

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 1658 M

DATED 10-11-99

[Despatch Abstract.]

Accounts

Recording with Remark, the report
on the audit of the — of the Municipal
Municipality for 1898-99.

BACK PAPERS.

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

FURTHER PAPERS.

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

Current No. 1791
Aug 1899

Local & Munl. (1899) Department.



CURRENT No. 285221



From

The Accountant General
Madras.

In
his

Order.

No. 1658/11/99

Recorded

2. The Chairman should take

steps to see that the defects noticed
in the audit do not recur.

ZKA
8/11/99

9/8.11.99

Dated 27th September 1899

Received } 3rd Nov 99

Registered

Enclosures in

Spare copies ..

SUBJECT.

Forwarding Report on the
audit of the Mangalore
Municipal Acts for 98-99

To The Accountant General
Chairman, M.C. Mangalore
13/11/99

22/11
7/11

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL & MUNICIPAL DEPT
CURRENT No. 2852M

Report on the audit of the accounts of the Mangalore
Municipality for the year 1898-99.

Dated 26 August 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 Mangalore Municipality for the year 1898-99.

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. 9841.4.11, is in agreement with that appearing in the Bank Pass Book, allowing for outstanding cheques, for deposits, and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations made in the figures already reported to Government by the Municipality. These have been carried out in red ink in the other Statements : or

5. As the audit was completed before the submission by the Municipality of its Annual report, the figures contained in the accompaniments to the latter should agree exactly with those in the Statements hereto appended.

6. The audit was conducted in accordance with the rules on the subject, and a note on the defects discovered during it has been forwarded to the Chairman. The general result is Satisfactory. Indeavour are being made to remedy defects.

i. I attach an abstract of the defects noticed during the course of the Audit.

I have &c
Charles Brito
Asst Insp L. F. Accts.

Forwarded to the Accountant-General

(sd) W. J. F. Williamson.

Assistant Accountant-General
and Inspector of Local Fund Accounts

L. F. D.

Pl 9

Forwarded to the Secretary to Government
Local and Municipal Department, Fort St. George,
through the chairman of Municipal Council
Mangalore, and the Collector of South Canara.

Fort St. George
Accountant-General's Office
27th September 99

W. J. F. Williamson

Accountant-General.

16. Div. C. No. 1791 of 99.

Forwarded to the Chairman, Municipal
Council, Mangalore,
South Canara Collector's Office,
Mangalore, 30 October 1899

Acting Collector.

3. 10. 99

Submitted to Government.

2. In connection with the Abstract of Defects attached to the
Report, it is respectfully submitted that the audit of the accounts
for 1897-98 having taken place towards the close of 1898-1899, it
was not possible to attend to, or guard against, most of the defects,
then pointed out, in the accounts of 1898-1899.

Municipal Office, Mangalore,
28th October 1899.

Chairman, M. C.

28. 10.

Abstract of defects in the accounts of the Mangalore Municipality
for the year 1898-99.

Note.—In the case of items printed in thick type, each instance should be counted as a separate defect, while, as regards
the rest, each objection should be treated as a single mistake, irrespective of the number of instances.

No.	Particulars.	Number of defects noticed.	References to paragraphs of the audit notes.	REMARKS.
RECEIPTS.				
1	Short credits	1		
2	Revenue foregone	1		
3	Delays of more than a week in remittance or credit	1		
4	Defects which have, or are likely to, lead to irregularities, such as—			
	a) Too many bills, &c., issued to bill collectors at one time	1		
	b) Bills, &c., not periodically checked by Manager or Secretary	1		
	(c) Preparation of double sets of bills	1		
	(d) Blank bills neither defaced nor used for subsequent year	1		
	(e) Manuscript or locally printed bills used	1		
	(f) Differences between figures in foils and counterfoils	1		
	(g) Bills not cancelled with "Warrant," "Written off" or "Remitted" stamps	1		
	(h) Others	1		
5	Other defects connected with receipts	12		31(-) 267. 8(1) 58(6).
D. C. B. STATEMENTS.				
6	Defects in connection with the fixing of the demand	1		10
7	Defects in connection with the grant of vacancy remissions	1		
8	Want of competent authority for remissions or writes off	1		
9	Irregular remissions (a)	1		9
10	Bill and warrant receipts wanting in support of outstandings, remissions, or writes off	3		
11	Omissions and mistakes in arrear demand register	1		
12	Other defects connected with D. C. B. Statements	1		
PAYMENTS AND PAYMENT VOUCHERS.				
13	Want of vouchers, sub-vouchers and payees' receipts or acknowledgments, stamped where necessary	1		
14	Money drawn and charged off before actual payment	1		
15	Excess payments (b)	1		
16	Objectionable charges (c)	1		

(a) This head is intended for cases in which the Council exceeds its powers.

