

26.4.77 W. R. H.

L. & M.
100-25-10-27.

Local & Munl. (189) Department.

MISCELLANEOUS.

G.O., No. 86m

DATED 18-1-98

INDEXED. *CR*

DESPATCHED

[Despatch Abstract.]

Audit Report - Recording the — of
the Kumbakonam Municipality
for the year 1896-97

BACK PAPERS.

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

FURTHER PAPERS.

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

332
mt 287
Local & Munl. (1897) Department.

Euston Cur no 5498 off

Forwarded

W. H. P. S.

26/11/87

CURRENT No. 4379



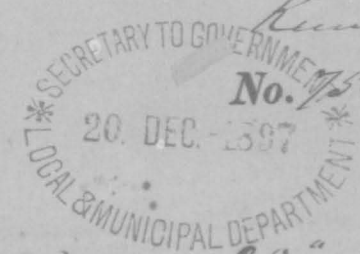
5498 AA
Current No. of 1897
Forwarded.

Order.

Collector
16/12/97

From

The Chairman
Municipal Council
Kumbakonam
No. 750.



Dated

25th November 1897.

Received 20-12-1897

Registered 20-12-1897

Enclosures 2

Spare copies

File

Order No. 86 dated 15-1-98

Recorded.

14/1/98

128

SUBJECT.

Submitting the Auditor's Report
on the audit of the accounts

The Accountant General of this Municipality for 1896-97.
17/1/98

2/1/98

14/1/98

14/1

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL & MUNICIPAL DEPT.
4379/M

No. 750.

MUNICIPAL COUNCILLORS' OFFICE

Kumbakonam 25th November 1897.

From

J. S. Sivasamy Adayar Esq.,

THE CHAIRMAN

MUNICIPAL COUNCIL

KUMBAKONAM.

To

The Secretary to Government,
Local & Municipal Departments
This the Subcollector & the Collector of Tanjore.

SIR,

I have the honor to forward herewith
the Report of the Assistant Inspector of Local
Fund Accounts on his audit of the accounts
of this Municipality for the year 1896-97,
together with the copy of Resolution of the
Council thereon.

I have the honor to be

Sir

your most obedt Servant

J. S. Sivasamy Esq.

Chairman

[Handwritten signature]
21.

From

THE CHAIRMAN

MUNICIPAL COUNCIL

KUMBAKONAM.

To

Dated

Received

Despatched

189

ENCLOSURES.

No.

SUBJECT.

Proceedings of the meeting of the Council of the Municipality of Kumbakonam, held on the 15th December 1897.

Present

M. R. S. Sivasamy Aiyar, Esq., Chairman.

" J. V. Raghavayya Chettiar "

" V. Raghavayya Nadar "

" T. S. Sivasubramanian Aiyar "

" J. V. Raghavayya Chettiar "

" M. C. Dorasamy Chettiar "

" M. C. Chinnathalinga Chettiar "

" C. K. Jaganmohan Chettiar "

1. Read the minutes and the Auditor's Report on the audit of the accounts for 1896-97 and the Chairman's remarks on the former.

Resolved that the same be adopted and sent to the Inspector of Local Fund Accounts and Government respectively.

x

x

x

(S) T. S. Sivasamy Aiyar

Chairman

(True Copy)

L. S. Sivasamy Aiyar

Chairman

Subj.

15-9-97
Report on the audit of the Accounts of the Humbakom
Municipality for the year 1896-97.

Cant. Nepalain

Dated 28 July 1897.

To

THE 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 Humbakom Municipality for the year 1896-97.

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. 8219-6-11, was in agreement with that appearing in the Bank Pass Book, allowing for outstanding cheques, and for deposits, in cash in hand and in adjustments agreed by the Deputy Collector in his communications no: 680 + 1993 of the 30 April + 25 June 1897 respectively, but which the Municipality omitted to give effect to.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the Statement submitted by the Municipality with their Annual Report to Government, ~~or~~

The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. 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.

