

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 227 m

DATED 14th February 1895.

[Despatch Abstract.]

Accounts.

Recording audit report on the---of the Palamcottah
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.

*Letters to the Hon. Secy. of the
 Government dated 11/1/95
 P.P. 5781 of 11/1/95*

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
 G.O., DATED *16-2-95*
 No. *227 m*

When given for copying.

[Despatch Abstract.]

Accounts

*Recording audit report on the
 of the Palamcottah
 Municipality for 1893-94*

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

BACK PAPER, No.

OF 1

FURTHER PAPER, No.

OF 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
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Report on the audit of the Accounts of the Palamcottah
Municipality for the year 1893-94.

Dated 19th January 1895.

Camp. Tinnivelly.

To

THE Accountant-General
Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Palamcottah 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. 2674-11-5, 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 ~~of~~.

~~The audit having been conducted before the preparation of the Municipality's 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,
13d/ D. J. Burbridge,
Inspector of Local Fund Accounts.
Forwarded

no $\frac{L. 92}{614}$

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

Fort Saint George,
Accountant General's Office.
24 January 1895.

[Signature]
Accountant General
Local & Municipal Department
CURRENT No. 444 M

No 34

Forwarded to the Chief Secretary to Government Madras through the Collector of Tinnevely.

Palamcottah
Municipal Office
4th February 1895

[Signature]
Chairman
Palamcottah Municipality

Forwarded
as collector
6th Feb 1895

STATEMENT I.

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

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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	2979	12	5				2980		
b. Endowments									
c. Water-tax Fund				2979	12	5			
Total				2979	12	5	2980		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	1893	8					1750		
b. Tax on buildings (section 63) ..	4734	15	4				4690		
c. Tax on lands (section 63) ..	268	1	4				260		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	694	8					680		
f. Tax on animals (section 77) ..	948	8					890		
g. Tax on carts and other vehicles without springs (section 85) ..	649						640		
h. Tolls (section 91)—									
Gross receipts	4500						4500		
Less Local Fund share									
i. Penalties on account of—									
i. Tax on carts									
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				13,688	8	8			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	12	8		12	8		10		
Carried over				13,701		8	13,420		

3
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 ..				13,701		8	13,420		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..	60						60		
iii. Avenue receipts	61	8	6				70		
iv. Fees from Travellers' Bungalows	373	8					370		
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	24	8					20		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	36	10	3				40		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	509	7	9				130		
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	185	7	8				140		
ii. Other Hospital receipts ..	19	7	4				40		
f. i. Income from markets .. *	752	2	3				740		
ii. „ slaughter-houses.	354	8					340		
g. Other fees									
i. Distraint fees	5	8					10		
ii. License fees	145						140		
iii. Cartstand fees									
iv. Fees for extracts from Birth and Death Registers ..									
h. Fines under Municipal and other Acts	202	12					150		
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	3,251	13	8				3,250		
j. Premium on loans				5,982	5	5			
Carried forward ..				19,683	6	1	18,920		

* Rent No 141-8-0
Fees No 598-4-9
Refuse No 12-5-6
No 752-2-3

4
Statement II—cont.

1893-94.									
Heads of Account.	Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				19,683	6	1	18,920		
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	31	4	2				30		
Buildings &c. ..	"	"	"				50		
Municipal Schools ..	"	"	"				"		
Other purposes <i>gymnasium</i> <i>2nd Auditor</i> ..	91	8	"				90		
ii. Medical ..	"	"	"				"		
iii. Other purposes—									
Communications ..	"	"	"				"		
Water-supply ..	"	"	"				"		
Drainage ..	"	"	"				"		
Sanitation ..	"	"	"				"		
Other purposes ..	"	"	"				"		
b. From Local Boards—									
i. Education ..									
ii. Medical ..	244	6	6				250		
iii. Other purposes ..									
c. Other grants and contributions—									
i. Education ..									
ii. Medical ..	"	6	"				0.10		
iii. Other purposes ..	"	"	"	367	2	8	"		
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	202	8	"				200		
ii. Other purposes ..	6	13	"				10		
b. Other items—									
i. Fishery rents ..	42	"	"				40		
ii. Refunds of Expenditure of previous year ..	"	"	"				"		
iii. Fee for numbering carts, &c.	"	10	"	251	15	"	"		
Carried over ..				20,302	7	9	19,590		

Statement I—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 ..				20,302	7	9	19,590		
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 ..	1	14		1	14				
Total Receipts ..				20,304	5	9	19,590		
Add opening balance ..				2,979	12	5	2,980		
Grand Total ..				23,284	2	2	22,570		

* Expenditure on toll tickets and ...

* 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.

STATEMENT II.

