

L. & M.]
-5-4-100.
Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 8181

DATED 10-6-99

INDEXED.

RECORDED

[Despatch Abstract.]

Accounts. Recording the report on the
audit of the — of the Namargudi
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. (1899) Department.

CURRENT No. 1502 m



From The Chairman
Municipal Council
Manchester.
No. 143

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True
Order

Recorded

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Dated 27th May 1899
Received 3rd June 99
Registered 5th —
Enclosures 2
Spare copies. nil

SUBJECT.

To
The Accountant General
Sup^d 12/6/99

Submitting acc^t
Report of the Municipal
for 1897-98 together
with an extract from
the Proceedings of the
Municipal Council
Manchester dated
27th May 1899

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 13th January 1899.

To

THE Accountant General



Madras.

SIR,

I have the honor to submit the following report on ~~my~~ recent audit of the accounts of the Mannargudi 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. -2011-15-1, 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 (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report.

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) The result of audit cannot be said to be satisfactory. The main defects are in connection with:-
- (a) Collection of taxes.— Owing to the late issue of bills, there were large outstandings under all taxes, but the present Chairman, who has been in office only

only since July 1898, is doing his best to recover the arrears. The importance of this was impressed on him during the audit, and it is hoped that an improvement will be shown next year.

(b) Deposits and Advances. Under these heads also there were heavy outstandings dating back in some cases for many years. Vide pages 15 and 18 of the statements appended to this report. Several of these have since been adjusted, and early steps should be taken with the remainder. Attention may also be drawn to the fact that the Municipal Fund closed with a minus balance of Rs 2011.15-1. This should be guarded against.

I have etc,
Signed W. J. F. Williamson
Assistant Accountant General
and Inspector of Local Fund Accounts.

L F D
737

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

Fort St. George.
Accountant General's Office.
14th February 1899.

W. J. F. Williamson
Accountant General.

Enclon CN^o 54
me 7 88.
Forwarded to the Chairman
Municipal Council
Mannargudi.

Rs 672/199
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674/88 ml
8288.

W. J. F. Williamson
Collector

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Mannargudi.
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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	-	1874	9 3	-	1874	9 3	-	1870	-
b. Endowments									
c. Water and Drainage Tax Fund.									
Total ..	-	1874	9 3	-	1874	9 3	-	1870	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	1610	"	"				2600	-	-
b. Tax on buildings (section 63) ..	4706	13	11	4702	14	9	5100	-	-
c. Tax on lands (section 63) ..	533	11	6				1400	-	-
d. Water and Drainage Tax on buildings and lands (sec. 75).									
e. Tax on vehicles with springs and palanquins, &c. (section 77).	474	8	"	471	8	"	600	-	-
f. Tax on animals (section 77) ..	1066	8	"				1150	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1572	"	"	1575	"	"	1710	-	-
h. Tolls (section 91)—									
Gross receipts, Rs. 9727-8-3									
Less L. F. share, Rs. 3239-6-9	6488	1	6				6480	-	-
i. Tax on domestic male Servants (section 96A)									
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. Evasion of tolls ..									
ix. Tax on servants ..									
Carried over ..				16451	10	11	16447	11	9
				16451	10	11	19040	-	-

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.			
Brought forward ..				16451 ~~18447~~	10 11	9	19040		
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	250			250					
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands	9	3	9				100		
ii. Rent of buildings	120						60		
iii. Fishery rents	248	2		377	5	9	200		
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands ..									
ii. Sale-proceeds of old materials, unclaimed property, &c.	102	8	3				200		
iii. Sale-proceeds of Acts, Bye- laws, &c.									
iv. Sale-proceeds of night soil, street refuse, &c. ..	101	8		204		3	200		
c. Educational receipts—									
i. Fees from Educational institutions	48	5	3				50		
ii. Other revenue from educa- tional institutions ..				48	5	3			
d. Hospital receipts—									
i. Sale-proceeds of medicines..									
ii. Subscriptions and donations, &c., including composition fees									
iii. Other Hospital receipts ..		14			14				
Carried over ..				17332 ~~17328~~	4 5	2	19850		