8. Nothing was discovered important enough to call for immediate action on the part of Government, ~~or~~

The following points deserve to be brought to the immediate notice of Government

I have &c.
(Signed) Doke Venkatapathi Naidu
Asst. Inspector of L. & A. C.

Forwarded to the Accountant General.

(Signed) W. J. F. Williamson
Inspector of L. & A. C.

662.
97

No 2420
387

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

Fort St. George,
Acctt. Pub. Off.,
14th September/97

M. Maniam

Offg. Accountant-General

Meeting

Chairman

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Kumbakonam
for the official year 1896-97.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	26,718	5	8				26,720		
b. Endowments									
c. Water-tax Fund									
Total				26,718	5	8	26,720	-	
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	8,278	8					10,800		
b. Tax on buildings (section 63) ..	17,733	3	3				19,000		
c. Tax on lands (section 63) ..	1,286	1	4				1,250		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	1,681	8					1,650		
f. Tax on animals (section 77) ..	2,435	8					2,500		
g. Tax on carts and other vehicles without springs (section 85) ..	2,893						2,800		
h. Tolls (section 91)—									
Gross receipts ^{49,200} 28,836-6-..	20,941	9	11				20,000		
Less Local Fund share ^{7,895-2-2} 7,895-2-2									
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c.									
vi. Tax on animals									
vii. Tax on carts, &c.									
viii. Evasion of tolls				552	44	12	5		
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents	332						330		
c. Fees under Act II of 1888 ..	350						300		
Carried over				682					
				55,931	5	58,630			

STATEMENT I—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				55931	26	12 5	58630		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands ..	474	6	4				500		
ii. Rent of buildings ..	18		9				20		
iii. Avenue receipts ..	1153	9	9				2100		
iv. Fees from Travellers' Bungalows ..	319	8					250		
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c. ..	122	10					110		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	113	12	11				140		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	361	10	11				500		
d. i. Fees from educational institutions ..									
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depot ..									
e. i. Sale-proceeds and composition fees of medicines ..	430	3					400		
ii. Other Hospital receipts ..	167	6	10				180		
f. i. Income from markets ..	2960	13	4				3280		
ii. „ slaughter-houses ..	860						860		
g. Other fees									
i. Distraint fees ..	1	10					20		
ii. License fees ..	1994	13	3				2200		
iii. Cart-stand fees ..	137								
iv. Fees from extracts from Birth and Death Registers ..	19	8					30		
h. Fines—									
i. Fines under Municipal and other Acts ..	201	8					2500		
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..	1271	4	3						
i. Interest on investments—									
i. General, including choultries ..									
ii. Educational ..									
iii. Medical ..	907	11	8				910		
j. Premium on loans ..				10,244	4	9			
				14,314	1				
				66171	1	2			
Carried over ..				67245	1	5	72630		

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				67245	1	5	72630		
				66171	1	2			
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings ..									
Municipal Schools—	713	1					900		
grants to girls schools									
Other purposes—	243	13	9				250		
grant to Gymkhana									
Draining Master									
ii. Medical ..									
iii. Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes—	10,000						10,000		
festival									
b. From Local Boards—									
i. Education ..									
ii. Medical ..	2,000						2,000		
iii. Other purposes ..									
c. Other grants and contributions—									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..				12956	14	9	1000		
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	2718	12					3000		
ii. Other purposes ..	3	12							
b. Other items—									
i. Fishery rents ..	298						300		
ii. Refunds of Expenditure of previous year ..	1	5	9				10		
iii. Fees for numbering carts, &c. ..	47	14	6				50		
iv other items	2	11					10		
				3072	7	3			
Carried over ..				83274	7	5	90150		
				82200	7	2			

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				83274	7	5	90150	.	.
				82200	7	2			
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. Advances—									
i. Permanent ..									
ii Others ..	13586	5	3				13600	.	.
				13586	5	3			

Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls, should be debited to advances recoverable in Statement II, and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. 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 land at $7\frac{1}{2}$ per cent. of rent value.
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 .. the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. no. 286m, 560m, 24.3.86, 13.6.87.
8. The house-tax registers were last revised in the official year 1892-93, and the land tax registers in the official year 1891-92 & 1893-94.
9. The total extent of land assessed is 1110 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement II.

