

Local & Munl. ¹⁸⁹⁹ (~~190~~) Department.

PRINTED.

G.O., No. 210 m

DATED 16. 2. 99.

[Despatch Abstract.]

Accounts:-

Circulating, for all
Municipal Councils, for adoption,
revised forms of the Report & the Budget
Statements I, II, III, IV A, & IV B.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras. LOCAL AND MUNICIPAL.

Recd.

Regd.

1899.

Enclosures

Spare copies

G.O., No. 210 M., 16th February 1899.

FEBRUARY.

Accounts.

Circulating, with remarks, to all Municipal Councils for adoption revised forms of annual report and budget statements I, II, III, IV-A and IV-B, and requesting the Superintendent, Government Press, to make the necessary alterations in the forms of the statements issued from the Press.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 1st November 1898, No. 510—L.F.D., forwarding revised forms of statements showing the heads of municipal receipts and charges classified according to the Government of India Resolution.

ORDER—No. 210 M., dated 16th February 1899.

It was not the intention of Government that the classification of the charges in statement II, prescribed in G.O., No. 2193 M., dated 10th December 1891, should be replaced by that adopted in the forms communicated with the resolution of the Government of India, in the Home Department, No. 1-Municipal—68/79, dated 23rd July 1891. Nor does the Government consider it necessary or desirable to make this modification, as it will do away with the division of the service heads into several grants which has been introduced for the sake of administrative convenience. The forms of statements I, II, III, IV-A and IV-B, appended to these Proceedings, in which such of the other alterations suggested by the Accountant-General as commend themselves to Government have been carried out, will now be circulated to all Municipal Councils for adoption.

2. The Superintendent of the Government Press is requested to make the necessary alterations in the forms of the statements issued from the Press.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To the Accountant-General.
„ all Chairmen of Municipal Councils.
„ all Collectors.
„ the Superintendent, Government Press.

Exd. W. 1) Moss.

[Appendix.

APPENDIX.

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

	Actuals, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.		Revised Estimate for 1898-99.		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.						
1	2	3	4	5	6	7	8	9
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Balance brought forward—								
(a) Municipal fund								
(b) Endowments								
(c) Water and drainage tax fund								
2. Municipal Rates and Taxes—								
(a) Tax on arts, &c. (section 53)								
(b) Tax on buildings (section 63)								
(c) Tax on lands (section 63)								
(d) Water and drainage tax on buildings and lands (section 75)								
(e) Tax on vehicles with springs and palanquins (section 77)								
(f) Tax on animals (section 77)								
(g) Tax on carts and other vehicles without springs (section 85)								
(h) Tax on private menial and domestic male servants (section 96A)								
(i) Tolls (section 91)—								
Gross receipts								
Less Local fund share								
(j) Penalties on account of—								
(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								
3. Realizations under Special Acts—								
(a) Pounds								
(b) Ferry rents								
(c) Fees under Act II of 1888								
4. Revenue derived from Municipal property and powers apart from taxation—								
(a) Rent of lands, houses, &c.—								
(i) Rent of lands								
(ii) Rent of buildings								
(iii) Avenue receipts								
(iv) Fees from travellers' bungalows								
(v) Choultry rents								
(vi) Sale-proceeds of lands and buildings								
(vii) Produce of lands, gardens, &c.								
(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c.								
(b) Conservancy receipts—								
Sale-proceeds of night-soil, street refuse, &c.								
(c) Income from Educational institutions—								
(i) School fees								
(ii) Other receipts								
(d) Income from Medical institutions—								
(i) Sale-proceeds and composition fees of medicines								
(ii) Other receipts								
(e) Income from markets and slaughter-houses—								
(i) Income from markets								
(ii) Income from slaughter-houses								
(f) Other fees—								
(i) Warrant and distraint fees and recoveries on account of incidental expenses								
(ii) License fees								
(iii) Cart-stand fees								
(iv) Vaccination fees								
(v) Miscellaneous fees								
(g) Fines—								
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act								
(ii) Fines under Municipal and other Acts								

* 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
during the official year 1898-99—continued.

