[L. & M.
2,000-3-8-95.]

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.

BACK PAPERS.

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

FURTHER PAPERS.

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

[7]

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 3-8-95

No. 1255m

When given for copying.

[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.—
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EX PAPER, NO. OF 189

OTHER PAPER, NO. Cur 2812 Rev/95 OF 189

Copied by [illegible]
Examined by [illegible]

Local Fund (1895) Department

Current no 1920/Rev of 95

From, M.R.Ry.
S.T. Rungaswamy Iyer
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 Asst. Inspector of Local Fund Accounts on the Audit Accounts of the Municipality for the Year 1893-94.

1313 [illegible] 25-9-94
464 [illegible] 9-4-94
1180 [illegible] 31-8-94
1647 [illegible] 5-12-89
1059 [illegible] 29-5-83

Endt. on Cur: No. 1920/95 Rev. d. 26-6-95

Forwarded. Despd. 27/6/

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. Krishnaswamy Iyengar
For Ag. 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 in the concluding portion of the auditor's report.

Please see statt. of differences [illegible]

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

MUNICIPAL COUNCILLORS' OFFICE,

No. 17 Trichinopoly 12th June 1895.

From, S. T. Ringaswami Ayr. M.A. 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 only 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. 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 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
B. Rungaswami
Chairman

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 avl. B.A. B.L. Rao Bahadur } Chairman

Mohomed Miyan Sahib Councillor

M R Ry. A. C. Chidambara Mudr avl Do

" T. S. Ponnuswami Devar avl Do

" T. A. Soosai Pillai avl. Do

" T. M. Subramania Pillai avl Do

" S. T. Krishnaswami aiyar avl Do

" T. S. Umamaheswara aiyar avl Do

" V. S. Chellappa Chettyar avl Do

" T. Ramaswami Chettyar avl 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 avl dissenting

× × ×

Signed S. T. Rungaswami
Chairman

True extract

Municipal Office
Trichinopoly } S. T. Krishnaswami

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/7844

Dated 16 } March 95
Recd }

do

Subject

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

Endt on Current 934/Rev of 95 desp 21.3.95

Forwarded to the Chairman

[illegible]

19.3.95

1/2040 No of 95

2/2040 No 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.
				Statement IV. A. D. C. B. Current.
1 Tax on lands.				
Demand as originally asserted 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 amounts 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 Dr. — No (36) above.
2. Tax on Buildings				
Demand as originally asserted 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 differences 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) Dr the total of the moiety remission sanctioned subsequent to collection but omitted to be shown as such in the accounts.
Collected.	21579 6 "	21574 9 "	- 3 11 "	(46) Dr 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 Dr . . No (46) above
6. Market rents.			- 4 8 "	(49) Dr . . (41) above.
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—*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 years	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 "	(57) Vide remarks against item No (54) above.
			+ 4 2 "	(58) Do . . (56)
			+ " 10 "	(59) Do . . (53)
			- 14 5 "	(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 collected 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 misbe
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.
			— " 12 6	(17) Vide remarks against item 6(b)(v) 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 a contractor at Bangalore now adjusted by transfer.
Advances recoverable				
(b) Others.	5899 3 11	6811 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.
		Statement III.		
Deposits				
Receipts				
6. Other deposits	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	118 3 "	302 6 9	−113 3 "	(34) Vide remarks against item (31) above
			+302 6 9	(35) Do . . . item (33) 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.	190993 5 9	190947 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	26734 5 "	26719 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 "Debits"
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(v) 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 of the cost of attendance & admission Registers expunged from both sides.
Charges.		Statement II.		
Grant I, 1.d. Water supply	220369 8 7	220371 " 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 rectifications of work executed by the water work Contractor, now adjusted by transfer
2 a. Communications	14985 5 6	14285 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

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-"-"
		10-"-"
93-94	Mr. Johnston Municipal Overseer . .	
		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-"-"
		20-"-"
	Moothaya Kottan for water works .	640-14-"
	Sivarama Aiyar Do. . .	3171-7-3
	Sanitary Engineer to Government . .	700-"-"
	Sheik Ismail Sahib Contractor . .	30-"-"
	Rudrappa Bangalore Do. .	33-"-"
	Headmaster, Wesleyan Mission School .	
	Manager Municipal Office, cost of attendance & admission Registers . . .	147-8-"
		6811-11-4