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

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.
GRANT I—(Public Works)—									
1. NEW WORKS—									
a. Communications	80	"	"				80	"	"
b. Buildings	1629	13	"				2600	"	"
c. Drainage	1719	13	"	1799	13	"	"	"	"
d. Water-supply	"	"	"	1709	13	"	"	"	"
e. Miscellaneous public improvements	"	"	"				"	"	"
2. REPAIRS—									
a. Communications	1109	9	9				1180	"	"
b. Buildings	479	9	9				750	"	"
c. Drainage—	737	12	"						
i. Repairs to works ..	707	12	"						
ii. Establishment for flushing drains, &c.	62	1	11				50	"	"
d. Water-supply—									
i. Repairs to works, machinery, &c.							20	"	"
ii. Establishment	18	3	"				50	"	"
iii. Contingencies	46	8	"				"	"	"
e. Miscellaneous public improvements.	"	"	"	1954	2	8	"	"	"
3. ESTABLISHMENT	240	"	"	2044	2	8	"	"	"
4. TOOLS AND PLANT AND OTHER STORES.				240	"	"	240	"	"
5. CONTRIBUTIONS—							10	"	"
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c. ..									
c. To others for public works ..									
Total, Grant I ..				3993	15	8	4980	"	"
GRANT II—(Education.)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	16	"	"	16	"	"	20	"	"
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried forward ..				16	"	"	20	"	"

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 ..				16			20		
GRANT II—(Education)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	55						50		
b. Results Grants									
c. Contingencies	45	1	8	100	1	8	50		
3. SALARY GRANTS	300			300			300		
4. RESULTS GRANTS	1483	4	9	1483	4	9	1400		
5. COMBINED GRANTS—									
a. Fixed Payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	120						120		
ii. Contingencies	33	6	11	153	6	11	30		
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants ..	101	14					100		
b. Common gymnasium—									
i. Establishment	120						120		
ii. Contingencies	2	15	10				5		
c. Other items	16	1	10	240	15	8	15		
Total, Grant II ..				2293	13		2210		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1588	10	9				1590		
b. Medicines and Supplies	989	7	1				950		
c. Diet of Patients	934	6					1000		
d. Sundries and Contingencies ..	468	6	10				400		
e. Contributions to Local Boards ..	1200						1200		
f. Pay of out-pensioners ..	438			5618	14	8	450		
Carried forward ..				5618	14	8	5390		

Statement II—cont.

				1893-94.						
Heads of Account.		Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1893-94.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..					5618	14	8	5590		
GRANT III--Sanitation and Medical Services--cont.										
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR--										
i. Medical College ..		35						30		
ii. Sanitary Inspection ..		66						60		
iii. Medical Reserve staff ..		12						20		
iv. Cutlers' Establishment ..		7			120			10		
b. CONTRIBUTIONS TO LOCAL BOARDS &c., FOR--										
i. Medical Schools ..										
ii. Reserve staff ..										
c. OTHER CONTRIBUTIONS ..										
3. VACCINATION--										
a. Establishment ..		240						240		
b. Contingencies ..		140	14	2				140		
c. Contributions to Local Boards ..					380	14	2			
4. REGISTRATION OF BIRTHS AND DEATHS--										
a. Establishment ..		144						140		
b. Contingencies ..		45	10	11	189	10	11	40		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING--										
a i. Establishment ..		1671	12	11				1690		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..		935	7	11				850		
b. Private scavenging--										
i. Establishment ..		261	8					260		
ii. Contingencies, such as cost of scavenging carts, &c. ..		103	8	6				100		
c. Cholera charges ..		59	10					50		
d. Contingencies ..		26	3	3	3058	2	7	30		
Total, Grant III ..					9367	10	4	9250		

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.
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—											
1. LIGHTING—											
a. Establishment	..	..	488	15	3						
b. Contingencies	..	..	1150	14	"	1639	13	3	490	"	"
									1130	"	"
2. i. MARKETS—											
a. Establishment	..	..	164	8	"						
b. Contingencies	..	..	73	12	7				170	"	"
									70	"	"
ii. SLAUGHTER-HOUSE—											
a. Establishment	..	..	76	12	11						
b. Contingencies	..	..	9	12	"	324	13	6	70	"	"
									10	"	"
3. CHOUTRIES—											
a. Establishment	..	..	"	"	"						
b. Contingencies	..	..	"	"	"				"	"	"
c. Feeding Travellers	..	..	"	"	"				"	"	"
4. TRAVELLERS' BUNGALOW—											
a. Establishment	..	..	138	"	"						
b. Contingencies	..	..	16	8	4	154	8	4	140	"	"
									20	"	"
5. AVENUES—											
a. Establishment	..	..	188	"	2						
b. Contingencies	..	..	2	"	"	190	"	2	190	"	"
									10	"	"
6. PUBLIC GARDEN—											
a. Establishment	..	..	"	"	"						
b. Purchase of seeds, repair of well, purchase of bullocks, &c.	..	..	"	"	"				"	"	"
7. SURVEY OF LAND..											
8. FIRE—											
a. Establishment	..	..	"	"	"						
b. Purchase of fire-engine, buckets, repairs, &c.	..	..	"	"	"				"	"	"
9. OTHER CHARGES—											
i. Work done for private individuals other than private scavenging	..	..	"	"	"				"	"	"
Carried over ..						2309	3	3	2300	"	"

[illegible]

Statement II—cont.

