

[L. & M.]
[5,000-5-4-10.]

Local & Munl. . (189 9) Department.

MISCELLANEOUS.

G.O., No. 684 In.

DATED 15-5-1899

INDEXED

RECORDED

[Despatch Abstract.]

Accounts . Recording the report on the
audit of the — of the Salem Municipality
for 1897-98.

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. (1897) Department.

CURRENT No. 1276



From The Chairman
Municipal Council

h *mic*
Order. No 684 *mic* 8/15/99

Recorded.

Salem
No. 651

Dated 8th May 1899

Received 9th

Registered

Enclosures /

Spare copies *hit*

SUBJECT.

To
The Accountant General.
10/15/99
Submitting *mic*
Principal Audit Report
of the Salem Municipal Council for 1897-98
together with a copy
of the *com* Resolution of the
Municipal Council of
Salem for 1897-98.

12/5/99

13/5

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of a General Meeting of the
Municipal Council of Salem held on the 27 April 1899.

PRESENT.

Mr. P. Thevarasamy Mudaliar Esq

Special Councillor

J. K. Ramachandra Aiyar Esq B.A.

M. Muni Erati Esq. — B.A.

J. Ramachandra Rao Esq —

Non official

S. Ramasami Aiyar Esq B.B.B.L.

P. Sundaram Esq. — B.A.

T. Karaniga Rao Esq —

Kattiri Chettiar Esq —

A. Ahmed Sahib

Muhamad Sahib

5 Read letter from the

Accountant General

Madras, forwarding Salem

Municipal Audit Report

for 1897-1898.

Resolved that it may
be forwarded to Government

True Extract)

[Signature]
Chairman

Reg. No. 395

Huzar Car. Regr. No. 666 of 1899

Local & Munl. (1899) Department.

CURRENT No.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1276M

20 APR 99

Order

From

The Accountant General,
Madras.

No. 170/32

Dated 15th April 1899.

Received

Registered

Enclosures

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Forwarded

Round Helen
ag Collector.
20/4/99

No. 651

Submitted to the Secretary
to Gov. Local and Municipal
Department, together with a
Copy of the Resolution dated
27. April 1899.

SUBJECT.

Forwarding Salem
Municipal audit report
for 1897-98.

[Signature]
Chambers
May 11

Co

[Signature]

1276/m/99

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Salem
Municipality for the year 1897-98.

Dated 22nd March 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 Salem 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 year's audit report.

4. The closing balance, viz., Rs 40-1-7, is in agreement with that appearing in the Bank Treasury 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 (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report, ~~or~~

~~The audit having been conducted 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 has been conducted according to the instructions contained in the enclosure to Accountant-General's letter to Government No. L.F.D. 495, dated 19th February 1892, as modified by subsequent Government Orders.

7. A note on the defects discovered during the audit has been forwarded to the Chairman. ~~The following points however deserve to be brought to the notice of Government.~~

I have &c
(Sd) P Raghupala mudaliar.

Assistant Inspector of Local Fund accounts.

Forwarded to the Accountant General.

(Sd) W. J. Williamson.
Assistant Accountant General
and Inspector of Local Fund accounts.

Forward

No 170/32

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

Fort St. George.

Accountant General's Office.

15th April 1899

W. H. B.

Accountant General

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Salem
for the official year 1897-98.

Heads of Account.	1897-98.			Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.		
	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—						
(a) Municipal Fund	5829	8	6			
(b) Endowments						
(c) Water and Drainage Tax Fund				5829	8	6
Total ..				5829	8	6
2. MUNICIPAL RATES AND TAXES—						
(a) Tax on arts, &c. (section 53) ..	3764	-	-			4000
(b) Tax on buildings (section 63) ..	1819	9	9			2000
(c) Tax on lands (section 63) ..	838	4	1			1400
(d) Water and Drainage Tax on buildings and lands (sec. 75).						
(e) Tax on vehicles with springs and palanquins, &c. (sec. 77).	1177	8	-			1200
(f) Tax on animals (section 77) ..	1982	5	-			2000
(g) Tax on carts and other vehicles without springs (section 85).	3149	2	-			3400
(h) Tolls (section 91)—						
Gross receipts, Rs. ~~11380-11-6~~						
Less L. F. share, Rs. ~~2248-68~~						
(i) Tax on domestic male servants (section 96-A)	9132	4	10			9070
(j) Penalties on account of—						
(i) Tax on arts	2	15	-			10
(ii) Tax on buildings	2	6	-			10
(iii) Tax on lands						10
(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				38240	6	8
Carried over ..				38240	6	8

STATEMENT I—cont.