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 ..				17332	4	2	19850		
				~~17328~~	5				
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.									
e. Miscellaneous income—									
i. Income from Markets ..	651	11	8				700		
ii. Do. Slaughter houses ..	316	3	5				500		
iii. Do. Cart-stands ..	437	15	7				50		
iv. Do. Avenues ..	402	15	1				1200		
v. Do. Travellers' Bungalows	7	8					20		
vi. Do. Produce of land, gardens, &c. ..	51	6	2	1464	12	4	60		
				~~1429~~	12	4			
f. Fees—									
i. Warrant fees ..	94	13	9				20		
ii. Distraint fees and recoveries on account of incidental expenses ..	12	8	6				50		
iii. License fees ..	541	14	1				650		
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..									
vi. Fees for numbering carts..		10					10		
vii. Fees for duplicate licenses..	12	4		662	2	4	50		
viii. Other fees ..	15	4		665	2	4			
g. Fines—									
i. Fines under Municipal and other Acts ..	163	4	5	163	4	5	50		
	~~142~~	8		~~172~~	8				
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..									
h. Interest on Investments—									
i. Educational ..									
ii. Medical ..	953	1	10				950		
iii. Choultries ..									
iv. Sinking fund ..									
v. Water and Drainage fund.									
vi. General ..				953	1	10			
i. Discount on Investments ..									
Carried over ..				20545	14	1	24160		
				~~20578~~	9	1			

Statement I—cont.

Heads of Account.	1897 -9 8.						Revised Estimate for 1897 -9 8.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				20545	14	1	24150	-	-
5. GRANTS AND CONTRIBUTIONS—				20,578	9	1			
a. From Government—									
i. Education—									
Normal stipends ..	172	8	-				180	-	-
Buildings ..									
Municipal Schools ..									
Other purposes ..	172	8	-						
ii. Medical ..									
iii. Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards—									
i. Educational ..									
ii. Medical ..	3620	-	-				3620	-	-
iii. Other purposes ..									
c. Other grants and contributions—									
i. Educational ..	24	-	-	3816	8	-	30	-	-
ii. Medical ..									
iii. Other purposes ..									
6. MISCELLANEOUS—									
a. Recoveries on account of services rendered to private indi- viduals—									
i. Private scavenging ..	177	15	6	177	15	6	210	-	-
ii. Laying pipes to private houses ..									
iii. Other purposes ..									
b. Other receipts—									
i. Refunds of expenditure of previous years ..									
ii. Other items ..									
Carried over ..				24543	5	7	28200	-	-

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 ..				24573		7	28200		
7. EXTRAORDINARY AND DEBT—				24540	5	7			
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 ..	268	7	2	268	7	2			
ii. Other advances * ..	2356	5	2	2356	5	2	100		
Total Receipts ..				26896	11	9	28300		
Add opening balance ..				24841	7	9			
				-1874	9	3	-1870		
Grand Total ..				25022	2	5	26430		
				22966	14	6			

*All over-payments and sums eventually recoverable from private persons or bodies.

*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.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first all classes.
2. Tax on buildings is levied at $8\frac{1}{2}$ per cent., and tax on lands at $8\frac{1}{2}$ per cent on the annual rental value.
3. Water-tax on buildings and lands is levied at annas for every 80 square yards. per cent.
4. Tax on vehicles and animals is levied at the maximum rates
5. Tax on carts, &c., is levied at Rs. 4-0 per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G. O. 669m and 1029m 9-7-86 8-10-86
8. The house and water and drainage * tax registers were last revised in the official year 1896-97, and the land and water and drainage * tax registers in the official year 1896-97.
9. The total extent of land assessed is 1600 acres.
10. The mode of estimating the annual rental of houses and lands is as 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.

STATEMENT II.

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

Heads of Account.	189 -9 .			Revised Estimate for 189 -9 .		
	Details of Minor Heads.			Totals of Major Heads.		
	RS.	A.	P.	RS.	A.	P.
GRANT I—Public Works—						
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. GENERAL ESTABLISHMENT—						
i. Establishment						
ii. 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 other bodies or persons for public works						
Total, Grant I ..						
GRANT II—Education—						
1. TRAINING SCHOOLS—						
Stipends to Normal Students ..						
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
Carried over ..						

