L. & M.
P.000-8-8-96.

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 904 m

DATED 30th May 1895

[Despatch Abstract.]

Accounts.

Recording, with remarks, report on the audit of the---
of the Tinnevelly Municipality for the year 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.

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
G.O., DATED 30.5.95
No. 904 L

When given for copying.

[Despatch Abstract.]

Accounts
Recording with remarks, report on the audit of the — of the Tinnevelly municipality for the year 1893-94

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

Back Paper, No. of 189

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 in original (not paged).

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

Copied by
Examined by 30/5

TINNEVELLY MUNICIPAL OFFICE.

Local & Municipal Dept.
From N.S. 18 July 10 June
CURRENT No. 1577 M.

THE CHAIRMAN,

Municipal Council,

TINNEVELLY.

To

THE Chief Secretary to the Government of Madras

Dated. 10 May 1895.
Received. 13 MAY. 95

No. 5—8

ENCLOSURE. 2

SUBJECT.

Resubmitting the above with copy of the Report on the Audit of the Tinnevelly Municipal accounts for 1893-94.

(with an order)

990 L. 7.6.86

C.S. / Misc.

C.Nos. 1328 & 1577 M.

Order.

Recorded.

2. The estimate referred to in para. 8 of the audit report should have been submitted for ~~the~~ approval of the Sanitary Engineer as required ~~in rule issued in~~ by G.O. dated 16th January 1891, No. 79 L. and not of the Superintending Engineer, as remarked by the Inspector of Local Fund Accounts. ~~The~~ Omissions ~~is very unsatisfactory~~ of this nature ~~and~~ should be strictly guarded against. ~~in future~~.

20/5/95. 23.5

27/5/95.

To
The Chairman, M.C. Tinnevelly
" Accountant General.

20/5 0/21/5

No. 58.

Tinnevelly Municipal Office.
10 May 1895

From

THE CHAIRMAN,

Municipal Council,

TINNEVELLY.

To

THE Chief Secretary
to the Government of
Madras.

SIR,

With reference to your endorsement No 6088/91 dated 30-4-95 I have the honor to submit the Report on the Audit of the Tinnevelly Municipal accounts for 1893-94 together with a Copy of the Resolution of the Council thereon

I have the honor to be,
Sir,
Your most obedient Servant,

Chairman.

Received
10/5/95

2/1577 Notes

Extract from the proceedings of the Councillors of Tinnevelly Municipality under date the 10th April 1895 at 7 A.M. No 1.

Present

Officials

M.R.Ry. P Kristnasawmy Aiyar Avergal
Chairman

Non officials

Sivan Ananthaperumal Mudaliar Avergal

Seeni Asari Avergal

Tirumalai Kumarachariar Avergal

A. Ananthacharlu Avergal.

x x

Para 6 Read Auditor's report and statements for 1893-94 and also Chairman's replies thereto

The Chairman's letter be approved

x x x

Signed P Kristnasawmy Aiyar
Chairman

(True extract)

[signature]
Aiyar
Chairman

10/5/95

C. No. 1328 of 1895

From

The Chairman, M.C.
Tinnevelly.

No. 27

Dated 10-4-95

Received 19.4.95

Enclosures 1

SUBJECT.

Forwarding the report on the audit of the accounts of the Tinnevelly Municipality.

(with endorsement)

Endorsement No 608
2/5/95

Returned to the chairman with the request that the audit report may be placed before the municipal council and resubmitted to Govt. with a copy of its resolution thereon, as required in G.O. dated 16.8.86 No. 990 L.F.

(Sd). C. G. Todhunter
Ag. Asst. Secretary.

Local Fund (1895) Department.

Current No. 459 / [illegible] REV. of 1895.

From

The Accountant-General, Madras.

To

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

through the Chairman Municipal Commi and the Collector of Tinnivelly

cho L.F.D. / 695

Dated 7 } March 1895
Recd

RECEIVED 11 MAR. 95 LIONEL VIBERT.

cho 11 3

Subject

Forwarding report on the Audit of the Tinnivelly Municipal Accounts for 1893-94.

Forwarded [illegible] 11-3-95

DESPATCHED. 12 MAR. 95

[illegible] Chairman 10-4-95

1 / 1577 Mr 695

1 / 1328 Mr 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 VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

Local Fund (1895) Department

Current No. 459 / 2 Rev. of 1895

From

The Accountant-General, Madras.

To

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

through the Chairman Municipal Commi and the Collector of Tinnivelly

cho L.F.D. / 695

Dated 7 } March 1895
Recd

RECEIVED 11 MAR. 95 LIONEL VIBERT. cho 11 3

Subject

Forwarding report on the Audit of the Tinnivelly municipal Accounts for 1893-94.