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				38240	6	8	41100	-	-
3. REALIZATIONS UNDER SPECIAL ACTS—									
(a) Pounds									
(b) Ferry rents									
(c) Fees under Act II of 1888 ..							100	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
(a) Rents—									
(i) Rent of lands	29	4	10				30	-	-
(ii) Rent of buildings							10	-	-
(iii) Fishery rents									
(b) Sale-proceeds, &c.—									
(i) Sale-proceeds of lands									
(ii) Sale-proceeds of old materials, unclaimed property, &c.	9	-	9				200	-	-
(iii) Sale-proceeds of Acts, Bye-laws, &c.									
(iv) Sale-proceeds of night soil, street refuse, &c.	295	-	-				300	-	-
(c) Educational receipts—									
(i) Fees from educational institutions	10866	13	2				9250	-	-
(ii) Other revenue from educational institutions									
(d) Hospital receipts—									
(i) Sale-proceeds of medicines..	270	5	3				360	-	-
(ii) Subscriptions and donations, &c., including composition fees									
(iii) Other hospital receipts ..	23	6	-				30	-	-
Carried over ..	11493	14	-	38240	6	8	51380	-	-

STATEMENT I—cont.

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	11493	14	"	38240	6	8	51380	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.									
(e) Miscellaneous income—									
(i) Income from markets ..	2603	2	6				2570	"	"
(ii) Do. from slaughter-houses.	2218	7	"				2200	"	"
(iii) Do. from cart-stands ..	1908	11	9				1880	"	"
(iv) Do. from avenues ..	300	11	6				300	"	"
(v) Do. from travellers' bun- galows ..	347	8	"				350	"	"
(vi) Do. from produce of land, gardens, &c. ..	40	13	9				70	"	"
(f) Fees—									
(i) Warrant fees ..	12	13	"				50	"	"
(ii) Distraint fees and recoveries on account of incidental expenses ..	11	15	"				10	"	"
(iii) License fees ..	1255	1	6				1400	"	"
(iv) Fees for vaccination in private houses ..									
(v) Fees for searches of, and extracts from, birth and death registers ..	6	8	"				10	"	"
(vi) Fees for numbering carts ..	28	12	6						
(vii) Fees for duplicate licenses..	"	4	"						
(viii) Other fees ..	"	"	"						
(g) Fines—									
(i) Fines under Municipal and other Acts ..	66	8	"				100	"	"
(ii) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..	1030	15	5				1030	"	"
(h) Interest on investments—									
(i) Educational ..									
(ii) Medical ..									
(iii) Choultries ..									
(iv) Sinking Fund ..									
(v) Water and Drainage Fund.									
(vi) General ..									
(i) Discount on investments ..									
Carried over ..				21326	1	11	59566	8	7
							61350	"	"

STATEMENT I—cont.

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				59566	8	7	61350		
5. GRANTS AND CONTRIBUTIONS—									
(a) From Government—cont.									
(i) Education—									
Normal stipends ..									
Buildings ..							650		
Municipal Schools ..	2684	12	10				2630		
Other purposes ..	126	10	8				140		
(ii) Medical ..									
(iii) Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
(b) From Local Boards—									
(i) Educational ..									
(ii) Medical ..	1156	12	6				1200		
(iii) Other purposes <i>Not shown</i> ..	200						5200		
(c) Other grants and contributions—									
(i) Educational ..									
(ii) Medical ..									
(iii) Other purposes ..				4168	4				
6. MISCELLANEOUS—									
(a) Recoveries on account of services rendered to private individuals—									
(i) Private scavenging ..	970	2	9				1320		
(ii) Laying pipes to private houses ..									
(iii) Other purposes ..	10	5					50		
(b) Other receipts—									
(i) Refunds of expenditure of previous years ..	10	5							
(ii) Other items <i>unclaimed deposit credited</i> ..	17	1		997	8	9			
Carried over ..				64732	5	4	72540		

STATEMENT I—cont.