Heads of Account.	1893 -9/.						Revised Estimate for 1893 -9/.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent									
b. Others									
Refunds of other than current collections ..									
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				20609	6	9	21410		
Balances—									
a. Municipal Fund	2674	11	5				1160		
b. Endowments									
c. Water-tax Fund				2674	11	5			
Grand Total ..				23284	2	2	22570		

NOTE TO STATEMENT II.

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

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance..			
Deposits to be adjusted ..	1061	13		Cash ..	2674	11	5
Other Liabilities (in detail) ..				Securities ..			
<i>Excess grants earned by the Blind boys School for 1893-94</i>	11	12		Deposit Balance ..	1061	13	
				Cash ..			
				Securities ..			
				Sinking Fund of loans ..			
				Funded Capital of endowed institutions, Hospitals, &c. ..	81500		
				Total ..	85236	8	5
				Value of Premises, &c. ..	22558	12	3
				Do. of Tools and plant ..	2284		
				Do. of Live stock ..			
				Do. of Furniture ..	1025		
				Arrears of taxes, &c. ..	9	4	
				Other assets (in detail)			
				<i>Outstanding bills for sale of medicine</i>	16	14	6
				Total ..	25893	14	9
				Claims—			
				Advances Recoverable—			
				Permanent advance ..	31		
				Advances for works, &c. ..			
				Total ..	31		
Total ..	1073	9		Grand Total ..	11161	7	2

STATEMENT III.—Municipality of Valencollah.

Abstract of Deposits Account for the year 1893-94.

	RS.	A. P.		RS.	A. P.
Balance brought forward ..	845	88	1. Credited to Municipal Funds	..	..
1. Deposits by Appellants ..	691	65	2. Returned to Appellants	..	..
2. Do. by Renters ..	15	"	3. Do. to Renters ..	..	..
3. Do. by Contractors ..	135	"	4. Do. to Contractors	..	..
4. Do. as Security by Municipal Servants ..	"	"	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 byo-laws ..	461	13	7. Paid to Claimants	..	..
Total Receipts ..	1303	35	<i>* Cash in Treasury No 461-13-u</i> <i>Land & property in office 150-u-u</i> <i>Building do do 150-u-u</i> <i>No 1061-13-u</i>		
Grand Total ..	2148	121	Total	1086	151
			Balance	1061	13
			Grand Total	2148	121

Details of Balance.

[illegible]

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

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.	RS.	A. P.
1. Tax on arts, &c.		228	1918	8	.. .. .	25	.. .. .
2. " on buildings		4113	4749	1210	7410	204	.. .. .
3. " on lands			26855	.. .. .	.. .. .	41	.. .. .
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)			4500	.. .. .	.. .. .	.. .. .	.. .. .
6. Market rents			1418	8	.. .. .	.. .. .	.. .. .
7. Slaughter-house fees			3548	.. .. .	.. .. .	.. .. .	.. .. .
8. Rent of cart-stands							
9. Private scavenging fees			20010	.. .. .	.. .. .	.. .. .	.. .. .
10.							
11.							
12.							
13.							
14.							

Statement IV-B.—Municipality of *Palameotta*
Demand, Collection and Balance Statement for the year 1892-93—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
1. Tax on Arts, &c.	RS. 18	RS. 76	RS. 94	RS. 7	RS. 44	RS. 43		
2. " on Buildings	"	12	12	12				
3. " on Lands	"	11	11	11				
4. Water-tax on Buildings and Lands	"							
5. Tolls	"							
6. Market Rents	"							
7. Slaughter-house Fees	"							
8. Rent of Cart stands	"							
9. Private Scavenging Fees	"	42	42	42				
10.	"							
11.	"							
12.	"							
13.	"							
14.	"							

STATEMENT V.—Abstract of transactions under Advances.—

(1) Total amount outstanding at the beginning of the year	RS. 32	A. 14	P. "
(2) Amount advanced during the year	7	2	"
Total	40	"	"
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	7	2	"
(b) Do. previous years	1	14	"
Total amount outstanding at the end of the year *	31	"	"
Total	40	"	"

Details of Balance.

Permanent Advance.

Head Clerk . . . Rs 20-
Vaccinator . . . Rs 11-
Rs 31-

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

Local Fund (1895) Department

St. Clerk

159 98

By

444 M

The Accountant - General,
Madras

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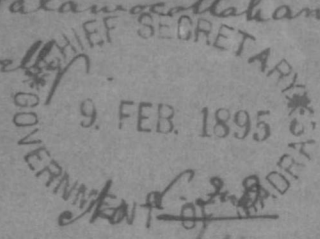
The Chief Secretary to Government
Local and Municipal Department,
Fort Saint George

1/11
11/2/75

Recorded.

M. 12-2-95

Through the Chairman, Municipal
Council, Palamcottah and the collector
of Dinnivelly.



Dated 24 } January 1895
Recd

No.

Subject

Forwarding report on the audit
of the Palamcottah Municipal accounts
for the year 1893-94.

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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