(b) Against this head should be shown payments which though admissible in themselves have been made in excess of the amounts due.

(c) This head is intended for payments not covered by rules, or in which the amounts have been incorrectly charged to Municipal funds.

No.	Particulars.	Number of defects noticed.	References to paragraphs of the audit notes.	REMARKS.
PAYMENTS AND PAYMENT VOUCHERS—cont.				
17	Want of competent sanction for charges ..	1	11.	
18	Want of, or defects in, check-measurement, disbursement, and other certificates, as also countersignatures, pass orders, &c. ..	10	12. 21	
19	Other defects connected with payments and payment vouchers ..			
ADVANCES.				
20	Wrongly or unnecessarily made ..			
21	Wrongly charged off to service head direct ..			
22	Undue delays in adjustment ..			
23	Other defects connected with advances ..	1	22	
DEPOSITS.				
24	Security not taken ..	9	25	
25	Pass books or other documents not produced (a) ..			
26	Deposits kept out of account ..			
27	Undue delays in adjustment ..			
28	Other defects connected with deposits ..	2	23. 24	
RECORDS.				
29	Registers, &c., not maintained, or not in standard form (b) ..	12	28	
30	Registers, &c., badly or incompletely kept (b) ..			
31	Defects in maintenance of registers, &c. (b) ..	2	26. 27	
ACTION TAKEN ON PREVIOUS AUDIT NOTES.				
32	Recoveries not effected ..			
33	Vouchers and receipts not produced ..			
34	Sanctions not produced ..			
35	Other defects not remedied ..			
MISCELLANEOUS.				
36	Certificate of verification of stock of bills, &c., by Chairman or Secretary, not furnished ..	1	32	
37	Stock of bills, &c., not properly accounted for (c) ..		29. 30	
38	Delays in disposal or sale of distrained property ..			
39	Errors in classification ..	1	33	
40	Miscellaneous ..			

(a) This head refers to security deposits only.

(b) Similar heads should be given in the audit notes. Under the first two a list of the registers concerned should be given in the notes, while under the last may be noted the several defects discovered.

(c) For the purpose of this head the stock should be verified with the entries in the Stock register of bills, licences, &c. Each book missing is to be treated as a separate item.

Cam Mangalore

Date, 26th August 1899.

(Signature) Charles Brito

(Designation) Asst Insp. 7th Det

STATEMENT I.

Revenues and Receipts of the Municipal Fund of the Town of Mangalore during the official year 1898-99.

Heads of Account.	ACTUALS, 1898-99.			Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.		
	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—						
(a) Municipal Fund ..	3441	7	5			
(b) Endowments ..	741	14	6			
(c) Water and Drainage Tax Fund.				4183	5	11
Total ..				4183	5	11
2. MUNICIPAL RATES AND TAXES—						
(a) Tax on arts, &c. (section 53) ..	6291	6	6			
(b) Tax on buildings (section 63) ..	14186	1	2			
(c) Tax on lands (section 63) ..	1915	4	3			
(d) Water and Drainage Tax on buildings and lands (sec. 75).						
(e) Tax on vehicles with springs and palanquins, &c. (sec. 77).	1379					
(f) Tax on animals (section 77) ..	1703	8				
(g) Tax on carts and other vehicles without springs (section 85).	1099					
(h) Tax on private, menial and domestic male servants (section 96-A) ..						
(i) Tolls (section 91)—						
Gross receipts ..	2325			2325		
Less L. F. share.						
(j) Penalties on account of—						
(i) Tax on arts ..	1	2				
(ii) Tax on buildings ..	2	9				
(iii) Tax on lands ..		1	6			
(iv) Water and Drainage Tax on buildings and lands.						
(v) Tax on vehicles, &c. ..	1	2				
(vi) Tax on animals ..	1	4				
(vii) Tax on carts, &c. ..	85	14				
(viii) Tax on private, menial and domestic male servants ..						
(ix) Evasion of tolls						
Carried over				29191	4	5
				29191	4	5