Expenditure from the Municipal Fund of the Town of *Thumbacnam*.
for the official year 1896-97.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	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	1798	..	8				3360	.	.
b. Buildings	513	..	..				1000	.	.
c. Drainage	15452	4	7				17920	.	.
d. Water-supply	901	8	4	18664	13	7	2000	.	.
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	8586	14	6				8000	.	.
b. Buildings	429 ₃	3	10				1500	.	.
c. Drainage—									
i. Repairs to works ..	25	6	8				700	.	.
ii. Establishment for flushing drains, &c. ..	186	6	.				190	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c. ..	2802	12	9				6050	.	.
ii. Establishment ..	273	4	11	12526	7	2	280	.	.
iii. Contingencies ..	222	12	6				200	.	.
e. Miscellaneous public improvements									
3. ESTABLISHMENT	1029	7	2	1029	7	2	1040	.	.
4. TOOLS AND PLANT AND OTHER STORES	41	5	.	41	5	.	150	.	.
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c. ..									
c. To other bodies public works									

GRANT II—(Ed)

1. TRAINING

a. Cod

b. St

2. MUNIC

i.

estimate of the annual rental of houses and lands is as follows:—
The general attractiveness of the locality are the determining elements. Practically, so far as I am aware, no most lands are rented, the rental is easily ascertained in their case. For other lands, the rental of houses and lands is as follows:—

Statement II—cont.

				1896-97.								
Heads of Account.				Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1896-97.		
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..										120		
GRANT II—(Education)—cont.												
ii. On Salary Result System—												
a. Fixed Payments				2589	11	11				2670		
b. Result Grants				165		2				470		
c. Contingencies				794	3	5	3548	15	6	850		
3. SALARY GRANTS												
4. RESULT GRANTS				3010			3010			3000		
5. COMBINED GRANTS—												
a. Fixed payments												
b. Result Grants												
6. INSPECTION—												
a. Contributions to Local Boards..												
b. Municipal Inspectors—												
i. Establishment				420						420		
ii. Contingencies				23	10	1				20		
7. MISCELLANEOUS—							443	10	1			
a. Buildings, furniture, &c., grants.				120						200		
b. Common gymnasium—												
i. Establishment				287	11	6				300		
ii. Contingencies										10		
c. Common drawing master & establishment ..				29	3	8				300		
d. Other items										20		
e. Contribution for the pay of art teachers ..				301	9		1003	1	9	350		
f. Charges for printing list of schools ..												
Total, Grant II ..							8005	11	4	8730		
GRANT III—(Sanitation and Medical Services.)												
1. HOSPITALS AND DISPENSARIES—												
a. Establishment				4664	1	6				4930		
b. Medicines and Supplies ..				844	12	4				1600		
c. Diet of Patients				1602	2	6				1450		
d. Sundries and Contingencies ..				369	5	6				350		
e. Contributions to Local Boards..												
							7480	5	10			
Carried over ..							7480	5	10	8330		

Statement II—cont.