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				64732	5	4	72540	-	-
7. EXTRAORDINARY AND DEBT—									
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank ..									
(b) Loans—									
(i) From Government ..									
(ii) In the market from private individuals ..									
(c) Realizations of Sinking Fund for repayment of loans ..									
(d) Refunds of advances—									
(i) Permanent advances ..	50	"	"						
(ii) Other advances * ..	762	15	11	812	15	11			
Total, Receipts ..				65545	5	3	72540	"	"
Add—Opening balance ..				5829	8	6	5830	"	"
Grand Total ..				71374	13	9	78370	"	"

* All overpayments and —

* All overpayments 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.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first all classes.
2. Tax on buildings is levied at $7\frac{1}{2}$ per cent., and tax on lands at $7\frac{1}{4}$ per cent. on the annual rental value annas for every 80 square yards.
3. Water tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at $3\frac{1}{4}$ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 492 in his dated 24th March 1890
8. The house and water and drainage tax registers were last revised in the official year 1894-95, and the land and water and drainage tax registers in the official year 1895-96.
9. The total extent of land assessed is acres. 1635.32
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 scoured out in Municipalities where this tax is not levied.

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Salem
for the official year 1897-98.

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—Public Works—									
1. NEW WORKS—									
(a) Communications									
(b) Buildings	977	8	3				5950	-	-
(c) Drainage	132	10	11				220	-	-
(d) Water-supply	-	-	-				200	-	-
(e) Miscellaneous public improvements	-	-	-	1110	3	2			
2. REPAIRS—									
(a) Communications	3547	1	11				4600	-	-
(b) Buildings	1225	4	4				1210	-	-
(c) Drainage—									
(i) Repairs to works									
(ii) Establishment	1708	10	6				1730	-	-
(iii) Contingencies									
(d) Water-supply—									
(i) Repairs to works, machinery, &c.	478	14	3				470	-	-
(ii) Establishment	153	11	4				160	-	-
(iii) Contingencies	5	4	9				20	-	-
(e) Miscellaneous public improvements				7118	15	1			
3. GENERAL ESTABLISHMENT —									
(i) Establishment	575	12	.	575	12	.	580	-	-
(ii) Contingencies									
4. TOOLS AND PLANT AND OTHER STORES.									
	23	15	3	23	15	3	100	-	-
5. CONTRIBUTIONS—									
(a) To Local Boards for works ..									
(b) To Provincial Funds for scrutiny of estimates, &c.	15	12	.				20	-	-
(c) To other bodies or persons for public works				15	12	.			
Total, Grant I ..				8844	9	6	15260	-	-
GRANT II—Education—									
1. TRAINING SCHOOLS—									
Stipends to Normal Students ..	5	8	9	5	8	9	10	-	-
2. MUNICIPAL SCHOOLS—									
(i) On Salary System—									
(a) Establishment	12964						12960	-	-
(b) Contingencies	651	6	3	13615	6	3	700	-	-
Carried over ..				13620	15	-	13670	-	-

STATEMENT II—cont.

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				13 620	15	"	13 670	"	"
GRANT II—Education—cont.									
2. MUNICIPAL SCHOOLS—cont.									
(ii) On salary-results system—									
(a) Fixed payments ..	3 343	12	11				3350	"	"
(b) Result grants ..	932	4	9				950	"	"
(c) Contingencies ..	606	6	8	4882	8	4	680	"	"
3. SALARY GRANTS ..	431	13	"	431	13	"	450	"	"
4. RESULT GRANTS ..	755	7	"	755	7	"	750	"	"
5. INSPECTION—									
(a) Contributions to Local Boards ..									
(b) Municipal Inspectors—									
(i) Establishment ..	338	14	3				340	"	"
(ii) Contingencies ..	29	9	10	368	8	1	30	"	"
6. DRAWING AND GYMNASIUM INSTRUCTION—									
(a) Contributions to Local Boards ..									
(b) Drawing-masters—									
(i) Establishment ..									
(ii) Contingencies ..									
(c) Gymnasium—									
(i) Establishment ..	120	"	"				120	"	"
(ii) Contingencies ..				120	"	"			
7. MISCELLANEOUS—									
(a) Building, furniture and other grants ..	4	5	"				10	"	"
(b) Rent grants ..									
(c) Other items ..				4	5	"			
Total, Grant II ..				20183	8	5	20350	"	"
Add—Total, Grant I ..				8844	9	6	15260	"	"
Totals of Grants I and II ..				29028	1	11	35610	"	"
GRANT III—Sanitation, Vaccination and Medical Services—									
1. HOSPITALS AND DISPENSARIES—									
(a) Establishment ..	2764	11	4				2790	"	"
(b) Medicines and supplies ..	2027	6	3				1650	"	"
(c) Diet of patients ..	932	5	8				1200	"	"
Carried over ..	5724	7	3				5640	"	"

STATEMENT I—cont.