1	Actuals, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.		Revised Estimate for 1898-99.		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.
1	2	3	4	5	6	7	8	9
4. Revenue derived from Municipal property, &c.—cont.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
(A) Interest on investments—								
(i) General, including choultries ..								
(ii) Educational								
(iii) Medical								
(f) Premium on loans								
5. Grants and Contributions—								
(a) From Government—								
(i) Education—								
Normal stipends								
Buildings								
Schools								
Other purposes								
(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								
(ii) Laying pipes to private houses								
(iii) Other purposes								
(b) Other items—								
(i) Fishery rents								
(ii) Refunds of expenditure of previous years								
(iii) Fees for numbering carts								
(iv) Other items								
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 †								
Total Receipts								
Grand Total								

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† 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. ‡

- The tax on arts, &c., is levied on the first — classes.
 - The tax on buildings is levied at — per cent. and the tax on lands at — per cent. of rent value.
 - The water and drainage tax on buildings and lands is levied at — annas — for every 80 square yards.
 - The tax on vehicles and animals is levied at — per cent.
 - The tax on carts, &c., is levied at Rs. — the maximum rates.
 - The tax on private, menial and domestic male servants is levied at Rs. — per mensem for each servant.
 - Tolls are levied at — the maximum rates.
 - License-fees are levied at the rates sanctioned in G.O.
 - The house-tax registers were last revised in the official year — and the land-tax registers in the official year —.
 - The total extent of land assessed is — acres.
 - The mode of estimating the annual rental of houses and lands is as follows:—
- ‡ 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
for the official year 1898-99.

1	Actuals, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.		Revised Estimate for 1898-99.		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.
1	2	3	4	5	6	7	8	9
GRANT 1 (Public Works)—	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. New Works—								
(a) Communications								
(b) Buildings †								
(c) Drainage								
(d) Water-supply								
(e) Miscellaneous public improvements								
2. Repairs—								
(a) Communications								
(b) Buildings †								
(c) Drainage—								
(i) Repairs to works								
(ii) Establishment								
(iii) Contingencies								
(d) Water-supply—								
(i) Repairs to works, machinery, &c.								
(ii) Establishment ‡								
(iii) Contingencies								
(e) Miscellaneous public improvements								
3. (a) General Establishment								
(b) Contingencies								
4. Tools and plant and other stores								
5. Contributions—								
(a) To Local Boards for works								
(b) To Provincial funds for scrutiny of estimates, &c.								
(c) To others for public works								
Total, Grant 1								
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-results system—								
(a) Fixed payments								
(b) Result stipends								
(c) Contingencies								
3. Salary grants								
4. Fixed and results grants								
5. Building, furniture, &c., grants								
6. Inspection—								
(i) Establishment								
(ii) Contingencies								
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								

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† 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
for the official year 1898-99—cont.

1	Actuals, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.		Revised Estimate for 1898-99.		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.
1	2	3	4	5	6	7	8	9
GRANT 3 (Medical Services, Sanitation, &c.)—								
1. Hospitals and Dispensaries—								
(a) Establishment								
(b) Medicines and supplies								
(c) Diet of patients								
(d) Sundries and contingencies								
(e) Contributions to—								
(i) Government								
(ii) Local Boards								
(iii) Other bodies								
2. (a) Contributions to Provincial Funds for—								
(i) Medical College								
(ii) Sanitary inspection								
(iii) Medical reserve staff								
(b) Contributions to Local Boards, &c., for—								
(i) Medical schools								
(ii) Reserve staff								
&c., &c., &c.								
(c) Other contributions								
3. Vaccination—								
(a) Establishment								
(b) Contingencies								
(c) Contributions to Local Boards								
4. Registration of Births and Deaths—								
(a) Establishment								
(b) Contingencies								
5. Sanitation—								
(a) Conservancy, Road-cleaning and Road-watering—								
(i) Establishment								
(ii) Other charges †								
(b) Private scavenging—								
(i) Establishment ‡								
(ii) Other charges §								
(c) Epidemic charges								
(d) Fairs and festivals								
(e) Other sanitary outlay								
Total, Grant 3								
GRANT 4 (Lighting and Miscellaneous Municipal Purposes)—								
1. Lighting—								
(a) Establishment								
(b) Contingencies								
2. (i) Markets —								
(a) Establishment								
(b) Contingencies								
(ii) Slaughter-houses —								
(a) Establishment								
(b) Contingencies								

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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.