				1896-97.			Revised Estimate for 1896-97.			
Heads of Account.		Details of Minor Heads.			Totals of Major Heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..					7480	5	10	8330		
GRANT III—Sanitation and Medical Services—cont.										
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—										
i. Medical College ..										
ii. Sanitary Inspection ..		231						260		
iii. Medical reserve staff ..										
iv. Cutlers' Establishment ..										
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—										
i. Medical Schools ..		240						240		
ii. Reserve staff ..		56	1	6				50		
iii. District Surgeon's establishment ..		58	12	8				60		
c. OTHER CONTRIBUTIONS ..										
					584	14	2			
3. VACCINATION—										
a. Establishment ..		300						300		
b. Contingencies ..		181	6	8				240		
c. Contributions to Local Boards ..		276	12	5				280		
d. allowance to the civil hospital for supervision of vaccination ..										
4. REGISTRATION OF BIRTHS AND DEATHS—										
a. Establishment ..		302	11	8				300		
b. Contingencies ..		83	5	3				100		
					386		11			
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—										
a. i. Establishment ..		7738		8				8100		
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..		9292	3	3				10120		
b. Private scavenging—										
i. Establishment ..		1783	6	5				1900		
ii. Contingencies, such as cost of scavenging carts, &c. ..		380	3	9				700		
		2125	7	11						
c. Cholera charges & epidemics ..		2174						2000		
d. Contingencies ..		85	10	9				100		
e. Mahanagham festival ..		20925	9		42819	11	9	20,000		
		895	1							
Total, Grant III ..					51529	3	9	53070		

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1897-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..	2450	11	2	2450	11	2	2450		
Advances recoverable—									
a. Permanent	4835	6	2	4835	6	2			
b. Others	4794	6	1	4794	6	1			
Refunds of other than current collections.	2	3	3	2	3	3	10		
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				114,285	10	9	123740		
Balances—									
a. Municipal Fund	8219	6	11				6730		
b. Endowments									
c. Water tax Fund									
				9293	7	7			
				8219	6	11			

NOTE TO STATEMENT II.

Position of the Municipality of Kumbakonam on 31st March 1897.

LIABILITIES.			ASSETS.		
	RS.	A. P.		RS.	A. P.
Balance of Loans	52831	7 8	Municipal Balance..	8219	6 11
Deposits to be adjusted	8605	11 5	{ Cash ..	9293	7 7
Other Liabilities (in detail)			{ Securities ..		
Rent for the site of the rubber depot for 96-97	33	12	Deposit Balance ..	5605	11 5
Rent for the site of the vegetable market for two months	30		{ Cash ..		
Repairs to Toll sheds	63	11 6	{ Securities ..		
Lease of two pump engines	168		Landed property	3000	
Lent by D.P.W. during 96-97			Sinking Fund of loans		
Cost of medicines supplied from Messrs Burgoyne, Purbridge London	601	9 7	Funded Capital of endowed institutions, Hospitals, &c.	26000	
Total contribution payable to Local Boards for 96-97	875	6 2	Total	42829	6 4
Less Rs. 4- - credited under deposits			Value of Premises, &c.	42625	
Mahamattkham festival charges	176	4 8	Do. of Tools and plant	11,100	
			Do. of Live stock		
			Do. of Furniture	2,300	
			Arrears of taxes, &c.	7178	15 8
			Other assets (in detail)		
			Total	63196	15 8
			Claims—		
			Advances Recoverable—		
			Permanent advance	260	
			Advances for works, &c.	4968	6 2
			Total	5228	6 2
			Grand Total	111,254	12 2
Total	63,386	14 7			

STATEMENT III.—Municipality of *Humbacanam*. Abstract of Deposits Account for the year 185 6-97.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	7654	14		1. Credited to Municipal Funds ..			
1. Deposits by Appellants ..	2208	3		2. Returned to Appellants ..			
2. Do. by Renters ..	776	10	8	3. Do. to Renters ..			
3. Do. by Contractors ..				4. Do. to Contractors ..			
4. Do. as Security by Municipal Servants ..	340			5. Do. to Municipal Servants ..			
5. Deposited for the execution of work for which Private Parties are liable ..				6. Do. to Parties ..			
6. Other Deposits under the Act or bye-laws ..				7. Paid to Claimants ..			
Total Receipts ..	3324	13	8	Total ..	2373	4	
Grand Total ..	10978	15	5	Balance ..	8605	17	5
				Grand Total ..	10978	15	5

* Details of Balance.

Rs 55 made up of Rs 5608-11 15-5 in cash and Rs 3000-00 in bonds.