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.
Brought forward ..				15		
GRANT II—Education—cont.						
ii. On Salary Result System—						
a. Fixed Payments	231	4	11			
b. Result Grants	233		11			
c. Contingencies	187	12				
3. SALARY GRANTS	703	12	4	703	12	4
4. RESULT GRANTS	1151	7	1	1151	7	1
5. INSPECTION—						
a. Contributions to Local Boards..						
b. Municipal Inspectors—						
i. Establishment	240			240		
ii. Contingencies	22	3	9	262	3	9
6. DRAWING AND GYMNASIUM INSTRUCTION—						
a. Contributions to Local Boards..						
b. Drawing Masters—						
i. Establishment						
ii. Contingencies						
c. Gymnasium—						
i. Establishment	180			180		
ii. Contingencies	36			216		
7. MISCELLANEOUS—						
a. Building, furniture and other grants						
b. Rent grants						
c. Other items						
Total, Grant II ..				2834	5	11
Add—Total, Grant I ..				5348	3	8
Totals of Grants I and II ..				8182	9	7
GRANT III—Sanitation, Vaccination and Medical Services—						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	2273	10		2330		
b. Medicines and Supplies	641	7	5	900		
c. Diet of Patients	552	12	4	600		
Carried over ..	3467	13	9	3830		

Statement II—cont.

Heads of Account.	1897-98.						Revised Estim. for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	3467	13	9				3830	-	-
[GRANT III—Sanitation, Vaccination and Medical Services—cont.									
1. HOSPITALS AND DISPENSARIES--cont.	511	5	-						
d. Sundries and Contingencies ..	467	12	6				700	-	-
e. Contributions to Government ..									
f. " " Local Boards..						3979 2 9			
g. " " other bodies ..						3995 10 3			
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..									
ii. Sanitary Inspection ..	64	-	-				70	-	-
iii. Reserve medical staff ..									
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..	110	-	-				110	-	-
ii. Reserve staff ..	57	13	8				60	-	-
c. OTHER CONTRIBUTIONS ..	303	-	-	531	13	8	310	-	-
3. VACCINATION—									
a. Establishment ..	120	-	-				120	-	-
b. Contingencies ..	57	14	3	177	14	3	100	-	-
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	135	4	-				140	-	-
b. Contingencies ..				135	4	-			
5. a. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
i. Establishment ..	2265	-	3				2240	-	-
ii. Charges for purchase, hire and maintenance of carts and bullocks ..	2068	10	-				2230	-	-
iii. Contingencies ..									
b. PRIVATE SCAVENGING—									
i. Establishment ..	472	1	11				510	-	-
ii. Charges for purchase, hire and maintenance of carts and bullocks ..	469	-	-						
iii. Contingencies ..	157	6	9						
Carried over ..				9740	12	1	10620	-	-
				9787	5	7			

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 ..				9787	5	7			
GRANT III—Sanitation, Vaccination and Medical Services—cont.				9740	12	1	10620		
c. EPIDEMIC CHARGES—									
i. Establishment ..	457	2	2				480		
ii. Contingencies ..	124								
d. ARRANGEMENTS AT FAIRS AND FESTIVALS	336	8	10	917	11		350		
e. OTHER SANITARY OUTLAY									
Total, Grant III ..				14658	7	1	11450		
Add—Totals of Grants I and II ..				10705	1	7			
Totals of Grants I to III ..				8182	9	7	8820		
GRANT IV—Lighting and Miscellaneous Municipal purposes—				18841		8	20070		
1. LIGHTING—									
a. Establishment ..	691	13	8				670		
b. Payments to contractors ..									
c. Purchase and repair of lamp posts lanterns, burners, &c. ..									
d. Contingencies ..	1041	2	4	1733			1100		
2. i. MARKETS—									
a. Establishment ..							50		
b. Contingencies ..	40	3							
ii. SLAUGHTER-HOUSES—									
a. Establishment ..	33	11	9				30		
b. Contingencies ..				73	14	9			
3. CHOUTRIES—									
a. Establishment ..									
b. Charges for feeding travellers ..									
c. Contingencies ..									
4. TRAVELLERS' BUNGALOW—									
a. Establishment ..	39	13	11				50		
b. Contingencies ..	1	3	9	41	1	8			
5. AVENUES—									
a. Establishment ..	419	7	5				420		
b. Contingencies ..	35	4	6	454	11	11	50		
6. PUBLIC GARDEN—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				2302	12	4	2370		