Statement IV-B.—*Municipality of* Trichinopoly

Demand, Collection and Balance Statement for the year 1893-94—*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 "	5909 10 "	5154 15 "	" " "	87 15 "	676 11 "	38 13 " — 90-91; 78 4 " — 91-92; 559 8 " — 92-93
3. " on Lands	283 7 "	1891 10 "	2175 1 "	1576 2 "	" " "	88 " "	510 15 "	14 14 " — 90-91; 102 5 " — 91-92; 382 8 " — 92-93; 11 4 " 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 15 7 — 91-92; 361 14 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 2	11651 3 11 / 11650 9 11	9661 11 5 / 9671 10 5	5 10 "	364 6 " / 365 7 "	1619 8 6 / 1607 14 6	1619 8 6 / 1607 14 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 - -	688 8 -	8281 8 -	7929 8 -	- - -	32 - -	319 - -
	~~8571 8 -~~	~~228 8 -~~	~~8343 - -~~			100 8 -	313 - -
							4776 3 -
2. „ on buildings	~~26273 4 -~~	~~22 8 -~~	~~26350 12 -~~	~~21574 9 -~~	- - -	- - -	4777 - -
	26368 4 -	11 14 -	26356 6 -	21579 6 -			
3. „ on lands	2868 8 -	5 - -	2863 8 -	1742 1 -	- - -	- - -	1121 7 -
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	11861 6 5	- - -	11861 6 5	11861 6 5	- - -	- - -	- - -
6. Market rents	15460 13 -	- - -	15460 13 -	13964 7 -	- - -	- - -	1496 6 -
	~~15447 11 -~~		~~15447 11 -~~				1483 4 -
7. Slaughter-house fees	2253 - -	- - -	2253 - -	2253 - -	- - -	- - -	- - -
8. Rent of cart-stands	4705 - -	- - -	4705 - -	4312 4 8	- - -	- - -	392 1 4
9. Private scavenging fees	4299 15 9	- - -	4299 15 9	2390 4 6	- - -	20 14 -	1888 13 3
10. Sheep standing places	181 - -	- - -	181 - -	181 - -	- - -	- - -	- - -
11. Sale proceeds of night soil	1550 - -	- - -	1550 - -	1550 - -	- - -	- - -	- - -
12. Do. of Street Sweepings	6270 - -	1270 - -	5000 - -	5000 - -	- - -	- - -	- - -
13. Rent of Attach Godowns	171 - -	- - -	171 - -	171 - -	- - -	- - -	- - -
14. Do. Boulevard garden	155 - -	- - -	155 - -	155 - -	- - -	- - -	- - -
15 Uzhavar Bazaar (market rents	360 - -	- - -	360 - -	246 - -	- - -	- - -	114 - -
	85378 15 2	1886 - -	83492 15 2	73331 2 7	- - -	53 14 -	10107 14 7
	~~84702 5 2~~	~~1515 6 -~~	~~83186 15 2~~	~~73089 15 7~~		~~121 6 -~~	~~9975 9 7~~

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

	RS.	A.	P.
Balance brought forward	9337	5	6
1. Deposits by Appellants	46	14	-
2. Do. by Renters	2382	4	-
3. Do. by Contractors	1150	-	-
4. Do. as Security by Municipal Servants	1314	2	3
5. Deposited for the execution of work for which Private Parties are liable.	120	8	6
6. Other Deposits under the Act or bye-laws	105	12	6
Total Receipts	5012	12	9
	~~4998~~	-	~~9~~
Grand Total	~~14350~~ 14335	2	2

	RS.	A.	P.
1. Credited to Municipal Funds	2960	8	-
	6	13	-
2. Returned to Appellants	2	1	-
3. Do. to Renters	-	-	-
	220	13	-
4. Do. to Contractors	195	13	-
	~~456~~ 99		
5. Do. to Municipal Servants	~~343~~ 69		
6. Do. to Parties	~~327~~ 69		
7. Paid to Claimants	113	3	-
	302	6	9
Total	~~3747~~ 3942	6	6
Balance *	~~10603~~ 10392	15	~~13~~ 8
Grand Total	~~14350~~ 14335	6	2

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Details of Balance.

	No. of items.	Year. 87/88 RS. A. P.	No. of items.	Year. 88/89 RS. A. P.	No. of items.	Year. 89/90 RS. A. P.	No. of items.	Year. 90/91 RS. A. P.	No. of items.	Year. 91/92 RS. A. P.	No. of items.	Year. 92/93 RS. A. P.	No. of items.	Year. 93/94 RS. A. P.	TOTAL. No. of items.	Rs. A. P.	REMARKS.
Appellants' Deposits		- - -		- - -		- - -		- - -		- - -		- - -	6	25 - -	6	25 - -	
Renters' do.		- - -		- - -		- - -		- - -	4	535 9 4	6	457 1 4	21	608 8 -	31	1601 2 8	
Contractors' do.		- - -		- - -	1	30 - -	1	1000 - -	2	42 12 -	7	1145 - -	3	1010 - -	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	3704 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	2033 2 3	480	10402 15 8	

Note to Statement II.

