[L. & M.
3,000-3-2-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1255 M

DATED 3rd August 1895.

[Despatch Abstract.]

Accounts.

Recording, with remarks, report on the audit of the------ of. the Trichinopoly Municipality for 1893-94.

Read again Order of Government, dated 189 , No , Miscellaneous.

Enclosures.

Current No

Statement with ditto.

Order of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original (not paged).

N.B.—
Δ = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.

Ex Paper, No. of 189

Other Paper, No. Cur 2812 of 189 /95

Copied by [illegible]
Examined by [illegible]

Local Fund (1895) Department

Current No. of 1920/Rev of 95

M.R.Ry.
From, S. T. Rungaswamiyar Avl
B.A. B.L. Rao Bahadur
CHAIRMAN
Municipal Council,
TRICHINOPOLY.

Local & Municipal Dept.
CURRENT No. 2040 M

To,
The Chief Secretary to
Government,
Local and Municipal
Department,
FORT ST. GEORGE.

Through the Collector of
Trichinopoly

Dated 12th
Despatched 13th June 1895.
Received 28 JUN 95

No. 17

Enclosures 1

SUBJECT.

Submitting with Remarks the Audit Report of the Asstt. Inspector of Local Fund Accounts on the Audit Accounts of the Municipality for the Year 1893-94.

1313 L&M 25-9-94
464 L&M 9-4-94
1180 L 31-8-94
1647 L 5-12-89
1057 M.D 29-5-93

Endt. on Cur: No. 1920/95 Rev. d/26.6.95

Forwarded.

2. The Chairman does not account for the delay of nearly three months in forwarding the Auditor's report.

3. The Chairman's Covering letter does not explain the disregard of Standing rules pointed out by the Auditor as having been the cause of the loss of nearly Rs. 400.

A Krishnaswamiyar
For Collector

C.S.
Misc.

Order.

Recorded.

2. The Chairman will be requested to supply the omissions noticed by the Collector in paras. 2 and 3 of his endorsement.

3. The accounts appear to be in a most unsatisfactory state.

4. The Chairman will state whether any steps were taken to arrest & prosecute the House Tax Collector referred to at the concluding portion of the Auditor's report.

Please see stat. of difference No 61 F.S.

To the Chairman, M.C. Trichinopoly
thro' the Collr of Trichinopoly
" Accountant-General

Local Fund (1895) Department

MUNICIPAL COUNCILLORS' OFFICE,

No. 17. Md. Ey. TRICHINOPOLY 12th June 1895.

FROM,
S. T. Rungaswami Ayr Avl. B.A. B.L. Rao Bahadur
CHAIRMAN,
Municipal Council,
TRICHINOPOLY.

Local & Municipal Dept.
2040 M

TO,
The Hon Chief Secretary to Government,
Local and Municipal Department,
FORT ST. GEORGE.

Through the Collector of Trichinopoly.

SIR,

I have the honor to forward the Report on the Audit of the accounts of the Trichinopoly Municipality for the year 1893-94 and to submit the following with reference to para 8 of the Report, the other paras calling for no remarks.

2. The Private Scavenging fees were not Collected in advance in the year under audit. Efforts are now being made to make the Collections in advance ✓

3 During the past years it has been the practice to entrust with the bill-Collector all the bills of his ward. So that the

work of Collection may be made easy. This practice has been discontinued from April 1895.

4 The bill collectors were ordered to pay into the office their Collections at least twice a week. They might bring in their remittances oftener, if they found it necessary.

5 The 4th. B ward bill collector had between June and December 1894 embezzled Rs 398-15-3 from the Collections of the Scavenging fees and absconded in the latter part of December 1894. The matter has been reported to the Dy Magistrate and a warrant has been issued for his arrest. When this case is finally disposed of, I shall report the results for the information and orders of Government.

6 In December last, the office establishment was

Local Fund (1895) department

fully engaged with the audit as well as the preparation of the budget for 1895-96. Further all the bill Collectors were detained in the office by the auditor for checking their accounts. Consequently there could not be large collections made by the bill collectors nor could the office exact much work from the bill Collectors who were then working with the auditor.

I have the honor to be
Sir
your most obdt Servt
M. Rungaswami
Chairman

Local Fund (1895) Department

Extract from the Proceedings of the Municipal Council for the Town of Trichinopoly passed at the meeting held on the 11th of June 1895.

Present.

M. R. Ry. S. T. Rungaswami Aiyar avgl. B.A. B.L. Rao Bahadur } Chairman
Mohomed Miyan Sahib Councillor
M. R. Ry. A. C. Chidambara Moodr avgl Do
" T. S. Ponnuswami Devar avgl Do
" T. A. Soosai Pillai avgl Do
" T. M. Subramania Pillai avgl Do
" S. T. Krishnaswami Aiyar avgl Do
" T. S. Umamaheswara Aiyar avgl Do
" V. S. Chellappa Chettyar avgl Do
" T. Ramaswami Chettyar avgl Do
Mohomed Assadulla Sahib Do

Para. 214. Read the Report of the Assistant Inspector of Local Fund Accounts on the audit of the Trichinopoly Municipality for 1893-94. together with the Chairman's draft letter.