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	5724	7	3				5640	-	-
GRANT III—Sanitation, Vaccination and Medical Services—cont.									
1. HOSPITALS AND DISPENSARIES—cont.									
(d) Sundries and contingencies ..	1256	13	3				1420	-	-
(e) Contributions to Government..									
(f) „ to Local Boards.									
(g) „ to other bodies..				6981	4	6			
2. (a) CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
(i) Medical College ..	378	-	-				360	-	-
(ii) Sanitary inspection ..	235	-	-				360	-	-
(iii) Reserve Medical Staff ..	83	-	-				40	-	-
(b) Contributions to Local Boards, &c., for—									
(i) Medical Schools ..									
(ii) Reserve Staff ..									
iii Women & childrens Dispensary ..	60	-	-	756	-	-	60	-	-
(c) Other contributions ..									
3. VACCINATION—									
(a) Establishment ..	296	-	-				300	-	-
(b) Contingencies ..	82	5	8				150	-	-
(c) Contributions to Local Boards ..				378	5	8			
4. REGISTRATION OF BIRTHS AND DEATHS—									
(a) Establishment ..	430	5	7				430	-	-
(b) Contingencies ..	58	-	-	488	5	7	70	-	-
5. (a) CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING—									
(i) Establishment ..	11932	2	2				11960	-	-
(ii) Charges for purchase, hire and maintenance of carts and bullocks ..	5101	12	2				5000	-	-
(iii) Contingencies ..	312	1	6				350	-	-
(b) Private scavenging—									
(i) Establishment ..	1411	10	-				1410	-	-
(ii) Charges for purchase, hire and maintenance of carts and bullocks ..									
(iii) Contingencies ..									
Carried over ..	18757	9	10	8603	15	9	27550	-	-

STATEMENT II—cont.

Heads of Account.		1897-98.						Revised Estimate for 1897-98.		
		Details of Minor heads.			Totals of Major heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..		18757	9	10	8603	15	9	27550	-	-
GRANT III—Sanitation, Vaccination and Medical Services—cont.										
5. CONSERVANCY, ROAD CLEANING AND ROAD-WATERING—cont.										
(c) Epidemic Charges										
(i) Establishment		695	3	9				1000	-	-
(i) Contingencies										
(d) Arrangements at fairs and festivals										
(e) Other Sanitary outlay ..					19452	13	7			
Total, Grant III ..					128056	13	4	28550	-	-
Add—Totals of Grants I and II ..					129028	1	11	35610	-	-
Totals of Grants I to III ..					57084	15	3	64160	-	-
GRANT IV—Lighting and Miscellaneous— Municipal Purposes—										
1. LIGHTING—										
(a) Establishment		300	-	-				300	-	-
(b) Payments to contractors ..										
(c) Purchase and repair of lamp-posts lanterns, burners, &c. ..		1941	10	8				2000	-	-
(d) Contingencies		84	13	7	2326	8	3	100	-	-
2. (i) MARKETS—										
(a) Establishment										
(b) Contingencies										
(ii) SLAUGHTER-HOUSES—										
(a) Establishment										
(b) Contingencies										
3. CHOUTRIES— Poor house ..										
(a) Establishment		167	12	-				170	-	-
(b) Contingencies		337	3	9				350	-	-
(c) Charges for feeding travellers ..		44	4	5	549	4	2	50	-	-
4. TRAVELLERS' BUNGALOW—										
(a) Establishment		107	-	-				110	-	-
(b) Contingencies		28	11	1	135	11	1	30	-	-
5. AVENUES—										
(a) Establishment										
(b) Contingencies										
Carried over ..					3011	7	6	3110	-	-

[illegible]

* Rent of buildings	120-0-0
Semi gun	163-8-6
Insur. priv	41-12-8
	<u>325-2-6</u>

[illegible]