	No. of items.	Year. 90-91	No. of items.	Year. 91-92	No. of items.	Year. 92-93	No. of items.	Year. 93-94	No. of items.	Year. 94-95	No. of items.	Year. 95-96	No. of items.	Year. 96-97	TOTAL.	REMARKS.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Appellants' Deposits ..																
Renters' do. ..																
Contractors' do. ..	5	517		1	126		1	124		3	191		12	869		
Municipal Servants' Deposits ..																
Deposits for Work ..																
Miscellaneous Deposits, viz:																
Total ..	5	517		9	2036		2	424		8	1016		37	1646		

Statement IV-A.—Municipality of *Humbacanam*.

Demand, Collection, and Balance statement for the year 189 6-97.

CURRENT.

Tax.	Demand as originally assessed by the Chairman		Remitted by the Council on appeal.		Demand as finally settled (column 2 minus column 3).		Collected.		Remitted on account of vacant houses, &c.		Written off as irrecoverable.		Balance (column 4 minus columns 5, 6 and 7).	
1	2		3		4		5		6		7		8	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Tax on arts, &c.	11790	8	258		11532	8	7619				103		3810	8
2. " on buildings	19300	12			19300	12	17398	5	466			11	1897	5
3. " on lands	1176	62	42		1172	42	1142	28					30	16
4. Water-tax on buildings and lands														
5. Tolls (gross receipts)	27084	40			27084	40	27048	14					35	12
6. Market rents	3283	14	250		3033	14	2954	13	(a)				78	4
7. Slaughter-house fees	860				860		860							
8. Rent of cart-stands	137				137		137							
9. Private scavenging fees	3290				3291		2713	4			44		573	8
10. Tax on vehicles with springs	1758				1758		1678	8					79	8
11. Tax on animals	2593	4			2593	4	2424	8					168	8
12. Tax on carts	3060				3060		2883						186	
13. Rent of gardens	257				257		257		(h)					
14. Arenues	525	86			525	86	460	6	(c)				65	8
15. Fishery	298				298		298							
16. Ferry rents	332				332		332							

(a) Exclusive of Rs 6 by land interest realized. (b) Includes the rent of hospital garden, which is shown under "other hospital Receipts" statement I. (c) The difference of Rs 693-9-3 between the two entries in statements I & IV A. is the receipts from the sale of non-fruit yielding trees shipped to being included in the former.

Statement IV-B.—Municipality of Pumbacoram, Demand, Collection, and Balance Statement for the year 1896-97—cont.

ARREARS.

Tax.	Balance of old Demand.		Arrears of previous year.		Total Demand.		Collected.		Remitted.		Written off.		Balance (column 4 minus columns 5, 6 and 7).		Years to which the balance relates.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1															9
1. Tax on arts, &c.	145	-	1075	-	1220	-	659 8	-	200 8	-	173	-	187	-	1894-95 & 1895-96.
2. " on buildings	83	-	374 12	-	382 15	-	334 14 3	-	8 11 9	-	2	8 6	36	12 6	00
3. " on lands	-	-	168 8 10	-	168 8 10	-	143 14 8	-	5 14	-	-	-	18	12 2	00
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls	-	-	1787 8	-	1787 8	-	-	-	-	-	-	-	-	-	-
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	-	-	7 8	-	7 8	-	5 8	-	-	-	2	-	-	-	30 1 8
10. Tax on vehicles with springs	-	-	3	-	3	-	3	-	-	-	-	-	-	-	10 1 8
11. Tax on animals	-	-	16 8	-	16 8	-	11	-	-	-	1	-	4 8	-	1895-96
12. Tax on carts	-	-	10	-	10	-	10	-	-	-	-	-	-	-	-
13. Arrears.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Rent of gardens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15. Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16. Ferry rents.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	153 3	-	3442	12 10	3595	15 10	2955	4 11	215	1 9	178 8 6	-	247	8	-

STATEMENT V.—Abstract of transactions under advances.