× × ×

Forwarded.

M. R. Ry. Chellappa Chettyar avgl dissenting

× × ×

Signed S. T. Rungaswami
Chairman

True extract

Municipal Office
Trichinopoly } S. T. Krishnaswami

2/160 Mis of 95

Local Fund (1895) Department

Current No. 934/Rev of 95

From

The Accountant-General

Madras

To

The Chief Secretary to Government

Local and Municipal Department,

Fort Saint George

through the Chairman, Municipal ~~Department~~ Council and the Collector of Trichinopoly

No. L.7D/784

Dated 16 } March 95
Recd }

Sir

Subject

Forwarding the audit report of the accounts of the Trichinopoly Municipality for 1893-94.

Endt. on Current 934/Rev of 95 Dept 21.3.95

Forwarded to the Chairman

Muni

19.3.95

1/2040 Mis of 95

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
15 China Bazaar market rent.				
Demand as originally raised &c	. . .	360 „ „	+360 „ „	(52) These amounts represent the transactions relating to China Bazaar market rents, the demand for which is fixed & which should have therefore been exhibited in the D.C.B. Statement.
Collection	. . .	246 „ „	+246 „ „	
Balance	„ „ „	114 „ „	+114 „ „	
Statement IV. B. (arrears).				
2. Tax on Buildings.				
Arrears of previous year	5363 3 „	5363 13 „	+ „ 10 „	(53) The difference represent the amount by which the total amount of arrears due was increased with reference to the correct total of the tax on numbers shown in detail in the arrear demand Register.
Collection	5154 15 „	5145 „ „	−9 15 „	(54) Vide remarks against item No (2) above.
Written-off.	77 12 „	87 15 „	+14 5 „	(55) The difference represents the total amount of the tax sanctioned to be written off the accounts but erroneously shown as outstanding.
			−4 2 „	(56) The total amounts of the tax on certain numbers incorrectly shown as written off without the Council's resolutions in support.
Balance	676 5 „	676 11 „	+9 15 „ +4 2 „ + „ 10 „ −14 5 „	(57) Vide remarks against item No (54) above. (58) Do. (56) (59) Do. (53) (60) Do. (55)
3. Tax on lands.				
Written off.	99 4 „	88 „ „	−11 4 „	(61) The difference represents the amount of tax shown in the arrear Demand Register as outstanding for 89-90 on No. 889 and shown as written off in the accounts of 93-94 on the ground that the moiety of the same had already been credited and the other moiety remitted in 90-91. Since the details of outstandings as shown in the arrear demand Register inclusive of the tax on the No. referred to worked up to the total balance as deduced in the accounts and as it cannot but therefore be inferred that the entry of No 889 was in lieu of another number on which the amount involved was actually due, there was no alternative but to exclude the same from the amount actually actually sanctioned to be written off by correspondingly increasing the balance in order that it may be recovered from the party responsible for the mistake
Balance	499 11 „	510 15 „	+11 4 „	(62) Vide remarks against item (61) above

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Statement IV. A. D. C. B. Current.				
1 Tax on arts.				
Demand as originally assessed by the Chairman	8571 8 „	8870 . .	+6 „ „	(36) The difference represents the amount by which the demand should be increased on account of No 30 of 1B ward.
			+292 8 „	(37) The difference represents the total amount of remissions and exemptions by which the demand was incorrectly shown less with corresponding reductions from the total amount thereof.
Remitted by the Council on appeal	228 8 „	588 8 „	+292 8 „	(38) Vide remarks against item No (37) above.
			+67 8 „	(39) The difference represents the total amount exempted erroneously shown as written off.
Written off.	100 8 „	33 „ „	−67 8 „	(40) Vide remarks against item No (39) above
Balance.	313 „ „	319 „ „	+6 „ „	(41) Vide Do. — No (36) above.
2. Tax on Buildings				
Demand as originally assessed by the Chairman.	26368 4 „	26373 4 „	+5 „ „	(42) The difference represents the total amount of remission incorrectly omitted from the demand.
Remitted by the Council on appeal.	11 14 „	22 8 „	+5 „ „	(43) Vide remarks against item No (42) above
			+4 8 „	(44) The difference represents the amount of remission sanctioned by the Council prior to collection but erroneously omitted to be shown as such in the accounts.
			+1 2 „	(45) Do. the total of the moiety of remission sanctioned subsequent to collection but omitted to be shown as such in the accounts.
Collected.	21579 6 „	21574 9 „	−3 11 „	(46) Do. the excess collections as detailed in the audit notes now transferred to "Deposits"
			−1 2 „	(47) Vide remarks against item (45) above
Balances.	4777 „ „	4776 3 „	+3 11 „	(48) Vide Do. .. No (46) above
			−4 8 „	(49) Do. .. (44) above.
6. Market rents.				
Demand as originally assessed and as finally settled.	15447 11 „	15460 13 „	+13 2 „	(50) The difference represents the amount omitted to be included under demand owing to incorrect totalling
Balance	1483 4 „	1496 6 „	+13 2 „	(51) Vide remarks against item No (50) above