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

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

1	Actuals, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.		Revised Estimate for 1898-99.		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.
1	2	3	4	5	6	7	8	9
GRANT 4 (Lighting and Miscellaneous Municipal Purposes)—cont.								
3. Choultries—								
(a) Establishment								
(b) Contingencies								
(c) Feeding Travellers								
4. Travellers' Bungalows—								
(a) Establishment								
(b) Contingencies								
5. Avenues—								
(a) Establishment								
(b) Contingencies								
6. Public Garden—								
(a) Establishment								
(b) Contingencies								
7. Survey of land								
8. Fire—								
(a) Establishment								
(b) Other charges †								
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								
(b) Other purposes								
(ii) Rewards for destruction of pigs and dogs								
(iii) Stationery and Printing								
(iv) Compensation for lands								
(v) Law charges								
(vi) Charges for numbering carts								
(vii) Other items								
Total, Grant 4								
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								
(c) Contingencies								
(d) Collection of Municipal Taxes—								
(i) Establishment								
(ii) Contingencies								
(e) Collection of Tolls—								
(i) Establishment								
(ii) Contingencies								
2. (a) Contribution for Central office and Audit establishments								
(b) Contribution for the salary of the Collector's office Municipal clerk								
Total, Grant 5								
Extraordinary and Debt—								
1. Repayment of Debt—								
(a) Instalments paid during the year								
(b) Invested on account of Sinking Fund (Par value of securities purchased)								
(c) Charges of investment								

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

260
27/3

Government {1899} of Madras.
LOCAL AND MUNICIPAL.

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
1. Tax on arts, &c.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	A. B. C. &c.
2. Do. buildings								
3. Do. lands								
4. Water and drainage tax on buildings								
5. Water and drainage tax 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. Tax on animals								
14. Do. carts, &c.								
15. Warrant fees								
Total								

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

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Proof for approval

Stated off as received 12/2/99

DKA 29/3

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To the Accountant-General.
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Exd. W 1/Moss.

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APPENDIX.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of during the official year 1898-99.

	Actuals, 1898-99.						Budget Estimate for 1898-99, including subsequent allotments.			Revised Estimate for 1898-99.			Actuals, 1897-98 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
1. Balance brought forward—	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
(a) Municipal fund															
(b) Endowments															
(c) Water and drainage tax fund															
2. Municipal Rates and Taxes—															
(a) Tax on arts, &c. (section 53)															
(b) Tax on buildings (section 63)															
(c) Tax on lands (section 63)															
(d) Water and drainage tax on buildings and lands (section 75)															
(e) Tax on vehicles with springs and palanquins (section 77)															
(f) Tax on animals (section 77)															
(g) Tax on carts and other vehicles without springs (section 85)															
(h) Tax on private menial and domestic male servants (section 96A)															
(i) Tolls (section 91)—															
Gross receipts															
Less Local fund share															
(j) Penalties on account of—															
(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															
3. Realizations under Special Acts—															
(a) Pounds															
(b) Ferry rents															
(c) Fees under Act II of 1888															
4. Revenue derived from Municipal property and powers apart from taxation—															
(a) Rent of lands, houses, &c.—															
(i) Rent of lands															
(ii) Rent of buildings															
(iii) Avenue receipts															
(iv) Fees from travellers' bungalows															
(v) Choultry rents															
(vi) Sale-proceeds of lands and buildings															
(vii) Produce of lands, gardens, &c.															
(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c.															
(b) Conservancy receipts—															
Sale-proceeds of night-soil, street refuse, &c.															
(c) Income from Educational institutions—															
(i) School fees <i>receptes</i>															
(ii) ~~Other revenue from Educational institutions~~															
(d) Income from Medical institutions—															
(i) Sale-proceeds and composition fees of medicines															
(ii) Other ~~hospital~~ receipts															
(e) Income from markets and slaughter-houses—															
(i) Income from markets															
(ii) Income from slaughter-houses															
(f) Other fees—															
(i) Warrant and distraint fees and recoveries on account of incidental expenses															
(ii) License fees															
(iii) Cart-stand fees															
(iv) Vaccination fees															
(v) Miscellaneous fees															
(g) Fines—															
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act															
(ii) Fines under Municipal and other Acts															

• Statements I and II.

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during the official year 1898-99—continued.

