestic male servants ..															(a)	97-98
7. Tools ..															(a)	98-94
8. Market rents ..	271	14 6	228	15 3	500	13 9	216	7 7					100	8 9	(a)	94-95
9. Slaughter-house fees ..															(a)	95-96
10. Rent of cart-stands ..															(a)	96-97
11. Private scavenging fees ..	160	8 -	561	- -	721	8 -	484	8 -					100	8 -	(b)	90-96
12. Tax on vehicles with springs, &c. ..															(b)	96-97
13. Tax on animals															(c)	94-95
14. Tax on carts, &c. ..															(c)	95-96
15. Warrant fees															(c)	96-97
Total ..	8752	15 1	13621	10 6	22574	9 7	8745	11 8	23	14 6	9931	8 8	2497	7 9		

* Statements IV-A and IV-B should accompany budgets as well as reports.

* Instalments of interest.

Statement V. Abstract of Transactions under Advances.

	Rs. a. P.
(1) Total amount outstanding at the beginning of the year ..	495-7-4
(2) Amount advanced during the year	356-9-11
Total	852-1-3
(3) Amount adjusted during the year—	
(a) On account of advances made during the year	Rs 10-0-0
(b) Do previous years	313-8-0
Balance outstanding at the end of the year	528-9-3
Total	852-1-3.

Details of Balance

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

Permanent Advances

Hospital Assistant Karanthattangudy . Rs. 5-0-0

District Surgeon for Cholera Charges . . . 50-0-0

Head Driver for Cutting Channel in the Vennar bed. 50-0-0 105-0-0

Other Advances

91-92. Process fees . . . . . Rs. 61-12-0

93-94 . . Do 4-2-0

91-92. Office Clerk for attendance Register 11-13-0

93-94 Playalvar naidu water works Contractor 31-0-4

96-97. Mr S.G. Saminada Sastry for law charges 68-4-0

97-98. Mr Palaniandy Pillay Connector for removing mare in a Tank . . 25-0-0

Water Works Overseer for Moving water pump 50-0-0

Messrs Burgoyne Burbidges & Co London for Medicines 153-9-7

Mr Subramonia Do for out fees . . 7-0-0

Cheque payment to the District Board on account of 1/3 Contribution . . 11-0-4

423-9-3

528-9-3.

Statement of Differences.

Heads of Account	As per Municipal Statement	As per accompanying Report	Difference More or less	Remarks
Statement I.				(1) The difference represents the total amount of the excess remittances in the case of assessment Nos 235, 294, 298 and 952 of the F. Division for 97-98 Now transferred to "Deposit" pending adjustment.
2 Municipal Rates & Taxes (b) Tax on buildings	22906 6 6	22905 13 6	(-) " 6 "	
			(+) " 3 "	(2) The difference represents the net amount that should be added to the 'Current' Collections as erroneously entered in the accounts in consequence of inaccuracies in the ledger entries and in those of the other records connected with Collections. The necessary corrections were made during the course of the audit.
			(-) " 6 "	(3) Dr. The net amount that should be deducted from the 'arrear' Collections as erroneously entered in the accounts under the circumstances set forth in remark no (2) above.
C. Tax on Lands	2751 7 6	2752 10 6	(-) " 3 "	(4) Dr. The net amount that should be deducted from the 'Current' Collections.
			(+) 1 6	(5) Dr the net amount to be added to the Arrear Collections.
(d) Water tax on buildings and Lands	13716 12 6	13715 9 "	(-) " 3 "	(6) Dr the amount of excess remittance on account of Current Collections on assessment nos 235 & 952 of the F Division for 97-98 now transferred to 'Deposit' pending adjustment.
			(-) " " 6	(7) Dr Dr under 'arrear' Collections on assessment No 376 of the F Division for 96-97 also transferred to Deposit.

Heads of accounts	As per municipal Statement	As per accompanying Report	Difference More or less	Remarks
			(-) " 5 "	(8) The difference represents the net amount that should be deducted from 'Current' Collections as erroneously entered in the accounts, under the circumstances set forth in remark no. (2) above
6) Tolls gross receipts	25557 1 8	25538 3 8	(-) " 11 "	(9) Dr Do arrear Dr Dr
			(+) 1 2 "	(10) The amount of warrant fees realized and erroneously credited to 4 (f) warrant fees, now transferred to this head in the same manner as interest realization, on the ground that the District Board was entitled to their share of the same.
Less Local fund Share	8512 11 11	8501 11 7	(-) 11 " 4	(11) Dr. The District Boards one third Share of the Expenditure of Rs 33-1-4 incurred in the repairs of Toll gates (vide note (3)) but which was erroneously expunged from that head and from I (2) Repairs Buildings now adjusted in rectification the sum paid in excess to the District Board, has been correctly debited to "advances Recoverable"
Net " "	17026 5 9	17036 8 1	(+) 12 2 4	(12) Dr the total amount by which the municipal Revenue from Tolls should be increased with reference to the adjustments mentioned in Remarks nos (10) & (11) above.
4. f (i) Warrant fees	405 8 "	390 " "	(-) 1 2 "	vide remark no 10 above.
			(-) 14 6 "	The difference represents the account of debtor to fees erroneously credited to this head, now adjusted by transfer

Heads of Accounts	As per Municipal Statement	As per accompanying Report	Difference More or Less	Remarks
				the tax on the following numbers sanctioned to be written off but erroneously shown as outstanding, now adjusted (nos 985, 988, 995, 997, 1004 A, 1001 and 1027 of E. Division for 95-96).
			(+) 96	(59) Do the sum by which the aggregate amounts sanctioned to be written off was shown less in consequence of incorrect totalling of the Rural Sums concerned now adjusted.
Cols 8	526 5 6	518 15 6	(-) 7 6	(60) Do the net decrease in the balance in consequence of the adjustments referred to the remarks nos (56) to 59 above.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2926/11

Recd: No 14 dated 18-10-89

Read and recorded with the
mark that the Secretary will attend
the Suggestions made by the Auditor.
Long delay is much to be regretted.

Current No. 803/Eng of 1889
Submitted to the Secretary
Government Local and Municipal
Amant through the Collector of
[illegible].

With reference to Para 7. C.
Municipal has given up the water tax on
Crown lands from 88-89.

J. A. Vanderyar.
Chairman.

DESPATCHED.
[illegible] 1890

, DATED

No.

A A A A A A A

GOVERNMENT.

DITTO.

FILED UP, BEING MEANT FOR DESPATCH
ORIGINAL.

A = Copy in full.
B = Not to be copied
C = Copy abstract only.
D = Copy heading only.