STATEMENT VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.
Receipts.		Statement I.		
1 a Municipal Fund.	190,993 5 9	190,947 9 9	−45 12 "	(1) The difference represents the total of incorrect adjustments made in the accounts of 1892-93.
2. b. Tax on buildings	26,734 5 "	26,719 9 "	−9 15 "	(2) The difference represents excess collections shown against arrear demand now transferred to "Deposits"
			−4 13 "	(3) Do shown against current demand now transferred to "Deposits"
4 d (ii) Other revenue from Educational Institutions	" 12 6	. . .	−" 12 6	(4) The difference represents the cost of attendance registers recovered, now expunged from both sides.
4 g (iv) Fees for extracts from Birth & Death Registers	" " "	6 " "	+6 " "	(5) The difference represents the amount of fees realized for extracts from Birth & Death Registers erroneously included under "6. b(iv) other items"
6 b (ii) Refunds of expenditure of previous year.	4 14 9	9 14 9	+5 " "	(6) Do refund from previous years outlay transferred from "6 b iv other items"
6 b (iv) Other items.	34 8 6	21 13 "	−5 " "	(7) Vide remarks against item (6) above
			−6 " "	(8) Do .. item (5) above.
			−1 11 6	(9) The difference represents the recovery & the cost of attendance & admission Registers expunged from both sides.
Charges.		Statement II.		
Grant I, 1. d. Water supply	220,369 8 7	220,371 " 1	+3 7 6	(10) The difference represents the cost of constructing a parapet wall to a well erroneously debited to "2(d) i Repairs, to works, machinery &c, now adjusted by transfer.
			−2 " "	(11) Do the amount chargeable to Advances Recoverable on account of the rectification of work executed by the waterworks Contractor, now adjusted by transfer
2 a. Communications	14,985 5 6	14,285 5 6	−700 " "	(12) The difference represents the amount advanced to a contractor now adjusted by transfer to "Advances Recoverable"
d. i. Repairs to works &c	51 7 6	48 " "	−3 7 6	(13) Vide remarks against item No 10 (above)
Grant II 7. a. Building furniture &c grants.	" " "	34 " "	+34 " "	(14) The amount of furniture grant erroneously shown under "7(c) other items" now adjusted by transfer"
			−34 " "	(15) Vide remarks against item (14) above
Grant II 7c. Other items	254 13 "	37 13 "	−147 8 "	(16) The difference represents the cost of school attendance & admission Registers now transferred to the debit of "advances recoverable

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STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.
			− " 12 6	(17) Vide remarks against item No (4) above
			−1 11 6	(18) Do .. item (9) above.
			−33 " "	(19) The difference represents the furniture grant transferred to "advances recoverable" pending adjustment on receipt of completion and detailed vouchers.
Grant IV 5. b. contingencies	66 10 "	36 10 "	−30 " "	(20) The difference represents the amount advanced to the contractor at Bangalore now adjusted by transfer.
Advances recoverable				
(b) Others.	5,899 3 11	6,811 11 11	+700 " "	(21) Vide item No (12) above.
			+147 8 "	(22) Do No 16 above
			+33 " "	(23) Do No 19 above
			+2 " "	(24) Do No 11 above
			+30 " "	(25) Do No 20 above
Refund of other than Current collections	97 13 "	93 1 "	−4 12 "	(26) The difference represents the refund of appellant deposits now adjusted by transfer.
Deposits		Statement III		
Receipts				
6. Other deposits &c	105 12 6	120 8 6	+9 15 "	(27) Vide remarks against item (2) above.
			+4 13 "	(28) Do . . . (3) above
Charges:				
2. Returned to appellant	2 1 "	6 13 "	+4 12 "	(29) Do . . . (26) above.
4 Returned to contractors	195 13 "	220 13 "	+25 " "	(30) The difference represents the refund of Contractor's deposit erroneously shown against "Returned to parties" now adjusted by transfer.
5 Returned to Municipal Servants	343 6 9	456 9 9	+113 3 "	(31) Do the refund of security deposits of municipal servants, wrongly shown under "Paid to claimants"
6 Returned to parties	327 6 9	" " "	−25 " "	(32) Vide item (30) above
			−302 6 9	(33) The difference represents the refund of other deposits erroneously shown under "Returned to parties" now adjusted by transfer.
7. Returned to claimants	113 3 "	302 6 9	−113 3 "	(34) Vide remarks against item (31) above
			+302 6 9	(35) Do . . . item (33) above.

STATEMENT V.—*Abstract of transactions under Advances.*—

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	3844	4	2
(2) Amount advanced during the year	102547	6	..
Total ..	106391	10	2
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	95725	10	1
(*b*) Do. previous years	2364	4	2
Total amount outstanding at the end of the year * ..	8301	11	11
Total ..	106391	10	2

Details of Balance.

Permanent advances.

	District Medical and Sanitary Officer for Hospital contingencies	50-..-..
	Hospital Purveyor	300-..-..
90-91.	District Medical & Sanitary Officer for animal vaccination contingencies	20-..-..
92-93.	Sanitary Engineer with the Govt of Madras	1000-..-..
	Municipal Office Manager for the purchase of Calves	60-..-..
	Chairman, Municipal Council for Office contingencies	50-..-..
93-94	Mr Johnston Municipal Overseer.	10-..-..
		1490-..-..