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1	2	3	4	5	6	7	8	9
4. Revenue derived from Municipal property, &c.—cont.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
(4) Interest on investments—								
(i) General, including choultries ..								
(ii) Educational								
(iii) Medical								
(4) Premium on loans								
5. Grants and Contributions—								
(a) From Government—								
(i) Education—								
Normal stipends								
Buildings								
Schools								
Other purposes								
(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								
(ii) Laying pipes to private houses								
(iii) Other purposes								
(b) Other items—								
(i) Fishery rents								
(ii) Refunds of expenditure of previous years								
(iii) Fees for numbering carts								
(iv) Other items								
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 †								
Total Receipts								
Grand Total								

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Note to Statement I. ‡

- The tax on arts, &c., is levied on the first — all — classes.
- The tax on buildings is levied at — per cent. and tax on lands at — per cent. of rent value.
- The water and drainage tax on buildings and lands is levied at — annas — for every 80 square yards.
- The tax on vehicles and animals is levied at — per cent.
- Tax on carts, &c., is levied at Rs. — the maximum rates.
- The tax on private, menial and domestic male servants is levied at Rs. — per mensem for each servant.
- Tolls are levied at — the maximum rates.
- License-fees are levied at the rates sanctioned in G.O.
- The house-tax registers were last revised in the official year — and the land-tax registers in the official year —.
- The total extent of land assessed is — acres.
- The mode of estimating the annual rental of houses and lands is as follows:—

‡ 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 8, 9 and 10 may be left blank.

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

1	Actuals, 1898-99.		Budget Estimate for 1898-99, including subsequent allotments.		Revised Estimate for 1898-99.		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.
1	2	3	4	5	6	7	8	9
GRANT 1 (Public Works)—	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. New Works—								
(a) Communications								
(b) Buildings †								
(c) Drainage								
(d) Water-supply								
(e) Miscellaneous public improvements.								
2. Repairs—								
(a) Communications								
(b) Buildings †								
(c) Drainage—								
(i) Repairs to works								
(ii) Establishment								
(iii) Contingencies								
(d) Water-supply—								
(i) Repairs to works, machinery, &c.								
(ii) Establishment ‡								
(iii) Contingencies								
(e) Miscellaneous public improvements								
3. (a) General Establishment								
(b) Contingencies								
4. Tools and plant and other stores								
5. Contributions—								
(a) To Local Boards for works								
(b) To Provincial funds for scrutiny of estimates, &c.								
(c) To others for public works								
Total, Grant 1								
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-results system—								
(a) Fixed payments								
(b) Result stipends								
(c) Contingencies								
3. Salary grants								
4. Fixed and results grants								
5. Building, furniture, &c., grants								
6. Inspection—								
(i) Establishment								
(ii) Contingencies								
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								

* 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
for the official year 1898-99.

1	Actuals 1898-99.		Budget estimate for 1898-99, including subsequent allotments.		Revised estimate for 1898-99.		Actuals, 1897-98. (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	RS.	A. P.	RS.	A. P.	RS.	A. P.
2. Interest—								
(a) On account of previous years ..								
(b) Do. of current year ..								
3. Advances recoverable—								
(a) Permanent ..								
(b) Other ..								
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 ..								
Total Expenditure ..								
Balances—								
(a) Municipal Fund ..								
(b) Endowments ..								
(c) Water and Drainage Tax Fund ..								
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.

NOTE TO STATEMENT II.†

Position of the Municipality of Liabilities.		on 31st March 1899.	
		Assets.	
Balance of Loans ..	RS.	Municipal Balance	RS.
Deposits to be adjusted ..		Cash ..	
Other Liabilities (in detail) ..		Securities ..	
		Cash ..	
		Post office Savings Bank ..	
		Government Promissory Notes ..	
		Landed property ..	
		Other Securities ..	
		Sinking Fund investments ..	
		Other investments ..	
		Funded Capital of endowed institutions—	
		(1) Securities ..	
		(2) Landed property ..	
		Total ..	
		Value of Premises, &c. ..	
		Do. of Tools and plant ..	
		Do. of Live-stock ..	
		Do. of Furniture ..	
		Arrears of taxes, &c. ..	
		Other assets (in detail) ..	
		Total ..	
		Claims—	
		Advances Recoverable—	
		Permanent advances ..	
		Advances for works, &c. ..	
Total ..		Total ..	

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

STATEMENT III.*—Municipality of
Abstract of Deposits Account for the year 1898-99.