STATEMENT I—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				29,191	4	5	30,180		
3. REALIZATIONS UNDER SPECIAL ACTS—									
(a) Pounds									
(b) Ferry rents									
(c) Fees under Act II of 1888 ..	130			130			150		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
(a) Rent of lands, houses, &c.—									
(i) Rent of lands *	753	6					820		
(ii) Rent of buildings	1,189	15					1,200		
(iii) Avenue receipts	613	2	7				500		
(iv) Fees from travellers' bunga- lows	138	12					150		
(v) Choultry rents									
(vi) Sale-proceeds of lands and buildings							160		
(vii) Produce of lands, gardens, &c.	165	13	7				50		
(viii) Sale-proceeds of old mate- rials, empty oil-cans, packing cases, &c.	53	14	2				500		
(b) Conservancy receipts—									
Sale-proceeds of night soil, street refuse, &c. ..	567								
(c) Income from Educational Insti- tutions—									
(i) School fees	433	7	9				450		
(ii) Other receipts									
(d) Income from Medical Insti- tutions—									
(i) Sale-proceeds and composi- tion fees of medicines ..	115	15					120		
(ii) Other receipts									
(e) Income from markets and slaughter-houses—									
(i) Income from markets	3,829	15					3,800		
(ii) Income from slaughter- houses	495	8					500		
Carried over ..	8,356	13	1	29,321	4	5	38,580		
* Includes the									

* Includes other collections
X to Rural interest of Rs 3-60

STATEMENT I.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	8356	13	1	29,321	4	5	38580	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.									
(f) Other Fees—									
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	519	4	.				650	.	.
(ii) License fees	1349	4	.				1300	.	.
(iii) Cart-stand fees	223	.	.				220	.	.
(iv) Vaccination Fees									
(v) Miscellaneous Fees	18	4	.				20	.	.
(g) Fines—									
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..	95	.	.				100	.	.
(ii) Fines under Municipal and other Acts	69	4	.				100	.	.
(h) Interest on Investments—									
(i) General, including choultries.	219	15	2				220	.	.
(ii) Educational									
(iii) Medical									
(i) Premium on loans				10850	12	3			
5. GRANTS AND CONTRIBUTIONS—									
(a) From Government—									
(i) Education—									
Normal stipends									
Buildings									
Schools	176	15	.				200	.	.
Other purposes	60		.				60	.	.
(ii) Medical									
Carried over ..	236	15	.	40,172	.	8	41450	.	.

5
STATEMENT I—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	236	15		40,172	-	8	4450		
5. GRANTS AND CONTRIBUTIONS—cont.									
(a) From Government—cont.									
(iii) Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
(b) From Local Boards—									
(i) Education ..									
(ii) Medical ..	1600						1600		
(iii) Other purposes ..	704	6	7				950		
(c) Other grants and contributions—									
(i) Education ..									
(ii) Medical ..									
(iii) Other purposes ..									
6. MISCELLANEOUS—				2541	5	7			
(a) Recoveries on account of services rendered to private indi- viduals—									
(i) Private scavenging ..	1951	1	11				2000		
(ii) Laying pipes to private houses ..									
(iii) Other purposes ..	14	3	2				10		
(b) Other items—									
(i) Fishery rents ..									
(ii) Refunds of expenditure of previous years ..	69	15	7				50		
(iii) Fees for numbering carts ..		4					10		
(iv) Other items ..	32	7	4	2068			30		
Carried over ..				44781	6	3	46100		

6
STATEMENT I—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				44,781	6	3	46,100		
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									
(ii) Others	210	14		210	14		220		
Total Receipts ..				44,992	4	3	46,320		
Add opening balance ..				4,183	5	11	4,180		
Grand Total ..				49,175	10	2	50,500		

NOTE TO STATEMENT I.