Other advances.

93-94.	Mr P. E. Ellayalwar Madu water works Contractor	1568-14-8
	District Medical & Sanitary Officer for cholera expenses	400-..-..
	Mr T. A. Soosia Pillai (Councillor) for repairing an iron gate in the Municipal Cart Stand	100-..-..
	Moorthaya Kottan for water works	20-..-..
	Swarama Aiyar Do	640-14-..
	Sanitary Engineer to Government	3171-7-3
	Sheik Ismail Sahib - Contractor	700-..-..
	Rudrappa - Bangalore Do	30-..-..
	Headmaster, Wesleyan Mission School	33-..-..
	Manager Municipal Office, Cost of Attendance & admission Registers	147-8-..
		6811-11-11

Statement IV-B.—*Municipality of* Trichinopoly

Demand, Collection and Balance Statement for the year 1892-9~~3~~4—*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.		
1	2			3			4			5			6			7			8			9		
	RS.	A.	P.	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.	74	..	..	245	..	..	319	..	..	201	8	..	..	..	..	117	8	..	..	..	..	42	15	..
2. „ on Buildings	545	13	..	5363	13 ~~3~~	..	5909	10 ..	..	5145 ~~5154~~	.. ~~15~~	..	..	..	..	87 ~~77~~	15 ~~12~~	..	676	11 6	..	~~38~~ 73 ~~559~~	~~13~~ ~~3~~	.. — 90-91 .. — 91-92 .. — 92-93.
3. „ on Lands	283	7	..	1891	10	..	2175	1	..	1576	2	..	..	..	..	88 ~~99~~	.. ~~4~~	..	510 ~~499~~	15 ~~11~~	..	14 102 382 11	14 5 8 4	.. — 90-91 .. — 91-92 .. — 92-93 .. 89-90.
4. Water-tax on Buildings and Lands ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
5. Tolls	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
6. Market Rents	95	1	..	1506	2	..	1601	3	..	1592	11	..	..	..	..	8	8	..	..	..	..			
7. Slaughter-house Fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
8. Rent of Cart stands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
9. Private Scavenging Fees	69	15	9	1510	7	6	1580	7	3	1080	7	9	5	10	..	62	7	..	431	14	6	69 361	15 14	9 .. 91-92 9 .. 92-93
10. Rent of Arrack Godowns	..	..	..	14	4	..	14	4	..	14	4	..	..	..	..	..	..	..						
11. Do Boulevard garden	..	..	..	51	10	8	51	10	8	51	10	8	..	..	..	..	..							
12.																								
13.																								
14.																								
	1068	4	9	10582	15 ~~6~~	2 ~~2~~	11651 ~~11650~~	3 ~~9~~	11 ~~11~~	9661 ~~9671~~	11 ~~10~~	5 ~~5~~	5	10	..	364 365	6 7	.. ..	1619 1607	8 14	6 6	1619 1607	8 14	6 6

Statement IV-A—*Municipality of* Trichinopoly Demand, Collection and Balance Statement for the year 1893-94.

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.	8870 ~~8571~~	– ~~8~~	– ~~–~~	688 ~~228~~	8 ~~8~~	– ~~–~~	8281 ~~8343~~	8 ~~–~~	– ~~–~~	7,929	8	–	–	–	–	33 ~~100~~	– ~~8~~	– ~~–~~	319 ~~313~~	– ~~–~~	– ~~–~~
2. ,, on buildings	26373 ~~26368~~	4 ~~4~~	– ~~–~~	22 ~~11~~	8 ~~14~~	– ~~–~~	26350 ~~26356~~	12 ~~6~~	– ~~–~~	21,574 ~~21,579~~	9 ~~6~~	– ~~–~~	–	–	–	–	–	–	4,776 ~~4777~~	3 ~~–~~	– ~~–~~
3. ,, on lands	2868	8	–	5	–	–	2,863	8	–	1,742	1	–	–	–	–	–	–	–	1,121	7	–
4. Water-tax on buildings and lands	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
5. Tolls (gross receipts)	11861	6	5	–	–	–	11861	6	5	11,861	6	5	–	–	–	–	–	–			
6. Market rents	15460 ~~15,447~~	13 ~~11~~	– ~~–~~	–	–	–	15460 ~~15,447~~	13 ~~11~~	– ~~–~~	13,964	7	–	–	–	–	–	–	–	1496 ~~1483~~	6 ~~4~~	– ~~–~~
7. Slaughter-house fees	2,253	–	–	–	–	–	2,253	–	–	2,253	–	–	–	–	–	–	–	–	–	–	–
8. Rent of cart-stands	4,705	–	–	–	–	–	4,705	–	–	4,312	4	8	–	–	–	–	–	–	392	1	4
9. Private scavenging fees	4,299	15	9	–	–	–	4,299	15	9	2,390	4	6	–	–	–	20	14	–	1,888	13	3.
10. Sheep standing places	181	–	–	–	–	–	181	–	–	181	–	–	–	–	–	–	–	–	–	–	–
11. Sale proceeds of night soil	1,550	–	–	–	–	–	1,550	–	–	1,550	–	–	–	–	–	–	–	–	–	–	–
12. Do. of Street Sweepings	6,270	–	–	1,270	–	–	5,000	–	–	5,000	–	–	–	–	–	–	–	–	–	–	–
13. Rent of Attach Godowns	171	–	–	–	–	–	171	–	–	171	–	–	–	–	–	–	–	–	–	–	–
14. Do. Boulevard garden	155	–	–	–	–	–	155	–	–	155	–	–	–	–	–	–	–	–	–	–	–
15 China Bazaar Market rents	360	–	–	–	–	–	360	–	–	246	–	–	–	–	–	–	–	–	114	–	–
	85378 ~~84702~~	15 ~~5~~	2 ~~2~~	1886 ~~1515~~	– ~~6~~	– ~~–~~	83492 ~~83186~~	15 ~~15~~	2 ~~2~~	73331 ~~73089~~	2 ~~15~~	7 ~~7~~	–	–	–	53 ~~121~~	14 ~~6~~	– ~~–~~	10107 ~~9975~~	14 ~~9~~	7 ~~7~~