	RS.	A. P.		RS.	A. P.
Balance brought forward ..			1. Credited to Municipal Funds ..		
1. Deposits by renters ..			2. Returned to renters ..		
2. Deposits by contractors ..			3. Returned to contractors ..		
3. Deposits as security by municipal servants ..			4. Returned to municipal servants ..		
4. Other deposits under the Act or bye-laws ..			5. Paid to other depositors ..		
			Total ..		
			Balance ..		
Total, Receipts ..			Total ..		
Total, including balance ..					

* 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.

STATEMENT IV-A.*—Municipality of
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.
1. Tax on arts, &c.								
2. Do. buildings								
3. Do. lands								
4. Water and drainage tax on buildings								
5. Water and drainage tax on lands								
6. Tax on private menial and domestic male servants ..								
7. Tolls (gross receipts) ..								
8. Market rents								
9. Slaughter-house fees ..								
10. Rent of cart-stands ..								
11. Private scavenging fees ..								
12. Tax on vehicles with springs, &c.								
13. Tax on animals								
14. Do. carts, &c.								
15. Warrant fees								
Total								

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

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

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
1. Tax on arts, &c. ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	A. B. C. &c.
2. Do. buildings ..								
3. Do. lands ..								
4. Water and drainage tax on buildings ..								
5. Water and drainage tax 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. Tax on animals ..								
14. Do. carts, &c. ..								
15. Warrant fees ..								
Total ..								

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

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of _____
for the official year 189 -9 .

210 m
16/2/99
Hheads of Account.

189 -9 .

Hheads of Account.	Details of Minor heads.	Totals of Major heads.	Revised Estimate for 189 -9 .
	RS. A. P.	RS. A. P.	RS. A. P.
1. ~~BALANCE BROUGHT FORWARD~~			
a. Municipal Fund Service Heads			
b. Endowments ~~Delit. Heads~~			
c. Water and Drainage Tax Fund.			
Total ..			
1. 2. MUNICIPAL RATES AND TAXES—			
a. Tax on arts, &c. (section 53) ..			
b. Tax on buildings (section 63) ..			
c. Tax on lands (section 63) ..			
d. Water and Drainage Tax on buildings and lands (sec. 75).			
e. Tax on vehicles with springs and palanquins, &c. (section 77).			
f. Tax on animals (section 77) ..			
g. Tax on carts and other vehicles without springs (section 85) ..			
h. Tolls (section 91)—			
Gross receipts, Rs. _____			
Less L. F. share, Rs. _____			
j. ~~x. Tax on domestic male Servants (section 96A) ..~~			
k. ~~x. Penalties on account of taxes, Evasion of tolls &c. The addition in red ink is unnecessary.~~			
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. Evasion of tolls ..			
ix. Tax on servants ..			
Carried over ..			

These alterations are unnecessary.

These details are necessary. The subhead "ix Tax on Servants" however, be inserted below "vii Tax on Carts &c."

3384/m/98

Statement I—cont.

Heads of Account.	189 -9						Revised Estimate for 189 -9		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
4 5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings ..									
Municipal Schools ..									
Other purposes ..									
ii. Medical ..									
iii. Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards—									
i. Educational ..									
ii. Medical ..									
iii. Other purposes ..									
c. Other grants and contributions—									
i. Educational ..									
ii. Medical ..									
iii. Other purposes ..									
5 6. MISCELLANEOUS—									
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging ..									
ii. Laying pipes to private houses ..									
iii. Other purposes ..									
b. Other receipts— items									
i. Refunds of expenditure of previous years ..									
ii. Other items ..									
Total Service Receipts Carried over ..									

STATEMENT I—Cont.

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Total Service Receipts <i>Brought forward</i> ..									
<i>b. 7. EXTRAORDINARY AND DEBT—</i>									
a Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i From Government ..									
ii " <i>Local Boards</i> ..									
iii In the market from private individuals ..									
c. Realizations of sinking fund for repayment of loans.									
d. Refunds of Advances—									
i. Permanent advances ..									
ii. Other advances ..									
e. <i>Deposits</i> <i>Debt</i> ..									
Total Receipts ..									
Total Service and <i>Debt</i> Receipts									
Add opening balance ..									
Grand Total ..									