Position of the Municipality of Trichinopoly *on 31st March 1894.*

Liabilities.	Rs.	A.	P.	Assets.		Rs.	A.	P.
						7116	9	3
Balance of Loans				Municipal Balance ..	Cash	4172	5	3
	10402	15	8		Government Pro-notes Securities 1072	500	"	"
Deposits to be adjusted ..	10392	15	8			3699	13	5
Other Liabilities (in detail) ..				Deposit Balance ..	Cash	3643	1	5
					Post Office Savings Bank Securities ..	6704	2	3
				Sinking Fund of loans				
				Funded Capital of endowed institutions, Hospitals, &c.		12392	14	2
					Total ..	30458	8	1
				Value of Premises, &c.		112500	"	"
				Do. of Tools and plant		3000	"	"
				Do. of Live stock		40	"	"
				Do. of Furniture		2570	"	"
				Arrears of taxes, &c.		1172	7	1
				Other assets (in detail)		1183	8	4
						—	"	"
					Total ..	129837	7	1
						129693	8	1
				Claims—				
				Advances Recoverable—				
				Permanent advance		1490	"	"
				Advances for works, &c. ..		6811	11	11
						5899	3	11
						8301	11	11
					Total ..	7389	3	11
						168557	10	1
Total ..	10402	15	8	Grand Total ..		167540	15	1
	10392	15	8					

Statement II—*cont.*

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.
Brought forward ..									
Advances recoverable—									
a. Permanent	10	"	"				10	"	"
b. Others	6811	11	11						
	5899	3	11				3480	"	"
	93	1	"	6914	12	11			
Refunds of other than current collections ..	97	13	"	6007	0	11	500	"	"
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				324797	1	8	338910	"	"
				324304	5	8			
Balances—				7616	9	3			
a. Municipal Fund				7672	5	3	66150	"	"
b. Endowments									
c. Water-tax Fund									
Grand Total ..				332413	10	11	405060	"	"
				332476	10	11			

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	1987	9	6				2,004	"	"
b. Contingencies	3,245	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 People's 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 ..				7,184 7,214	4	9	7,140	"	"

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				7,184 7,214	4	9	7,140	"	"
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	1,297	12	1	500	"	"
Total, Grant IV ..				8512 8,482	"	10 10	8,750		
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	"	"	7,388	10	8	602	"	"
Total, Grant V ..				7,388	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. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	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				1152	"	"
b. Results Grants	572	14	6				400	"	"
c. Contingencies	253	6	9	1825	13	8	348	"	"
3. Salary Grants	-	-	-				-	-	-
4. Results Grants	5679	2	11	5679	2	11	5700	"	"
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	35 ~~256~~	13 ~~13~~	"	351 ~~584~~	13 ~~13~~	"	300	"	"
Total, Grant II ..				8389 ~~8572~~	11 ~~11~~	9 ~~7~~	9100	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	4891	15	11				5100	"	"
b. Medicines and Supplies	4203	12	9				3400	"	"
c. Diet of Patients	3742	13	6				4000	"	"
d. Sundries and Contingencies ..	1582	4	5				1600	"	"
e. Contributions to Local Boards ..				14370	14	7			
Carried forward ..				14370	14	7	14100	"	"

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14370	14	7	14100	"	"
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	"	"	2075	"	"	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 ..				1085	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	10267	5	8				10734	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	16835	9	9	27102	15	5	17236	"	"
b. Private scavenging—									
i. Establishment	4835	0	2				4878	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	18	14	8				52	"	"
c. Cholera charges	1212	6	7				1000	"	"
d. Contingencies	501	3	8	6567	9	1	400	"	"
Total, Grant III ..				52068	2	3	50790	"	"