STATEMENT III.—*Municipality of* Trichinopoly Abstract of Deposits Account for the year 1893-94.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	9337	5	5	1. Credited to Municipal Funds	2,960	8	–
				2. Returned to Appellants	6 ~~2~~	13 ~~1~~	– ~~–~~
1. Deposits by Appellants	46	14	–	3. Do. to Renters	–	–	–
2. Do. by Renters	2,382	4	–	4. Do. to Contractors	220 ~~195~~	13 ~~13~~	– ~~–~~
3. Do. by Contractors	1150	–	–	5. Do. to Municipal Servants	456 ~~343~~	9 ~~6~~	9 ~~9~~
4. Do. as Security by Municipal Servants	1,314	2	3	6. Do. to Parties	~~327~~	~~6~~	~~9~~
5. Deposited for the execution of work for which Private Parties are liable.	120	8	6	7. Paid to Claimants	113 302	3 6	– 9
6. Other Deposits under the Act or bye-laws	105	12	6				
Total Receipts ..	5012 ~~4,998~~	12 ~~–~~	9 ~~7~~	Total ..	3947 ~~3,942~~	2 ~~6~~	6 ~~6~~
				Balance * ..	10402 ~~10,392~~	15 ~~15~~	8 ~~9~~
Grand Total ..	14,350 14,335	2 6	2 2	Grand Total ..	14,350 ~~14,335~~	2 ~~6~~	2 ~~2~~

Details of Balance.

	No. of items.	Year. 87/88			No. of items.	Year. 88/89			No. of items.	Year. 89/90			No. of items.	Year. 90/91			No. of items.	Year. 91/92			No. of items.	Year. 92/93			No. of items.	Year. 93/94			TOTAL.				REMARKS.
		RS	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A	P.		RS.	A.	P.	No. of items.	Rs.	A.	P	
Appellants' Deposits ..		–	–	–		–	–	–		–	–	–		–	–	–		–	–	–		–	–	–	6	25	–	–	6	25	–	–	
Renters' do. ..		–	–	–		–	–	–		–	–	–		–	–	–	4	535	9	4	6	457	1	4	21	608	8	–	31	1,601	2	8.	
Contractors' do. ..		–	–	–		–	–	–	1	30	–	–	1	1000	–	–	2	42	12	–	7	1145	–	–	3	1,010	–	–	14	3227	12	–	
Municipal Servants' do. ..	9	764	1	–	15	1269	4	–	1	53	8	6	2	864	1	3	6	389	3	6	1	59	–	–	1	305	–	–	35	3,704	2	3	
Deposits for Work ..	–	–	–	–		–	–	–		–	–	–		–	–	–		–	–	–		–	–	–		–	–	–					
Miscellaneous Deposits, viz.	–	–	–	–	154	945	14	6	28	120	9	–	70	311	10	–	62	229	9	–	32	152	10	–	48	84	10	3	394	1844	14	9	
Total ..	9	764	1	–	169	2215	2	6	30	204	1	6	73	2175	11	3	74	1197	1	10	46	1813	11	4	79	2083	2	3	480	10402	15	8	

NOTE TO STATEMENT II.

Position of the Municipality of Trichinopoly *on 31st March 189*4.