*All over-payments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account. *This instruction is new, but it is unobjectionable & maybe allowed to stand.*

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on $\frac{\text{the first}}{\text{all}}$ classes.
2. Tax on buildings is levied at $\frac{\text{per cent.}}{\text{annas}}$, and tax on lands at $\frac{\text{per cent on the annual rental value.}}{\text{for every 80 square yards.}}$
3. Water-tax on buildings and lands is levied at $\frac{\text{per cent.}}{\text{the maximum rates}}$
4. Tax on vehicles and animals is levied at $\frac{\text{per cent.}}{\text{the maximum rates}}$
5. Tax on carts, &c., is levied at Rs. $\frac{\text{per cart per annum.}}$
6. Tolls are levied at $\frac{\text{the maximum rates.}}$
7. License-fees are levied at the rates sanctioned in G. O.
8. The house and water and drainage tax registers were last revised in the official year 189 -9, and the land and water and drainage tax registers in the official year 189 -9.
9. The total extent of land assessed is $\frac{\text{acres.}}$
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report with the following exceptions:—

*The words "and water and drainage" should be scored out in Municipalities where this tax is not levied.

Heads of Account.	189 -9						Revised Estimate for 189 -9 e		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Public Health and Convenience (Contd.)									
3. Conservancy and Latrines.									
a. Road cleaning and road watering.									
i. Establishment.									
ii. Charges for purchase, hire, and maintenance of carts and bullocks.									
iii. Contingencies.									
b. Private scavenging.									
i. Establishment.									
ii. Charges for purchase, hire, and maintenance of carts and bullocks.									
iii. Contingencies.									
c. Epidemic Charges.									
i. Establishment.									
ii. Construction and repairs.									
iii. Contingencies.									
d. Arrangements at fairs and festivals.									
e. Other sanitary outlay.									
h. Hospitals and dispensaries.									
a. Establishment.									
b. Medicines and supplies.									
c. Diet of patients.									
d. Sundries and Contingencies.									
e. Contributions to Government.									
f. —do— Local Boards.									
g. —do— other bodies.									

Carried over ..

Heads of Account.	189 -9						Revised Estimate for 189 -9		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Public Health and Convenience (Contd.).									
Vaccination.									
a. Establishment.									
b. Contingencies.									
c. Contributions to Local Boards.									
b. Markets and Slaughter Houses									
(i) Markets—									
a. Establishment									
b. Contingencies.									
(ii) Slaughter Houses									
a. Establishment									
b. Contingencies.									
7. Pounds.									
a. Establishment. Commission to									
b. Contingencies.									
8. Travellers' Bungalow and Choultries.									
(i) Travellers' Bungalow—									
a. Establishment.									
b. Contingencies.									
(ii) Choultries									
a. Establishment.									
b. Charges for feeding travellers.									
c. Contingencies.									
9. Arboriculture, &c.									
(a) Avenues.									
i. Establishment									
ii. Contingencies.									
(b) Public garden.									
i. Establishment.									
ii. Contingencies.									
(Purchase and repair of well, purchase bullocks &c.)									
Carried over ..									

Carried over ..

Statement II—cont.

Heads of Account.	189 -9						Revised Estimate for 189 -9					
	Details of Minor heads.			Totals of Major heads.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..												
C. Public Health and Convenience (contd.)												
16. Registration of births and deaths.												
a. Establishment												
b. Contingencies.												
17. Public Works.												
(i) General Establishment.												
a. Establishment.												
b. Contingencies.												
(ii) Buildings												
a. New works												
b. Repairs.												
(iii) Roads.												
a. New works												
b. Repairs.												
(iv) Stores. (Solid plank & other stores)												
(v) Miscellaneous Public Improvements.												
(vi) 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.)												
D. Public Instruction.												
1. Schools and Colleges.												
(a) Training schools—												
i. Contributions to Local Board												
ii. Stipends to Normal students.												
(b) Municipal Schools—												
i. On salary system												
a. Establishment												
b. Contingencies.												

Carried over ..

STATEMENT II—cont.

Heads of Account.	189 -9						Revised Estimate for 189 -9					
	Details of Minor heads.			Totals of Major heads.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..												
ii. On salary system.												
a. Fixed payments.												
b. Result grants.												
c. Contingencies.												
(c) Salary grants.												
(d) Result grants.												
(e) Inspectors.												
i. Establishment.												
ii. Contingencies.												
(f) Common drawing and Gymnastic instruction.												
(i) Drawing masters												
a. Establishment												
b. Contingencies.												
(ii) Gymnasium.												
a. Establishment.												
b. Contingencies.												
(g) Miscellaneous.												
(i) Building, furniture and other grants.												
(ii) Rent grants.												
(iii) Other items.												
2. Contributions—												
Contributions to Local Boards.												
i. For inspection												
ii. Common drawing or Gymnastic instruction.												