(1) Total amount outstanding at the beginning of the year	..	..	..	13979 11 3
(2) Amount advanced during the year	..	..	..	18702 10 9
Total	..	..	..	32682 6
(3) Amount adjusted during the year—				
(a) On account of advances made during the year	..	..	..	13967 10 7
(b) Do. previous years	..	..	..	18865 3
Total amount outstanding at the end of the year*	..	..	..	5,228 6 2
Total	..	..	..	32682 6

* Details of Balance.

Permanent advances.

Office theroft for contingencies	50	—	—
Civil Apothecary for Hospital	200	—	—
contingencies	10	—	—
Municipal overseer for Road works	260	—	—

Other advances

Office theroft for Process fees	89.96.	24	—	—
	90-91.	15	6	—
	91-92.	8	2	—
	92-93.	34	—	—
	93-94.	51	14	—
				183-6
Councillor Mr. Bhinnasamy Pila	21.5.96.	200	—	—
for Pothamari Tank.	27.5.96.	500	—	—
	3.6.96.	500	—	—
	13.6.96.	250	—	—
	27.6.96.	250	—	—
	13.7.96.	250	—	—
	1.8.96.	200	—	—
				2450
Mul-overseer for embankment	18.8.96.	30	—	—
for Causering North bank				
so for urgent repairs during	18.2.97.	73	12	—
Kababakhan festival.				103-12
Agent South Indian Railway	6.1.97.	799	12	6
Company for conveying silt	18.1.97.	600	—	—
from Mahamaththan Tank				1399-12-6
Civil apothecary for cholera	20.1.97.	50	—	—
expences.	2.2.97.	50	—	—
	11.3.97.	50	—	—
	26.3.97.	50	—	—
				200
Contractor Vappapathan for	2.2.97.	200	—	—
Hospital repairs				200
Ramatwami for repairs	8.2.97.	100	—	—
for repairs				100
Rangopal Raja for repairs	12.2.97.	160	—	—
Market and slaughter house.				160
for repairs	16.2.97.	50	—	—
advance to the Municipal overseer by the	26.2.97.	10	8	—
for repairs				15-10-3
Shankar Conservancy Inspector Mahomed		5	5	5
Proprietor and Rajon Press				5,228-6-2
Contractor for repairs				

over taxes and fees (viz) 125 - as - 12

STATEMENT VI.

Statement of Differences.

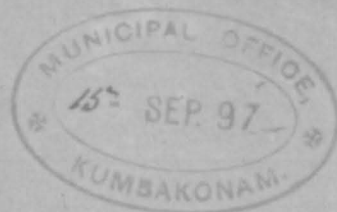
Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	REMARKS.
Opening balance	26,718 58			(1) The amount of this balance is less than that of the closing balance of 95.96 as per audited statement of that year, by Rs 11.1.5 being the one third share due to the District Board on the interest from Rs 36,14.5 incurred on the purchase of the site for toll station. The amount was erroneously debited from toll receipts for ascertaining the share payable to that Board, and was subsequently rejected as per para 7 of the collector's report submitted with the administrative report of that year.
Receipts				
2. Municipal Rates & Taxes.				
(+) Tax on animals.	24,358	24,311 12	(-) 3 12	(2) The difference represents the total amount of Composition fee collected on 5 bullocks erroneously credited under this head instead of under tolls now adjusted by transfer. Note also remarks against "Tolls" in the appendix to part order no 644 of 20.4.4 April 92.
(g) Tax on carts & other vehicles.	2893	2884	(-) 9	(3) do on 3 carts - do -
(h) Tolls - gross receipts.	28,836 6	28,849 2	(+) 12 12	(4) vide remarks nos (2) & (3) above.
Less Local Fund share	7895 2 2	7899 6 2	(+) 4 4	(5) The difference represents the one third share due to the District Board on toll collections from tax on animals and carts as per remarks nos (2) & (3) above held under deposits pending payment.
net credit in municipal accounts.	20,941 3 10	20,949 11 10	(+) 8 8	(6) do. the two thirds share due to the municipality in the toll collections from - do - now credited under "Tolls".
Revenue derived from municipal property and powers apart from taxation.				
(i) Fines & Fines under municipal & other acts.	1271 43	201 8	(-) 12	(7) The difference represents the deduction made by transfer to the credit of - do - "Law & Justice" as per A.G.'s order no 164 dated 10.12.96 referred to in Treasury order no 1993 of 23.1.97.
			(-) 494 11	(8) do - as per A.G.'s sanction no 178 of 30.3.97 - do.
			(-) 583 1 3	(9) do as per A.G.'s order of 18.10.97. The Treasury Deputy Collector in his letter to the Chairman reporting the amount in the Treasury at the credit of the municipality at the close of 96-97 omitted however, to make the necessary deduction in the above accounts. But as the requisite adjustments have been effected by the Accountant General in the accounts of 96-97 and advised by that office in his report also referred to the necessary corresponding deduction was made in this statement vide also Treasury order no 608 of 30.4.1897.
			(+) 10	(10) The difference represents the total amount of realisations made on account of this municipality in the Mayamaram municipality and adjusted by the Treasury Deputy Collector to the credit of the former, vide no 1993 of 25.1.97.