LIABILITIES.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted	10402 10392	15 15	8 8
Other Liabilities (in detail) ..			
Total ..	10402 ~~10392~~	15 ~~15~~	8 ~~8~~

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	7116 ~~7172~~	9 ~~5~~	3 ~~3~~
	Government Pro-note ~~Securities~~	500	"	"
Deposit Balance ..	Cash	3698 ~~3643~~	13 ~~1~~	5 ~~5~~
	Post office Savings Bank deposits ~~Securities~~ ..	6704 ~~6749~~	2 ~~14~~	3 ~~3~~
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		12392	14	2
Total ..		30412 ~~30458~~	7 ~~3~~	7 ~~1~~
Value of Premises, &c.		112500	"	"
Do. of Tools and plant		3,000	"	"
Do. of Live stock		40	"	"
Do. of Furniture..		2570	"	"
Arrears of taxes, &c.		11727 ~~11583~~	7 ~~8~~	1 ~~1~~
Other assets (in detail)		–	"	"
Total ..		129837 ~~129693~~	7 ~~8~~	1 ~~1~~
Claims—				
Advances Recoverable—				
Permanent advance		1490	"	"
Advances for works, &c. ..		6811 ~~6,899~~	11 ~~3~~	11 ~~11~~
Total ..		8301 ~~7,389~~	11 ~~3~~	11 ~~11~~
Grand Total ..		168551 ~~167540~~	10 ~~15~~	7 ~~1~~

Statement II—*cont.*

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	10	"	"				10	"	"
b. Others	6811 ~~5,899~~	11 ~~3~~	11 ~~11~~				3,480	"	"
Refunds of other than current collections ..	93 ~~97~~	1 ~~13~~	" ~~"~~	6914 ~~6007~~	12 ~~"~~	11 ~~11~~	500	"	"
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				324797 ~~324,804~~	1 ~~5~~	8 ~~8~~	338910	"	"
Balances—									
a. Municipal Fund				7616 7,672	9 5	3 3	66,150	–	–
b. Endowments									
c. Water-tax Fund									
Grand Total ..				332413 ~~332,476~~	10 ~~10~~	11 ~~11~~	405060	"	"

Statement II—*cont.*

Heads of Account.	1893-94 Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94 RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	1987	9	6				2,004	„	„
b. Contingencies	3245	5	6	5,232	15	„	3,006	„	„
2. i. MARKETS—									
a. Establishment	1059	9	7				1,062	„	„
b. Contingencies	22	6	7	1,082	„	2	88	„	„
ii. SLAUGHTER-HOUSE—									
a. Establishment	301	13	9				350	„	„
b. Contingencies	14	15	6	316	13	3	10	„	„
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	123	„	„				130	8	„
b. Contingencies	„	„	„	123	„	„	19	8	„
5. AVENUES—									
a. Establishment	185	6	4				192	„	„
b. Contingencies	36 ~~66~~	10 ~~10~~	„ ~~„~~	222 ~~252~~	„ ~~„~~	4 ~~4~~	58	„	„
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of well, purchase of bullocks, &c.									
C. Contribution to the Peoples Park.	180	„	„	180	„	„	180	„	„
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.	27	8	„	27	8	„	40	„	„
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				7184 7214	4 4	9. 9	7140	„	„

Statement II—*cont.*

Heads of Account.	1893-94 Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94 RS.	A.	P.
Brought forward ..				7184 ~~7214~~	4 ~~4~~	9 ~~9~~	7140	„	„
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	5	2	„				110	„	„
iii. Printing	975	6	9				1,000	„	„
iv. Compensation for lands ..									
v. Other items	317	3	4	1297	12	1	500	„	„
Total, Grant IV ..				8512 8482	„ „	10 10	8750		
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2928	14	2				2,952	„	„
ii. Inspection	720	„	„				720	„	„
b. Collection of Municipal Taxes—									
i. Establishment	2,020	6	3				2,028	„	„
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	971	13	4				1,006	„	„
c. Collection of Tolls—									
i. Establishment	.	.	.						
ii. Contingencies	.	.	.				.	.	.
d. Office contingencies other than (*b*) (ii)	145	8	11				252	„	„
e. Contributions for Central office and Audit establishments ..	602	„	„	7388	10	8	602	„	„
Total, Grant V ..				7388	10	8	7560	„	„
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14,370	14	7	14,100	..	..
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	638	..	..				70	..	..
ii. Sanitary Inspection ..	1199	..	..				240	..	..
iii. Medical Reserve staff ..	220	..	..				60	..	..
iv. Cutlers' Establishment ..	18	..	..	2,075	..	..	20	..	..
b. CONTRIBUTIONS TO LOCAL BOARDS &c., FOR—									
i. Medical Schools ..	-	-	-						
ii. Reserve staff ..	-	-	-						
c. OTHER CONTRIBUTIONS ..	-	-	-						
3. VACCINATION—									
a. Establishment	693	..	..				696	..	..
b. Contingencies	392	1	5				364	..	..
c. Contributions to Local Boards ..				1,085	1	5			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	828	4	..				840	..	..
b. Contingencies	38	5	9	866	9	9	100	..	..
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment ..	10,267	5	8				10,734	..	..
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	16,835	9	9	27,102	15	5	17,236	..	..
b. Private scavenging—									
i. Establishment ..	4,835	0	2				4,878	..	..
ii. Contingencies, such as cost of scavenging carts, &c. ..	18	14	8				52	..	..
c. Cholera charges	1,212	6	7				1,000	..	..
d. Contingencies	501	3	8	6,567	9	1	400	..	..
Total, Grant III ..				52,068	2	3	50,790	..	..