- The tax on arts, &c., is levied on ~~the first~~ all classes.
- The tax on buildings is levied at $6\frac{1}{4}$ per cent., and the tax on lands at $6\frac{1}{4}$ per cent. of rent value.
- The water and drainage tax on buildings and lands is levied at ~~per cent.~~ ^{not} per cent.
- The tax on vehicles and animals is levied at the maximum rates.
- The tax on carts, &c., is levied at Rs. 4 per cart per annum.
- The tax on private menial, and domestic male servants is levied at Rs. ~~per mensem for each servant.~~ ^{not} per mensem for each servant.
- Tolls are levied at the maximum rates.
- License fees are levied at the rates sanctioned in G.O. $\frac{734.9m}{2.7.88}$, $\frac{2879m}{3.3.91}$, $\frac{1121m}{17.7.91}$, $\frac{1360m}{26.8.91}$ Mis.
- The house-tax registers were last revised in the official year 1898-99, and the land tax registers in the same official year 1898-99.
- The total extent of land assessed is ~~not known~~ acres.
- The mode of estimating the annual rental of houses and lands is as given in the last administration report (with the following exceptions:—)

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Mangalore
during the official year 1898-99.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT 1—Public Works—									
1. NEW WORKS—									
(a) Communications	56	11	2				60		
(b) Buildings	653	10	3				1000		
(c) Drainage									
(d) Water-supply									
(e) Miscellaneous public improvements				710	5	5			
2. REPAIRS—									
(a) Communications	6262	10	3				6300		
(b) Buildings	836	10	2				1000		
(c) Drainage—									
(i) Repairs to works									
(ii) Establishment	989	4	7				1000		
(iii) Contingencies									
(d) Water-supply—									
(i) Repairs to works, machinery, &c.	21	11	11				100		
(ii) Establishment									
(iii) Contingencies									
(e) Miscellaneous public improvements				8110	4	11			
3. (a) General Establishment	575	12					580		
(b) Contingencies	4	8	3	580	4	3	10		
4. TOOLS AND PLANT AND OTHER STORES.	100	12		100	12		110		
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				9501	10	7	10,160		
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									
Carried over									

STATEMENT II—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT 2—Education—cont.									
2. MUNICIPAL SCHOOLS—cont.									
(ii) On salary-results system—									
(a) Fixed payments	1311	10	9				1320		
(b) Result grants	307	11	6				300		
(c) Contingencies	169	14		1789	4	3	180		
3. SALARY GRANTS	521	2		521	2		520		
4. FIXED AND RESULTS GRANTS ..	1800			1800			1800		
5. BUILDING, FURNITURE, &c., GRANTS.							250		
6. INSPECTION—									
(i) Establishment	207						220		
(ii) Contingencies	12			219			30		
7. MISCELLANEOUS—									
(a) General Gymnasium—									
(i) Establishment									
(ii) Contingencies									
(b) General Drawing—									
(i) Establishment									
(ii) Contingencies									
(c) Other items									
8. CONTRIBUTIONS TO LOCAL BOARDS FOR—									
(i) Inspection									
(ii) Drawing and gymnastic instruction									
Total, Grant 2 ..				4329	6	3	4620		
GRANT 3—Medical Services, Sanitation, &c.—									
1. HOSPITALS AND DISPENSARIES—									
(a) Establishment	2823	3	6				2840		
(b) Medicines and supplies ..	2355	3	2				2200		
(c) Diet of patients	935	13	2				900		
Carried over ..	6114	3	10				5940		

STATEMENT II—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	6,114	3	10				5,940		
GRANT 3—Medical Services, Sanitation, &c.—cont.									
1. HOSPITALS AND DISPENSARIES—cont.									
(i) Sundries and contingencies ..	406	15	8				500		
(e) Contributions to—									
(i) Government ..									
(ii) Local Boards ..									
(iii) Other bodies ..	357	8	4	6,878	11	6	360		
2. (a) CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
(i) Medical College ..									
(ii) Sanitary inspection ..	151						150		
(iii) Medical Reserve Staff ..									
(b) Contributions to Local Boards, &c., for—									
(i) Medical Schools ..									
(ii) Reserve Staff ..									
(c) Other contributions ..				151					
3. VACCINATION—									
(a) Establishment ..	336						340		
(b) Contingencies ..	18		2				30		
(c) Contributions to Local Boards ..	100			454		2	100		
4. REGISTRATION OF BIRTHS AND DEATHS—									
(a) Establishment ..	201	10					250		
(b) Contingencies ..				201	10				
5. SANITATION—									
(a) Conservancy, Road-cleaning and Road-watering—									
(i) Establishment ..	5,341	8	9				5,360		
(ii) Other charges ..	903	6	1				1,000		
(b) Private scavenging—									
(i) Establishment ..	1,481	10	6				1,600		
(ii) Other charges ..	40						60		
(c) Epidemic charges ..	2,346	13	1				2,200		
(d) Fairs and festivals ..									
(e) Other sanitary outlay ..	82	6					100		
(f) Manufacture of Bandrette ..	8	14					50		
Total, Grant 3 ..				10,204	10	5			
				17,890		1	18,040		