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	REMARKS.
Charges Statement II				
Grant I				
3 Repairs	429 3 10	423	(-) 5 5	(11) The difference represents the payment in excess on V.B. no 1090 transferred to the debit of advances recoverable, pending recovery.
(b) Buildings				
Grant III				
5 Conservancy, road clearing	2114 9 11	2125 7 11	(+) 10 14	(12) Difference represents the total amount paid by Surgeon Captain Vickers to cholera totter from advances made to him on account of the Mahamariam festival and accounted for by that officer, but omitted to be adjusted under this head. Hence the account.
(c) cholera				
(c) Mahamariam Festival	20925 9	20895 1	(-) 5 9	(13) The difference represents the amount of the unexpended balance from Surgeon Captain Vickers handed over to conservancy Inspector Teelaramiah for payment to night soil trench totter, but omitted to be accounted for by the latter by the submission of nominal rolls on account.
			(-) 4 15	(14) - do - the amount paid to the conservancy Inspector Sitaraniyah by office shroff for - do - do.
			(-) 117	(15) - do - the amount adjusted in excess on V.B. nos 973 & 1057 of 25.3.97 respectively against the advance made to the additional Dy collector, now cancelled.
			(-) 13	(16) - do - on V.B. no 1141 of 31.3.97 against the advance made to the office shroff now cancelled.
Grant IV				
(e) ii Contingencies	201 15 3	186 5	(-) 15 10 3	(17) - do - the payment in excess on V.B. no 1090 transferred to the debit of advances recoverable pending recovery.
Advances recoverable.				
(b) others	4794 6 1	4835 2	(+) 5	(18) The difference represents the excess elimination consequent upon the excess refund of the unexpended balance from advances made to the civil apothecary on account of the Mahamariam festival now cancelled by debit to this head with a per contra credit under "deposits".
Statement III				
Opening balance	7654 1 4			(19) vide remark no (2) above.
Receipts: other deposits				(20) - do - no (3) & (4) above.
				(21) - do - no (5) above.
				(22) - do - no (6) above.
				(23) - do - no (11) above.
				(24) - do - no (17) above.
				(25) The amount of this balance is more than that of the closing balance of 95.96 as per audited statement for that year for reasons assigned in remark (1) above.
				(26) - do - as (5) above.
				(27) - do - as (18) above.
Statement IV A				
5 Tolls col. 2, Demand by Chairman	27084 10	27097 6	(+) 12 12	(28) - do - no (4) above.
col 5. collected	27048 14	27061 10	(+) 12 12	

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



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STATEMENT WITH DITTO.

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