Statement II—*cont.*

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				47	9	9	70	..	..
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	999	8	5				1,152	..	..
b. Results Grants	572	14	6				400	..	..
c. Contingencies	253	6	9	1,825	13	8	348	..	..
3. SALARY GRANTS	-	-	-				-	-	-
4. RESULTS GRANTS	5,679	2	11	5,679	2	11	5,700	..	..
5. COMBINED GRANTS—									
a. Fixed Payments	-	-	-				-	-	-
b. Results Grants	-	-	-				-	-	-
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	447	4	..				468	..	..
ii. Contingencies	38	..	5	485	4	5	52	..	..
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants ..	34	..	-				300	..	..
b. Common gymnasium—									
i. Establishment	280	..	..				288	..	..
ii. Contingencies							22	..	..
c. Other items	37 ~~256~~	13 ~~13~~	.. ~~..~~	351 ~~534~~	13 ~~13~~	.. ~~..~~	300	..	..
Total, Grant II ..				8,389 ~~8,572~~	11	9	9,100	..	..
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	4,891	15	11				5,100	..	..
b. Medicines and Supplies	4,203	12	9				3,400	..	..
c. Diet of Patients	3,742	13	6				4,000	..	..
d. Sundries and Contingencies ..	1,582	4	5				1,600	..	..
e. Contributions to Local Boards ..				14,370	14	7			
Carried forward ..				14,370	14	7	14,100	..	..

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Trichinopoly
for the official year 1893-94.

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 189 -9 . RS	A.	P
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	„	„	„				„	„	„
b. Buildings	390	„	„				1400	„	„
c. Drainage							„	„	„
d. Water-supply	220371 220369	„ 8	1 7				235570	„	„
e. Miscellaneous public improvements				220761 ~~220759~~	„ ~~8~~	1 ~~7~~			
2. REPAIRS—									
a. Communications	14285 ~~14985~~	5 ~~5~~	6 ~~6~~				15000	„	„
b. Buildings	4110	12	5				3820	„	„
c. Drainage—									
i. Repairs to works ..	6	15	3				180	„	„
ii.* Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	48 ~~51~~	„ ~~7~~	„ ~~6~~				304	„	„
ii. Establishment	1107	1	6				1116	„	„
iii. Contingencies	2	7	6	19560 ~~20264~~	10 ~~1~~	2 ~~8~~			
e. Miscellaneous public improvements.									
3. ESTABLISHMENT	1017	10	„	1017	10	„	1030	„	„
4. TOOLS AND PLANT AND OTHER STORES.	214	7	„	214	7	„	300	„	„
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				241553 ~~242265~~	11 ~~11~~	3 ~~3~~	258720	„	„
GRANT II—(*Education.*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	47	9	9	47	9	9	70	„	„
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried forward ..				47	9	9	70	„	„

Statement I—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94 RS.	A.	P.
Brought forward ..				139101 139119	13 1	4 „	143300	„	„
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..							70000	„	„
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent	70	„	„				70	„	„
ii. Others	2294	4	2	2364	4	2	700	„	„
Total Receipts ..				141466 ~~141483~~	1 ~~5~~	2 ~~2~~	214070	„	„
Add opening balance ..				190947 ~~190993~~	9 ~~5~~	9 ~~9~~	190990	„	„
Grand Total ..				332413 ~~332476~~	10 ~~10~~	11 ~~11~~	405060	„	„

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statements 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 per cent. and tax on lands at per cent. of rent 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. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10 The mode of estimating the annual rental of houses and lands is as follows:—

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..				97,295 ~~97,305~~	8 ~~1~~	10 ~~4~~	98,780	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes	120	"	"				150	"	"
ii. Medical							140	"	"
iii. Other purposes—									
Communications ..	1,188	"	"						
Water-supply	32,180	15	2				1,190	"	"
Drainage							34,170		
Sanitation									
Other purposes ..	134	8	"						
b. From Local Boards—							170	"	"
i. Education									
ii. Medical	4,500	"	"						
iii. Other purposes	172	11	"				4,500	"	"
c. Other grants and contributions—							150	"	"
i. Education	"	"	"						
ii. Medical	"	"	"						
iii. Other purposes	"	"	"	38,296	2	2			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	3,470	12	3						
ii. Other purposes	"	"	"				4,000	"	"
b. Other items—							10	"	"
i. Fishery rents	5	"	"						
ii. Refunds of Expenditure of previous year	9 4	14 14	9 9				10	"	"
iii. Fee for numbering carts, &c.	2	10	"	35,10 ~~35,17~~	2 ~~13~~	" ~~6~~	10	"	"
iv Other items.	~~34~~ 21	~~8~~ 13	~~6~~ "				20	"	"
Carried over ..				139,101 139,119	13 1	" "	143,300	"	"