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.	1893-94. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	"	"	"				"	"	"
b. Buildings	390	"	"				1,400	"	"
c. Drainage	~~220371~~ 220369	"	~~1~~ 7				2,35570	"	"
d. Water-supply				~~220761~~ 220759	"	~~1~~ 7			
e. Miscellaneous public improvements									
2. Repairs—	~~14285~~ 14985	~~5~~ 5	6				15,000	"	"
a. Communications	4110	12	5				3820	"	"
b. Buildings									
c. Drainage—									
i. Repairs to works ..	6	15	3				180	"	"
ii. Establishment for flushing drains, &c.									
d. Water-supply—	48	"	"						
i. Repairs to works, machinery, &c.	~~51~~ 7	~~7~~	6				304	"	"
ii. Establishment	1107	1	6	~~19560~~ 20264	~~10~~ 1	~~2~~ 8	1116	"	"
iii. Contingencies	2	7	6						
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 ..				~~24153~~ 24225	~~11~~ 11	~~3~~ 3	25,8720	"	"
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.	1893-94. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94 RS.	A.	P.
Brought forward ..				~~139101~~ 139119	~~13~~ 1	~~"~~	143300	"	"
7. Extraordinary and debt—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..							70,000	"	"
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent	70	"	"				70	"	"
ii. Others	2,294	4	2	2,364	4	2	700	"	"
Total Receipts ..				~~141466~~ 141483	~~5~~ 5	~~2~~ 2	2,14,070	"	"
Add opening balance ..				~~190947~~ 190993	~~9~~ 5	~~9~~ 9	1,90,990	"	"
Grand Total ..				~~332476~~ 332476	~~14~~ 10	~~11~~ 11	4,05,060	"	"

* 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 $\frac{\text{the first—}}{\text{all}}$ classes.
2. Tax on buildings is levied at per cent. and tax on lands at $\frac{\text{per cent. of rent value.}}{\text{annas for every 80 square yards.}}$
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.	1893-94. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..				97295 8 10 / 97,305 1 11			98780	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings							150	"	"
Municipal Schools ..							140	"	"
Other purposes	120	"	"						
ii. Medical									
iii. Other purposes—									
Communications ..	1188	"	"				1190	"	"
Water-supply	32180	15	2				34170		
Drainage									
Sanitation							170	"	"
Other purposes ..	134	8	"						
b. From Local Boards—									
i. Education							4500	"	"
ii. Medical	4500	"	"				150	"	"
iii. Other purposes	172	11	"						
c. Other grants and contributions—									
i. Education	"	"	"						
ii. Medical	"	"	"						
iii. Other purposes	"	"	"	38296	2	2			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—							4000	"	"
i. Private scavenging ..	3470	12	3				10	"	"
ii. Other purposes	"	"	"						
b. Other items—							10	"	"
i. Fishery rents	5	"	"						
ii. Refunds of Expenditure of previous year	9 14 9 / 4 14 9			35 10 2 / 35 17 13 6			10	"	"
iii. Fee for numbering carts, &c.	2 10 "						20	"	"
iv Other items?	34 8 6 / 21 13 "			139101 13 " / 139,119 1 "			143300	"	"
Carried over ..									

Statement II—*cont.*

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.
Brought forward ..				61,582 10 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.	6550	"	"				6550	"	"
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 ..	15557	2	"				15000		
ii. ,, slaughter-houses.	2253	"	"				2250	"	"
g. Other fees									
i. Distraint fees	107	2	6				100	"	"
ii. License fees	1320	5	4				1500	"	"
iii. Cartstand fees	4312	14	8				4700	"	"
iv. Fees for extracts from Birth and Death Registers ..	6	"	"						
h. Fines under Municipal and other Acts	2713	2	3				1880	"	"
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	478	12	10	35807 10 5 / 35802 6 11			480	"	"
j. Premium on loans									
				97295 8 10 / 97,305 1 11			98780	"	"
Carried forward ..									

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—				1,90,947	9	9			
				1,90,993	5	9	1,90,990	"	"
a. Municipal Fund									
b. Endowments									
c. Water-tax Fund									
Total ..				1,90,993 1,90,947	5 9	9 9	1,90,990	"	"
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 53) ..	8131	"	"				8,900	"	"
b. Tax on buildings (section 63) ..	25,719 26,734	9 5	4 "				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) ..	2599	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 onvehicles, &c. ..	"	"	"				10	"	"
vi. Tax on animals	"	"	"				10	"	"
vii. Tax on carts, &c. ..	"	"	"	61,487	14	5	10	"	"
viii. Evasion of tolls	"	"	"	61,502	10	5			
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..				61,487	14	5			
Carried over ..				61,502	10	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 2-7-0
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.

cont[d]

Note 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 Stokes 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.

I would

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

Camp. Palamcottah.

Dated 27th February 1895.

MUNICIPAL OFFICE 22 MAR 95 TRICHINOPOLY

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 points 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' memorandum and the precautionary rule

When given for copying ____
When copied ____
When examined ____
When signed ____
} 189.

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

CURRENT No.

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.
B = Not to be copied
P = Copy abstract only.
Q = Copy heading only.