Position of the Municipality of

—on 31st March 1899

LIABILITIES.				ASSETS.			
	RS.	A.	P.		RS.	A.	P.
Balance of loans	-	-	-	Municipal balance .. {	Cash ..	40	1 7
Deposits to be adjusted ..	3994	2	2	Securities ..			
Other liabilities (in detail) ..				{	Cash ..	1831	12 8
Due to Kuppasamy chetty for				Post Office Savings Bank ..	2162	5 6	
Kerosine oil supplied - - -	157	8	-	Deposit balance .. {	Government Promissory notes.		
do do do	157	8	-	Landed property.			
Hospital bedding & clothing	42	-	-	{	Other securities.		
Lekshamana Rao for repairing balcony	23	-	-	Sinking Fund investments ..			
Karayanadasamy mardhu for				Other investments			
repairing roads - - -	325	-	-	Funded capital of endowed institutions, hospitals, &c.			
A bit for Land Revenue	9	6	7	Total ..	4034	3	9
Result grant of Ponnaspet				Value of premises, &c.	73065	-	-
gate school	2	5	-	Do. of tools and plant	8545	3	9
Compensation for the land				Do. of live-stock	-	-	-
acquired for public markets	3593	-	-	Do. of furniture	7968	13	3
Rent of 20k house at Annad-				Arrears of taxes, &c.	2800	12	3
nampatty.	3	8	-	Other assets (in detail)	2790	-	3
				Amount to be recovered from			
				Kari Varadiah ..	19	15	7
				Bungalow fees due from Mr. Reay ..	15	-	-
				Provisional grant for Science apparatus ..	80	12	-
				do do for electric light ..	650	-	-
				Electric Payments to L.D.S. Co. ..	1200	-	-
				Sale of surplus ..	23145	8	10
				Total ..	93265	11	4
				Claims—			
				Advances recoverable—			
				Permanent advances	69	-	-
				Advances for works, &c. ..	1578	11	7
					468	9	1
				Total ..	1647	11	7
					1537	9	1
Total ..	8307	5	9	Grand Total ..	98827	8	2

Municipality of Salem Abstract of Deposit Account
for the year 1897-98

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	6773	11	4	1. Credited to Municipal Funds	4657	13	-
1. Deposits by appellants ..	912	1	-	2. Returned to appellants ..	117	10	-
2. Do. by renters ..	1835	4	-	3. Do. to renters ..	-	-	-
3. Do. by contractors ..	230	-	-	4. Do. to contractors ..	654	-	-
4. Do. by Municipal servants ..	330	-	-	5. Do. to Municipalservants.	100	-	-
5. Do. by private parties for work ..				6. Do. to private parties.			
6. Other deposits ..	12	12	10	7. Do. to other depositors.	570	4	-
Total Receipts ..	3320	1	10	Total ..	6099	11	-
Grand Total ..	10093	13	2	Balance * ..	3994	2	2
				Grand Total ..	10093	13	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.		
Appellants' deposits ..	{	92	7	-	1897-98	
Renters' deposits ..	{	1465	4	-	1897-98	
Contractors' deposits ..	{	477	5	6	1892-93	
	{	80	-	-	1895-96	
	{	230	-	-	1897-98	
Municipal servants' deposits ..		1300	-	-	1894-95	
		338	-	-	1897-98	
Deposits for work ..	{					
Miscellaneous deposits (to be specified) ..		6	4	10	1896-97	
		12	12	10	1897-98	
		3994	2	2		
97 6-4-10 Excess collected						
98 11-9-10 do						
1-3- Balance of Sale proceeds of distriants articles						

STATEMENT IV-A.—Municipality of Jalisco. Demand, Collection and Balance Statement for the year 1897-98.

CURRENT.

(No TE.—When penal interest is levied, the amount should in each case 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 1 minus columns 5, 6 and 7).
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1. Tax on arts, &c.	4049	8 -	183	-	3866	8 -	3631	-	-	-	2358	5, 6 and 7).
2. " on buildings	19688	3 -	12	-	19675	6 -	17887	6 6	-	-	183715	
3. " on lands	1340	13 10	-	-	1340	1 10	833	11 1	-	-	50669	
4. Water and drainage tax on buildings												
5. " " on lands												
6. Tolls (gross receipts)	11300	11 6			11300	11 6	11300	11 6	-	-	-	
7. Tax on domestic male servants	2200	4 -			2200	4 -	2200	4 -	-	-	-	
8. Income from markets	2065	2 6			2065	2 6	2065	2 6	-	-	-	
9. " from slaughter-houses	2200	4 -			2200	4 -	2200	4 -	-	-	-	
10. " from cart-stands	1880	20 11 9			1880	20 11 9	1880	20 11 9	-	-	-	
11. Private scavenging fees	1101	7 6			1101	7 6	1101	7 6	-	-	-	
12. Warrant fees	339	18 -			339	18 -	339	18 -	-	-	-	
13. Tax on vehicles with springs, &c.	55	14 -			55	14 -	55	14 -	-	-	-	
14. " on carts, &c. Warrant fees.	20	-			20	-	20	-	-	-	-	
15. " on carts, &c. Warrant fees.	20	-			20	-	20	-	-	-	-	
16. " on carts, &c. Warrant fees.	20	-			20	-	20	-	-	-	-	
Total	44254	1 8	196	9 -	44057	8 8	44057	8 8	44057	8 8	277710	