STATEMENT II.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT 4—Lighting and Miscellaneous Municipal Purposes—									
1. LIGHTING—									
(a) Establishment ..									
(b) Contingencies ..	2,008	13		2,008	13		2,300		
2. (i) MARKETS—									
(a) Establishment ..	324	9	9				330		
(b) Contingencies ..	17	1	11	341	11	8	40		
(ii) SLAUGHTER-HOUSES—									
(a) Establishment ..									
(b) Contingencies ..									
3. CHOLTRIES—									
(a) Establishment ..									
(b) Contingencies ..									
(c) Feeding travellers ..									
TRAVELLERS' BUNGALOWS—									
(a) Establishment ..	36						40		
(b) Contingencies ..				36					
5. AVENUES—									
(a) Establishment ..									
(b) Contingencies ..	402	14	1	402	14	1	400		
6. PUBLIC GARDEN—									
(a) Establishment ..	60						60		
(b) Contingencies ..				60					
7. SURVEY OF LAND ..									
8. FIRE—									
(a) Establishment ..									
(b) Other charges ..	35	12	5	35	12	5	100		
Carried over ..				2,885	3	2	3,270		

STATEMENT II—cont.

Heads of Account.	ACTUALS, 1898-99.			Totals of Major heads.			Revised Estimate for 1898-99.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
EXTRAORDINARY AND DEBT —cont.									
3. ADVANCES RECOVERABLE—									
(a) Permanent ..									
(b) Other ..	50			50					
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
5. DISCOUNT ..									
6. PENSIONS AND GRATUITIES ..									
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
(a) In Government securities or Savings Bank ..									
(b) In other securities ..									
Total, Extraordinary and Debt ..				63	9	4	50		
Add—Total Grant 5 ..				3908	4	4	3950		
Do. do. 4 ..				3641	6	8	4120		
Do. do. 3 ..				17890		1	18040		
Do. do. 2 ..				4329	6	3	4620		
Do. do. 1 ..				9501	10	7	10160		
Total Expenditure ..				39334	5	3	40940		
BALANCES—									
(a) Municipal Fund ..	9019	1	8				8730		
(b) Endowments ..	822	3	3				830		
(c) Water and Drainage Tax Fund.				9841	4	11			
Grand Total ..				49175	10	2	50500		

NOTE TO STATEMENT II.

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

LIABILITIES.			ASSETS.		
RS.	A.	P.	RS.	A.	P.
Balance of loans ..			Municipal balance ..		
Deposits to be adjusted ..	2642	4 6	{ Cash ..	5841	4 11 8
Other liabilities (in detail) ..			{ Securities ..		
			{ Cash ..	2642	4 6
			{ Post Office Savings Bank ..		
			Deposit balance ..		
			{ Government Promissory Notes.		
			{ Landed Property		
			{ Other Securities.		
			Sinking Fund investments ..		
			Other investments <i>Banque Fund.</i>	4000	
			Funded Capital of Endowed Institutions.		
			{ Securities ..	2300	
			{ Landed property ..		
			<i>Cash</i>	822	3 3
			Total ..	18763	9 5
			Value of Premises, &c. ..	73000	
			Do. of Tools and Plant ..	1450	
			Do. of Live-stock ..		
			Do. of Furniture ..	1450	
			Arrears of Taxes, &c. ..	2968	9 2
			Other Assets (in detail) ..		
			Total ..	78868	9 2
			Claims—		
			Advances Recoverable—		
			Permanent Advances ..	160	
			Advances for Works, &c. ..	210	
			Total ..	210	
			Add Balance ..	95219	14 1
			Total ..	97862	2 7
			Grand Total ..	97862	2 7

STATEMENT III.

Abstract of Deposits Account for the year 1898-99.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	2341	7	7				
1. Deposits by renters ..	2456	6		1. Credited to Municipal Funds ..	2215	12	8
2. Do. by contractors ..	140			2. Returned to renters ..	17	8	
3. Do. as security by Municipal servants ..				3. Do. to contractors ..	225		
4. Other deposits under the Act or Bye-laws ..	193	13	7	4. Do. to Municipalservants.			
				5. Paid to other depositors ..	31	2	
Total, Receipts ..	2790	3	7	Total ..	2489	6	8
Total including balance ..	5131	11	2	Balance ..	2642	4	6
				Total including balance ..	5131	11	2

* DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O Savings Bank and other securities.)