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 ..				2302	12	4	2370	-	-
GRANT IV— <i>Lighting and Miscellaneous Municipal purposes—cont.</i>									
7. SURVEY OF LAND							50	-	-
8. FIRE—									
<i>a.</i> Establishment									
<i>b.</i> Contingencies									
9. POUNDS—									
<i>a.</i> Establishment, Commission, &c.									
<i>b.</i> Contingencies									
10. OTHER CHARGES—									
<i>a.</i> Work done for private individuals, other than private scavenging—									
<i>i.</i> Laying pipes									
<i>ii.</i> Other purposes									
<i>b.</i> Rewards for destruction of pigs and dogs							10	-	-
<i>c.</i> Printing				942	1	5	740	-	-
<i>d.</i> Compensation for lands									
<i>e.</i> Law charges				7	15		951	12	5
<i>f.</i> Quit-rent on Municipal lands ..									
<i>g.</i> Charges for numbering carts and issuing tin tickets									
<i>h.</i> Water Pandals									
<i>i.</i> Cost of sign boards and numbering houses									
<i>j.</i> Other items									
Total, Grant IV ..				3254	8	9	3170	-	-
Add—Totals of Grants I to III ..				18887	10	2	20070	-	-
Totals of Grants I to IV ..				22142	2	11	23240	-	-
Carried over ..				22142	2	11	23240	-	-

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 ..				22142	2	11	22181	13	11	23240	.	.
GRANT V— <i>Supervision and Management.</i>												
1. GENERAL ESTABLISHMENT—												
<i>a. Inspection—</i>												
i. Pay and pensionary contribu- tion of Chairman or Secretary.												
ii. Conveyance allowance ..	345	5	4							350	.	.
<i>b. Office Establishment</i> ..	1090	7	10							1070	.	.
<i>c. Contingencies</i>	140	12	11	1606	10	1	1839	2	3	170	.	.
	203	5	1									
2. COLLECTION OF MUNICIPAL TAXES—												
i. Establishment	243	4	8							240	.	.
ii. Contingencies				243	4	8						
3. COLLECTION OF TOLLS, MARKET RENTS, &c.—												
i. Establishment.												
ii. Contingencies	9	4	.	9	4	.				10	.	.
4. COLLECTION OF PRIVATE SCAVENGING FEES—												
i. Establishment												
ii. Contingencies												
5. CHARGES FOR PRINTING AT PRESS SELECTED BY ACCOUNTANT-GENERAL.												
6. CONTRIBUTIONS FOR CENTRAL OFFICE AND AUDIT ESTABLISHMENT.	347	10	.	347	10	.				250	.	.
				2239	12	16				2090	.	.
Total, Grant V ..				22181	13	11				23240	.	.
Add—Totals of Grants I to IV ..				22142	2	11						
Totals of Grants I to V ..				24388	10	8				25330	.	.
				24381	7	10						
EXTRAORDINARY AND DEBT.												
REPAYMENT OF DEBT—												
<i>a. Water and Drainage schemes—</i>												
i. Instalments paid during the year.												
ii. Investments on account of Sink- ing fund (<i>Par</i> value of securities purchased.) ..												
iii. Charges of investment, such as premia, commission, &c. ..												
<i>b. Others—</i>												
i. Instalments paid during the year												
ii. Investments on account of Sink- ing fund (<i>Par</i> value of securities purchased.) ..												
iii. Charges of investment, such as premia, commission, &c. ..												
Carried over ..				24388	10	8				25330	.	.
				24381	7	10						

Heads of Account.		1897-98.			Revised Estimate for 189-9.		
		Details of Minor heads.			Totals of Major heads.		
		RS.	A.	P.	RS.	A.	P.
Brought forward ..					24381	7	10
					~~24388~~	~~10~~	~~8~~
					25330		
2. INTEREST ON LOANS—							
a. Water and drainage schemes—							
i. On account of previous years ..							
ii. „ of current year ..							
b. Others—							
i. On account of previous years ..							
ii. „ of current year ..							
3. ADVANCES RECOVERABLE—							
a. Permanent advances ..		2	8				
b. Other advances ..		2669	10	1	594	5	11
		591	13	11	~~2669~~	~~10~~	~~1~~
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—							
a. Water and Drainage tax ..							
b. Others ..					2	15	10
					~~1~~	~~8~~	~~.~~
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET ..							
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 ..					894	5	9
					~~2671~~	~~2~~	~~1~~
Total's, of Grants I to V ..					24388	10	8
					~~24388~~	~~10~~	~~8~~
Total Expenditure ..					24978	13	7
					~~24978~~	~~13~~	~~7~~
25510							
Balances—							
a. Municipal Fund ..					2011	15	1
					~~2037~~	~~10~~	~~3~~
b. Endowments ..							
c. Water and Drainage Tax Fund ..							
Grand Total ..					25522	2	6
					~~22966~~	~~14~~	~~6~~
					26430		

[illegible]

STATEMENT III.