Carried over ..

Statement II—cont.

189 -9

Heads of Account.	Details of Minor heads.			Totals of Major heads.			Revised Estimate for 189 -9		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
E. Contributions.									
1. Contributions to Provincial funds for—									
(a) Medical College.									
(b) Sanitary Inspectors.									
(c) Reserve Medical Staff									
2. Contributions to Local Boards &c for—									
(a) Medical Schools.									
(b) Reserve staff.									
3. Other Contributions									
F. Miscellaneous.									
1. Interest on Loans—									
a. on account of previous years									
b. " of current year.									
2. Discount on Loans.									
3. Work done for private individuals, other than private scavenging—									
XX (i) Laying pipes.									
(ii) other purposes.									
4. Other items									
(a) Stationery and Printing.									
(b) Compensation for lands.									
(c) Law charges.									
(d) Suit rent for Municipal lands.									
(e) Charges for numbering cars and issuing tin tickets.									
(f) Water pounds.									
(g) Cost of sign boards and numbering houses.									
(h) Charges of investment, such as premises, C.M. mission, &c.									
(i) Other items.									
Total Service charges.									

This is now shown under Repayment of Debt (C) -

The portion in brackets is now necessary

See last year's Grant 4-91 (K)

STATEMENT II.

on 31st March 189

ASSETS.

	RS.	A.	P.
1. Investments for purposes other than sinking funds.			
(a. In Government Securities or Savings Bank.			
(b. In other Securities)			
2. Payments to sinking fund (for value of securities purchased)			
3. Repayment of loans, &c. (Installments paid during the year)			
4. Advances Recoverable.			
a. Permanent.			
b. Other.			
c. Deposit.			
Total Debt Charges.			
Total Debt and Service Charges.			
Closing Balance.			
Service Heads.			
Debt Heads.			
Grand Total.			
Total ..			
Assets.			
Municipal Balance..			
Cash ..			
Securities			
Cash			
Post Office Savings Bank			
Govt. Pro-notes.			
Landed property.			
Other securities.			
Sinking Fund (investments)			
Other investments			
Funded Capital of endowed institutions, Hospitals, &c.			
Total ..			
Value of Premises, &c.			
Do. of Tools and Plant			
Do. of Live-stock			
Do. of Furniture			
Arrears of taxes, &c.			
Other assets (in detail)			
Total ..			
Claims—			
Advances Recoverable—			
Permanent advances			
Advances for works, &c.			
Total ..			
Grand Total ..			

STATEMENT III.

Municipality of _____

Abstract of Deposit Account
for the year 189 -9 .

RS.	A.	P.		RS.	A.	P.
Balance brought forward ..			1. Credited to Municipal funds			
1. Deposits by appellants ..			2. Returned to appellants ..			
2. Do. by renters ..			3. Do. to renters ..			
3. Do. by contractors ..			4. Do. to contractors ..			
4. Do. by Municipal servants ..			5. Do. to Municipal servants ..			
5. Deposits by private parties for work ..			6. Do. to private parties ..			
6. Other deposits ..			7. Do. to other depositors ..			
Total Receipts ..			Total ..			
			Balance ..			
Grand Total ..			Grand Total ..			

*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.	
Appellants' deposits ..			
Renters' deposits ..			
Contractors' deposits ..			
Municipal servants' deposits ..			
Deposits for work ..			
Miscellaneous deposits (to be specified) ..			

STATEMENT IV-A—Municipality of _____

Demand, Collection and Balance Statement for the year 189 -9 .
CURRENT.

(Note.—When penal interest is levied, the amount should be added to the demand.)

Particulars.	Demand as originally assessed by the Chairman		Remitted by the Council on appeal		Demand as finally settled (column 2 minus column 3).		Amount Collected.		Amount Remitted on account of vacant houses, &c.		Amount Written off as irrecoverable.		Balance (column 4 minus columns 5, 6 and 7).
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1													8
1. Tax on arts, &c.	..	..											
2. " on buildings	..	..											
3. " on lands	..	..											
4. Water and drainage tax on buildings	..	..											
5. " " lands	..	..											
6. Tolls (gross receipt's)	..	..											
7. Tax on domestic Male servants	..	..											
8. Income from markets	..	..											
9. " Slaughter-h. uses)	..	..											
10. " Cart-stand & Fees	..	..											
11. Private scavenging fees	..	..											
12. Warrant fees	..	..											
13. Tax on vehicles with springs, &c.	..	..											
14. " animals	..	..											
15. " carts, &c.	..	..											
16.													
Total	..	..											