Class of Deposit.	Amount.	Year.	REMARKS.
RS.	A.	P.	
Renters' deposits ..	2223	14	1898-99
Contractors' deposits ..	10		1897-98
	125		1898-99
Municipal servants' deposits ..			
Other deposits (to be specified)			
(1) By private parties for work viz for planing of animal houses	10	5	1891-92
	10		1892-93
	40		1893-94
	20		1894-95
	31	5	1896-97
	1	2	1897-98
	12	3	1898-99
(2) License fees	8		1897-98
	142	8	1898-99
(3) Taxes on vehicles, Animals & carts in advance	13	8	1898-99
(4) Excess Collections	1	15	1898-99
Total ..	2642	4	6

STATEMENT IV-A.

Demand, Collection and Balance Statement for the year 1898-99 (CURRENT).

(NOTE.—When the figures in column 5 are increased owing to the inclusion of penal interest, a note should be made thus "(a) includes penal interest of Rs."

Particulars.	1	2	3	4	5	6	7	8	REMARKS.
		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).	
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	7081	8		250	5976			849	
2. " buildings	15095	12	6		13957	13		1081	8
3. " lands ..	2036	1			1912	10		123	6
4. Water and drainage tax on buildings.									
5. " " lands ..									
6. Tax on private, menial and domestic male servants									
7. Tolls (gross receipts)	2325				2325				
8. Market rents ..	3728	8			3728	8			
9. Slaughter-house fees	470				470				
10. Rent of cart-stands	223				223				
11. Private scavenging fees ..	1992	10	3		1915	9			
12. Tax on vehicles with springs, &c.	1573				1493				
13. " animals	1701				1641				
14. " carts, &c.	1078				1074				
15. Warrant fees	788				503				
16. Rent of lands ..	700				700				
17. Rent of buildings ..	813	8			413	8			
18. License fees on vehicles 1894	1002	4			982	4			
Total ..	40608	3	9	250	37315	6		2813	15

Penal interest
on arrears Rs. 99 900

STATEMENT IV-B.
Demand, Collection and Balance Statement for the year 1898-99 (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.
	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.	44	6	302	6	346	6	315	6	31	6			87	9	1895-96, 96-97 & 97-98
2. " buildings	58	6	117	6	175	12	228	3							
3. " lands			245	11	3	5	2	9		12					
4. Water and drainage tax on buildings.			3	5											
5. " " on lands.															
6. Tax on private, menial and domestic male servants															
7. Tolls															
8. Market rents															
9. Slaughter-house fees															
10. Rent of cart-stands															
11. Private scavenging fees															
12. Tax on vehicles with springs, &c.															
13. " animals															
14. " carts, &c.															
15. Varrant fees															
16. Rent of lands															
17. Rent of buildings															
18. License fees under section 188.															
Total ..	168	11	1727	7	1896	2	1584	3	151	13	4	5	152	9	1895-96 & 96-97

STATEMENT V.
Abstract of Transactions under Advances.

	RS.	A. P.
(1) Total amount outstanding at the beginning of the year	370	14
(2) Amount advanced during the year	1618	10 4
Total ..	1984	8 4
(3) Amount adjusted during the year—		
(a) On account of advances made during the year	Rs. 1563-10-4	
(b) Do. do. previous years	Rs. 210-14-	1774 8 4
Balance outstanding at the end of the year * ..	210	
Total ..	1984	8 4

* DETAILS OF BALANCE.

(Years need not be given in the case of permanent advances, which should be entered first under a separate heading.)

Years.	Particulars.	Amount.	Years.	Particulars.	Amount.
1898-99	Permanent Advances	* Rs. 160		* Historical & Literary Office	
	To a High Court in Madras for presentation of an appeal in that High Court	50		For Venlock Hospital	Rs 100-0-0
				For orphan children	Rs 40-0-0
				Overseer	Rs 20-0-0
Total		210			

Statement of Differences.

(Note.—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

(Note.—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

STATEMENT VI—cont.

Statement of Differences - cont.