Municipality of Mannargudi Abstract of Deposit Account
for the year 1897-98.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	3397	3	"	1. Credited to Municipal funds	2704	"	5
1. Deposits by appellants ..	1285	12	4	2. Returned to appellants ..	411	2	6
2. Do. by renters ..	2064	2	5	3. Do. to renters ..	164	12	"
3. Do. by contractors ..	233	"	"	4. Do. to contractors ..	385	8	"
4. Do. by Municipalservants	900	"	"	5. Do. to Municipal servants.	100	"	"
5. Deposits by private parties for work ..				6. Do. to private parties ..			
6. Other deposits ..	593	15	"	7. Do. to other depositors.	1067	3	7
				Total ..	4832	10	6
Total Receipts ..	5076	13	9	Balance ..	3641	6	3
Grand Total ..	8474	"	9	Grand Total ..	8474	"	9

*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 ..	2 13 2 25 501	3 9 13 13 11	6 " 1892-93 " 1893-94 " 1895-96 " 1896-97 " 1897-98
Renters' deposits ..	3 55	8 "	" 1896-97 " 1897-98
Contractors' deposits ..	32 210 152 45 145 103	" " " " " "	" 1892-93 " 1893-94 " 1894-95 " 1895-96 " 1896-97 " 1897-98
Municipal servants' deposits ..	150 401 350 30 850	" " " " "	" 1890-91 " 1891-92 " 1894-95 " 1895-96 " 1897-98
Deposits for work ..			
Miscellaneous deposits (to be specified) ..	1	8	9 1893-94
Excess Collection ..	3 5 3 4	3 " 1 3 10	3 1894-95 1 1895-96 " 1896-97 3 1897-98
Surplus sale proceeds of distrained property	1 3 2 1 3	4 2 2 4 6	" 1893-94 6 1894-95 3 1895-96 9 1896-97 2 1897-98
Share of tolls to District Board ..	540	14	7 1897-98
	3641	6	3

Tolls.

(a) The figure in statement I is
arrived at as follows:

Lease Amount for 1897-98 - 9720

Deduct amount of deposit made
on account of 1897-98 but cre-

ditied in 1896-97 - 1620

Add interest paid on over-
due bills - 4

Add amount deposited in
1897-98 for 1898-99 but credited
in 1897-98 - 1622 1/2

9727 1/2

Deduct Local Fund Share 3239 6

Balance Rs 6488 1/2

(b) Income from Markets: -

The figure entered against this head
is arrived at as follows: -

Lease Amount for 1897-98 - 636

Deduct amount deposited for
1897-98, credited in 1896-97 - 159

477

Add amount deposited for
1898-99, credited in 1897-98 - 172

Add interest - 26

Add collection under arrears - 5

651 1/2

(c) Income from Slaughter Houses

was had been leased out for Rs 470
of which Rs 117-8- was credited in
1896-97.

Leased Amount - 470

Deduct amount credited in 1896-97 117 8

Add interest - 2 1/4

355 6

Deduct amount not collected
within the year - 39 2

316 3/4

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

CURRENT.

(Note.—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 4 minus columns 5, 6 and 7).	
	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.
1. Tax on arts, &c.	2388	14	326	5	2065	9	1432	13					88633	2
2. " on buildings	4570	14	9	2	4561	12	4343	2					217	5
3. " on lands	4574	2	16	14	4558	2	4342	2					218	2
4. Water and drainage tax on buildings	926	12			926	12	172	1					754	11
5. " " lands														
6. Tolls (gross receipts)	9724	12			9724	12	9724	12						
7. Tax on domestic Male servants														
8. Income from markets	638	6			638	6	638	6						
9. " Slaughter-houses	472	14			472	14	433	11					39	2
10. " Cart-stands														
11. Private scavenging fees	182	11			182	11	60	12					119	7
12. Warrant fees														
13. Tax on vehicles with springs, &c.														
14. " animals														
15. " carts, &c.	101	8			101	8	101	8						
16. Street Sweepings	556	9			556	9	487	14					64	11
17. License Fees														
Total ..	19515	52	332	5	19223	43	17393	37					28	13
			341	14					4				1824	37