STATEMENT IV-B.—Municipality of Salem. Demand, Collection and Balance Statement for the year 1897-98—cont.

ARREARS.

Particulars.	Balance of old Demand.	Arrears of previous year.	Total Demand.	Amount collected.	Amount remitted.	Amount 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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
2. " on buildings	-	191 11 -	191 11 -	133 - -	- - -	58 11 -	- - -	
3. " on lands	-	422 12 -	422 12 -	354 3 3	3 3 -	65 5 9	- - -	
4. Water and drainage tax on buildings.	-	53 15 8	53 15 8	49 - -	- - -	49 6 8	- - -	
5. " " on lands.	-							
6. Tolls	-							
7. Tax on domestic male servants	-							
8. Income from markets	-							
9. " from slaughter-houses	-							
10. " from cart-stands	-							
11. Private scavenging fees	-	21 15 9	21 15 9	19 10 3	- - -		2 5 6	1896-97.
12. Warrant fees	-							
13. Tax on vehicles with springs, &c.	-							
14. " on animals	-							
15. " on carts, &c.	-							
16.	-							
Total	-	690 6 5	690 6 5	511 6 6	3 3 -	173 7 5	2 5 6	

STATEMENT V—Abstract of transactions under advances.

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year *	2100	9	-
(2) Amount advanced during the year	753	2	6
Total	2853	11	6
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	393	-	-
(b) Do. of previous years	812	15	11
Balance outstanding at the end of the year *	1647	11	7
Total	2853	11	6

* Details of Balance.

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

Permanent

The District medical and Sanitary officer, Salem	10	
Municipal Cashier	50	
Head master, municipal school.	5	
do Salem Town School.	2	
do Shevapatti do	2	69-4-4
Others	69	
Ad. Late Municipal Cashier	80-12-2	
do J. Venkata Rao.	50-4-4	
1896-97 The Executive Engineer, Salem.	1087-13-1	
1897-98 B. Krishna Rao.	125-4-4	
do M. P. Subbanna Chettiar	125-4-4	
do Lawrence Asylum Press—Madras.	110-2-6	
	1578-11-7	1578-11-7
		1647-11-7

Statement of Differences.

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			DIFFERENCE.			REMARKS.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Receipts										
6. Miscellaneous.										
a. III other purposes	10	5	-	-	-	-	(-10	5	-	Recovery of court costs incurred in previous years shown as refund of expenditure of previous years.
(a) (b) i Refunds of expenditure of previous years	-	-	-	10	5	-	+10	5	-	
Charges										
Grant V. 5. charges for printing and press selected by Accountant General	479	13	10	369	11	4	-110	2	6	Amount paid in excess now transferred to advances recoverable.
Extraordinary and debt 3(b) other advances	250	-	-	360	2	6	+110	2	6	
D C B. Statement										
Current										
Sale of Street Sweeping Ch 2	-	-	-	295	-	-	+295	-	-	omission supplied.
" Ch 5	-	-	-	295	-	-	+295	-	-	
Avenue receipts column 2	18	-	-	339	7	6	+321	7	6	
Column 5	-	-	-	300	11	6	+300	11	6	
Column 8	18	-	-	38	12	-	+20	12	-	
Note to Statement II.										
Assets.										
Amounts of taxes	2780	-	3	2800	12	3	20	12	4	Due to above alterations
overpayment to Lawrence Asylum Press	110	2	6	-	-	-	110	2	6	
Sale of avenues	20	12	-	-	-	-	20	12	0	
Advance for works	1468	9	1	1578	11	7	110	2	6	

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

Statement of Differences - *cont.*

$$\begin{array}{r} 71-12- \\ \hline 325-2-6 \end{array}$$
Statement of Differences—*cont.*

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

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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