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..				61,487 61,582	14 10	5 5	64,300	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	569	13	8				350	"	"
ii. Rent of buildings ..	185	4	"				170	"	"
iii. Avenue receipts	300	"	6				150	"	"
iv. Fees from Travellers' Bungalows	282	12	"				200	"	"
b. i. Sale-proceeds of lands ..	65	"	"				110	"	"
ii. Produce of lands, gardens, &c.	218	5	2				150	"	"
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	113	7	"				200	"	"
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	6,550	"	"				6,550	"	"
d. i. Fees from educational institutions	176	7	"				120	"	"
ii. Other revenue from educational institutions ..	"	12	6						
iii. Sale-proceeds of books in Municipal Book Depôt ..	"	"	"						
e. i. Sale-proceeds and composition fees of medicines ..	130	1	11				150	"	"
ii. Other Hospital receipts ..	467	15	7				420	"	"
f. i. Income from markets ..	15,557	2	"				15,000		
ii. ,, slaughter-houses.	2,753	"	"				2,250	"	"
g. Other fees									
i. Distraint fees	107	2	6				100	"	"
ii. License fees	1,320	5	4				1,500	"	"
iii. Cartstand fees	4,312	14	8				4,700	"	"
iv. Fees for extracts from Birth and Death Registers ..	6 "	" "	" "						
h. Fines under Municipal and other Acts	2,713	2	3				1,880	"	"
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	478	12	10				480	"	"
j. Premium on loans				35,807 ~~35,807~~	10 ~~6~~	5 ~~11~~			
Carried forward ..				97,295 ~~97,305~~	8 ~~1~~	10 ~~4~~	98,780	"	"

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Trichinopoly for the official year 1893-94.

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	1893-94. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				190,947 190,993	9 5	9 9	190,990	"	"
b. Endowments									
c. Water-tax Fund									
Total ..				190993 190,947	5 9	9 9	190,990	"	"
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	8131	"	"				8,900	"	"
b. Tax on buildings (section 63) ..	26,719 ~~26,734~~	9 ~~5~~	" ~~"~~				29,000	"	"
c. Tax on lands (section 63) ..	3,318	3	"				4,000	"	"
d. Water-tax on buildings and lands (section 75)	"	"	"						
e. Tax on vehicles with springs and palanquins (section 77) ..	2,599	8	"				2,400	"	"
f. Tax on animals (section 77) ..	3,846	8	"				3,700	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	5,010	12	"				5,200	"	"
h. Tolls (section 91)—									
Gross receipts	11,861	6	5				11,000	"	"
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts	2	"	"				50	"	"
ii. Tax on buildings ..	"	"	"				10	"	"
iii. Tax on lands	"	"	"				10	"	"
iv. Water-tax on buildings and lands	"	"	"						
v. Tax on vehicles, &c. ..	"	"	"				"	"	"
vi. Tax on animals	"	"	"				10	"	"
vii. Tax on carts, &c. ..	"	"	"				10	"	"
viii. Evasion of tolls	"	"	"	61,487 ~~61,502~~	14 ~~10~~	5 ~~5~~	10	"	"
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				61,487 ~~61,502~~	14 ~~10~~	5 ~~5~~	64,300	"	"

I would add that last year a House-Tax Bill Collector absconded with collections. The amount then embezzled was, however, less than the cash security lodged by him. So no loss resulted to the Municipality. In the present case, however, no security was lodged by the absconding Private Scavenging fees Bill Collector. Only one Bill-Collector has since lodged a security of Rs 25.

I have &c.,
(Sd) Toke Venkatapathi Naidu,
Assistant Inspector of Local Fund Accounts.

Forwarded to the Accountant-General.

(Sd) D. J. Burbridge,
Inspector of Local Fund Accounts.

No L.F.D/704

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

Fort Saint George,
Accountant General's Office
16 March 1895

Accountant-General

Rule that bill collectors should never be entrusted with more bills than they can present in one day; that bills should be fully verified; and that the amount of every bill for which foil is not forthcoming should be demanded were disregarded. (Mr Stoke's memo paras 12 + 13). Moreover, sanction was given to collections being brought in twice a week instead of at least every second day and even this unauthorized relaxation of rule was not when transgressed, checked. In consequence of the foregoing irregularities, the 4th B. ward bill Collector succeeded in embezzling collections amounting to Rs 398-15-3, and absconding with them. The last remittance the absconding Bill Collector made was on the 11th idem. The Office did not close for the holidays until the 23rd, but the Office seems not to have concerned itself about not receiving collections from the man during the interval. The fact that the bill Collector had absconded became known to the manager a few days after the holidays, but he made no report to the Chairman until the 10th January. The chairman at once communicated with the District Magistrate and under that Officer's orders, a complaint was preferred, in the name of the manager, to the Deputy Collector, Magistrate at the Station.

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Report on the audit of the Accounts of the Trichinopoly Municipality for the year 1893-94.

Camp. Palamcottah.
Dated 27th February 1895.

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 Trichinopoly Municipality for the year 1893-94.

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. 7616-9-3, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, and for deposits.

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 Statements 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 point~~s~~ deserves to be brought to the immediate notice of Government.

Private Scavenging fees were not collected in advance although this is required by para 16 of Mr Stokes's memorandum and the precautionary rule of [illegible]

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Enclosures to C. No.

Order of Government .. .. .. A A A A A A A

Letter of Government.

Statement with ditto.

Papers not filed up, being meant for despatch in original.

N.B.—
A = Copy in full.
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