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.
	A.	P.	RS.	A.	J.	RS.	A.	P.	RS.	A.	P.	MS.		
1	2	3	4	5	6	7	8	9						
1. Tax on arts, &c.	133		424	178	139		107	1894-95 to 1896-97						
2. " on buildings	92	1	492	363	64		65	1893-94 to 1896-97						
3. " on lands	144	1	942	361	34		57	1892-93 to 1896-97						
4. Water and Drainage tax on buildings														
5. " " on lands.														
6. Tolls														
7. Tax on domestic Male servants														
8. Income from markets	272	10	285		70	6	215	1894-95 to 1896-97						
9. " Slaughte-houses	25	7	25				25	- 24.						
10. " cart-stands														
11. Private scavenging fees	165	4	227	117			71	1893-94 to 1896-97						
12. Warrant fees														
13. Tax on Vehicles with springs, &c.)														
14. " animals	245	6	245	12			233							
15. " carts, &c.														
16. License fees	258		319	54	4		261	1893-94 to 1896-97						
Total	1275	15	2962	1483	312	10	271	1294	7					

To

STATEMENT V—*Abstract of transactions under advances.*

(1) Total amount outstanding at the beginning of the year*	..	..	..	556	10	10
(2) Amount advanced during the year	..	..	..	2682	4	11
Total	..			3238	15	9
(3) Amount adjusted during the year—						
(a) On account of advances made during the year	..	..	..	2087	15	.
(b) Do. previous years	..	..	..	268	7	2
Balance outstanding at the end of the year*	..			982	9	7
Total	..			3238	15	9

* *Details of Balance.*

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

Permanent advances with the Manager		Rs	20	"	"
"	"	"	100	"	"
"	"	"	5	"	"

125		125	
1-8-91	Balance of imprest to the Overseer for sinking a well		
31-3-93	To Councillor Dr. R. Pykshinatha Pillai for repairing Pambicher market	39	15 3
23-11-93	Do Do Do	7	4 6
4-7-95	To Mr. Ponnudawmy Mudaliar for purchase of thorns	15	" "
19-2-95	To Mr. Govinda Pillai for sinking a well near Chettykulam	12	14 8
4-1-97	To Overseer for purchase of buckets	58	9 3
31-3-97	To Do for festival arrangements	7	" "
6-4-97	Do Do	25	" "
13-4-97	Do Do	25	" "
22-7-97	Do Do	15	" "
11-9-97	To Overseer for repair of weekly market	30	" "
24-9-97	Do Do	33	" "
11-11-97	For the repair of Melanadambhi street tunnel	28	" "
19-11-97	To Overseer for repair of weekly market	7	" "
Do	Do for festival arrangements	6	7
7-12-97	To Messrs. Burgoyne Burbridges & Co. for medicines	3 1/2	3 1
27-1-98	To Mr. Venkatarama Iyer for repair of night soil carts	25	" "
5-3-98	To Manager for festival expenses	"	1
12-3-98	To Mr. Venkatarama Iyer for Do.	100	" "
26-3-98	Excess amount paid to the Lawrence Asylum Press for account forms supplied	10	2 10
		757-0-0	

STATEMENT VI.

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.	
Statement I Receipts.							
2.b. Tax on buildings	4702	14 9	4706	13 11	+	3 15 2	(1) Represents the amount trans- ferred from Deposits erroneously omitted to be credited to this head, now adjusted.
c. Tax on vehicles etc	471	8 "	474	8 "	+	3 -	(2) Rectification of error in classification.
g. Tax on carts etc	1575	" "	1572	" "	-	3 -	
4. c. Miscellaneous Income							
i. Income from Markets	657	12 3	657	11 8	-	" 7	(3) Error in totalling rectified.
iv. Do Avenues	402	15 1	437	15 1	+	35 -	(4) Vide remark against item 1.
f Fees -							
viii. Other fees	12	4 "	15	4 "	+	3 -	(5) Error in totalling rectified.
g. Fines -							
i Fines under Municipal and other acts	172	8 "	163	4 5	-	9 3 7	(5a) Adjustment made in the Treasury not brought into Municipal account, now shown.
5. a. i Education	172	8 "	" "	" "	-	172 8 "	(6) Rectification of error in classification
Do Other purposes	" "	" "	172	8 "	+	172 8 "	
7. Extraordinary and Debt							
d. ii. Other advances	2356	6 2	268	7 2	-	2087 15	(7) Adjustment of advances made during the year, elimi- nated from both sides of the account.