ARREARS.

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

* *Details of Balance.*
(Years need not be given in the case of permanent advances.)

STATEMENT VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	

STATEMENT VI—*cont.*
Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	

STATEMENT VI—*cont.*
Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	



Local and Municipal Department,
FORT ST. GEORGE,

23rd March 1899.

My dear Biggs,

With reference to your D.O. of the 17th Instant forwarding a further memo. of alterations in the forms of statements printed in G.O. no. 210 M, dated 16th February 1899, I am to say that all the modifications suggested therein have been adopted.

It does not appear to be necessary to print your letter of the 1st November in extenso. An abstract of it will be printed in the G.O.

Yours Sincerely

Sd. H. Tremenhare.

Opd 14/3/99

Memo.

Point 3. At present there are no headings against items (a), (d), (e), (f) and (h), as in the case of items (c), (g), (i) and (j), and it was therefore proposed to supply the omissions.

The following are suggested -

(a) Rent of lands, houses etc..

(Under this the sub-heads would be 8 in number, as at present given against (a) and (b), numbered consecutively as already agreed on)

(b) The same as the present (a)

(c) Fees and revenue from educational institutions.

(Sub-heads (i) and (ii) as at present)

(d) Fees and revenue from medical institutions.

(Sub-heads as at present)

(e) Fees and revenue from markets and slaughter houses.

(Sub-heads as at present)

(f) The same as the present (a)

(g) Fines

(Sub-heads as at present)

These headings will be inserted, but the word "income" will be substituted for "fees & revenue" in headings (c), (d) & (e) for the sake of brevity. The heading "Fees from Educational institutions" may then be altered into "School fees".

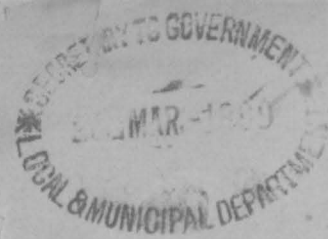
accounts and added together, which is no saving of labour.

Point 35. Distraint fees and warrant fees are not in quite the same category for the purposes of the Demand Collection and Balance Statement. For the latter the demand can be accurately estimated with reference to the number of warrants issued (vide Section 104 of the Act) while in the case of the former (Distraint fees) the amount fluctuates according to the tax, and is only collectable on actual distraint.

Mr. H. G. G.
Ct. Genl. Secy.
March 1899.

THM
Accountant-General.

Warrant fees, like distraint fees, can be levied only after warrants have been ^{actually} issued and the amount ^{is also fluctuating as it} depends upon the extent to which it is necessary to issue warrants. The A.G.'s suggestion will, however, be adopted.



Un-official memo for Local and Municipal departments Secretariat.

The following points are noticed in the proof copy of Government order No 210 M. dated 16th February 1899.

1. Statement I Head 1-c

Water tax fund. The correct wording is "water and drainage tax fund." The same remark applies to the corresponding head in the closing balance.

(2) Head 2. Municipal Rates

"The letter 'i' should be changed to 'j' and the present 'j' altered into 'i'." The present "Tolls" has no distinguishing letter.

(3) Head 4. Revenue - Taxation

There is no object in retaining the sub heads (a) + (b) under this head unless it is to be

This has been already corrected

suggested by the Accountant General as commend themselves to Government, have been carried out, will now be circulated to all Municipal Councils for adoption.

V.R. 2. The Superintendent of the Government Press is requested to make the necessary alterations in the forms of the statements issued from the Press.

V.R.
14/2/99
16299

To
The Accountant General
(All Chairmen of Muni Councils
Collectors &
The Superintendent, Govt. Press)

supd
8/2/99

[Signature]

in print.

U. No.

DATED

U. No.

GOVERNMENT.

GOVERNMENT.

GOVERNMENT.

U. No. 11/2/99

A = Print in full.
B = Not to be printed.
C = Print abstract only.
D = Print heading only.