Statement II Charges

Grant I :-

2. d. i Repairs to works, machinery &c	" "	" "	5	8 "	+	5 8 "	(8) Rectification of error in classification.
Do iii. Contingencies	15	6 6	9	14 6	-	5 8 "	

Grant II :-

2. ii a. Fixed Payments	233	" 11	231	4 11	-	1 12 "	(9) Rectification of error in classification.
c. Contingencies	65	1 10	66	13 10	+	1 12 "	

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	
Grant III.							
1. d. Sundries and Contingencies.	467	12 6	571	5 .	+ 43	8 6	(10) Represents printing charges of hospital forms &c erroneously debited to Grant IV. Printing now transferred to this head.
Do 5. b. Private Lab. ranging- i Establishment	469	. 11	472	1 11	+ 3	1 .	(11) Due to erroneous adjustment now rectified.
Grant IV.							
10. Other charges							
c. Printing	1028	5 11	942	1 5 .	- 86	3 6	(12) Vide remark against items No 10 & 14 - " 1 " (13) Error in totalling rectified.
Grant V.							
1. c. Contingencies	170	12 11	203	5 1	+ 42	11 .	(14) Represents printing charges of office forms &c erroneously debited to Grant IV. Printing, now transferred to this head.
					- 10	2 10	(15) Represents excess payment made to the Lawrence Asylum Press, Madras, for account forms, transferred to "Advances Recoverable" -
Extraordinary and Debt							
5. a. Permanent advances	"	" "	2	8 .	+ 2	8 .	(16) Omitted to be shown now rectified.
b. Other advances	2669	10 1	591	13 11	- 2087	15 .	(17) Vide remark against item No 7.
					+ 10	2 10	(18) Vide remark against item No 15.
4. b. Others	1	8 .	2	15 10	+ 1	7 10	(19) Omitted to be shown now exhibited.

P.T.C.

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.

Balances -

a. Municipal Fund -2037 10 3 -2011 15 1 +25 11 2 (20) Due to adjustments shown against items 1, 3, 4, 5 & 11, 13, 16 & 19.

Statement II A.

1. Tax on Arts (col 3) 326 " " 323 " " - 3 " " (21)
 (col 4) 2062 " " 2065 " " + 3 " " } Rectification of error in
 (col 8) 630 " " 633 " " + 3 " " } classification.
 2. Tax on buildings.
 col 2 4574 2 3 4570 14 9 - 3 3 6 (22) Error in totalling rectified.
 col 3 15 14 3 9 5 2 - 6 9 1 (23) Error in classification.
 col 4 4558 4 " 4561 9 7 + 3 5 7 }
 col 5 4342 2 " 4343 13 2 + 1 11 2 (24) Amount transferred from Depo-
 col 8 216 2 " 217 12 5 + 1 10 5 (25) Error in totalling rectified.
 sited omitted to be credited to this
 head. Vide item 1 above.

Statement II B.

2. Tax on Buildings.
 col 5 360 12 9 363 " 9 + 2 4 " (26) Vide item 24 above.
 col 8 67 5 6 65 1 6 - 2 4 " }

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.

54 ml
ml 498

No 932
17.2.88

18

Municipal office
Marmarjude
29th May 1899

From

Mr R. R.

In Ranganatha Pillay, Esq.

Chairman

Municipal Council
Marmarjude
LOCAL & MUNICIPAL DEPT.
1502M

The Secretary to Government
Local & Municipal Department,
Madras

Sir

I have the honor to forward
herewith the Audit Report for 1897-98
together with an extract from the Pro-
ceedings of the Municipal Council
Marmarjude, in which the Report was

Yr. Obedt Servt
J. R. R.

1502/1999

Extract from the Proceedings of the
Municipal Council, Marmarjude
passed at its meeting held on
24th May 1899.

Present

In Ranganatha Pillay, Esq. Chairman
" V. S. Subbarayar, Esq. Curator
" K. S. Srinivasan, Esq. Do
" Anandaram Pillay, Esq. Do
" Venkayya Chetty, Esq. Do

Read Audit Report for 1897-98

Passed except items nos 5, 6, 8 & 15 (as
they are still under correspondence)
the list of outstanding advances.

(Signed) In Ranganatha

(True Extract)

J. Ranganatha
Chairman

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