Forwarded [illegible]

11-3-95

DESPATCHED. 12 MAR. 95

[illegible] for Chairman

10-4-95

STATEMENT VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
Grant III										
I Hospitals and Dispensaries										
(d) Sundries and Contingencies	156	12	2	156	1	8	(-) "	10	6	Errors in classification rectified.
3. Vaccination										
(b) Contingencies	228	1	4	225	11	4	(-) 2	6	"	
5. Conservancy Road cleaning and Road watering										
(a) (i) Establishment	4,524	4	10	4,312	4	10	(-) 212	"	"	
(ii) Other charges. Such as purchase or hire of carts &c	2,165	1	3	2,353	15	3	(+) 212 / (-) 23	" / 2	" / "	
Grant IV.										
1 Lighting										
(b) Contingencies.	1,631	5	"	1,656	13	"	(+) 2 / (+) 23	6 / 2	" / "	
9. Other charges.										
V Other Items.	75	2	8	75	13	2	(+) "	10	6	

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	16	6	~
(2) Amount advanced during the year	33	6	~
Total ..	49	12	~
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	33	6	~
(*b*) Do. previous years	1	6	~
Total amount outstanding at the end of the year ..	15	~	~
Total ..	49	12	~

Details of Balance.

Permanent Advance { Rs 15- ~ - ~ with the Bandipet

Statement IV-B.—*Municipality of* Sirnivelly

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		
	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.	15	~	~	39	8	~	54	8	~	51	8	~	~	~	~	3	~	~	~	~	~			
2. ,, on Buildings	11	3	~	82	4	6	93	7	6	71	11	6	~	~	~	16	7	~	5	5	~	92/93.		
3. ,, on Lands	2	5	~	8	4	6	10	9	6	6	13	6	~	~	~	3	12	~	~	~	~			
4. Water-tax on Buildings and Lands ..	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~			
5. Tolls	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~			
6. Market Rents	~	~	~	4	8	~	4	8	~	4	8	~	~	~	~	~	~	~	~	~	~			
7. Slaughter-house Fees	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~			
8. Rent of Cart stands	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~			
9. Private Scavenging Fees	~	~	~	44	~	~	44	~	~	23	8	~	~	~	~	~	~	~	20	8	~	92/93.		
10.																								
11.																								
12.																								
13.																								
14.																								

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Statement IV-A—*Municipality of* Tinnevelly 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.	3,800	8	"	68	"	"	3,732	8	"	3,699	8	"	"	"	"	"	"	"	33	"	"
2. „ on buildings	7,873	3	"	41	11	6	7,831	7	6	7,739	13	"	4	3	6	"	"	"	87	7	"
3. „ on lands	425	1	"	53	12	"	371	5	"	328	1	"	"	"	"	"	"	"	43	4	"
4. Water-tax on buildings and lands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5. Tolls (gross receipts)	4,650	"	"	"	"	"	4,650	"	"	4,650	"	"	"	"	"	"	"	"	"	"	"
6. Market rents	663	6	3	"	"	"	663	6	3	603	6	3	60	"	"	"	"	"	"	"	"
7. Slaughter-house fees	16	"	"	"	"	"	16	"	"	16	"	"	"	"	"	"	"	"	"	"	"
8. Rent of cart-stands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
9. Private scavenging fees	294	10	"	"	"	"	294	10	"	264	9	"	"	"	"	"	"	"	30	1	"
10.																					
11.																					
12.																					
13.																					
14.																					

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

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	1361	12	"	1. Credited to Municipal Funds	2,018	1	"
				2. Returned to Appellants	140	15	"
1. Deposits by Appellants	783	1	"	3. Do. to Renters	"	"	"
2. Do. by Renters	636	13	4	4. Do. to Contractors	110	"	"
3. Do. by Contractors	125	"	"	5. Do. to Municipal Servants	"	"	"
4. Do. as Security by Municipal Servants	"	"	"	6. Do. to Parties	"	"	"
5. Deposited for the execution of work for which Private Parties are liable.	"	"	"	7. Paid to Claimants	"	"	"
6. Other Deposits under the Act or bye-laws	960	"	"				
License fees collected in advance for 1894-95							
Total Receipts ..	2,504	14	4	Total ..	2,269	"	"
				Balance * ..	1,597	10	4
Grand Total ..	3,866	10	4	Grand Total ..	3,866	10	4

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Details of Balance.

	No. of items.	Year.			No. of items.	Year.			No. of items.	Year.			No. of items.	Year.			No. of items.	Year.			No. of items.	Year.			No. of items.	Year. 98/94			TOTAL. No. of items.	Rs.	A.	P.	REMARKS.
		RS	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A	P.		RS.	A.	P.				
Appellants' Deposits ..																										"	"	"				
Renters' do. ..																									5	511	5	4	5	511	5	4	✓
Contractors' do. ..																									2	125	"	"	2	125	"	"	✓
Municipal Servants' do. ..																										"	"	"		"	"	"	
Deposits for Work ..																										"	"	"		"	"	"	
Miscellaneous Deposits, viz.																									5	961	5	"	5	961	5	"	✓
Total ..																									12	1597	10	4	12	1597	10	4	✓

Note to Statement II.

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

Liabilities.

	Rs.	A.	P.
Balance of Loans	"	"	"
Deposits to be adjusted ..	1,597	10	4 ✓
Other Liabilities (in detail) ..	"	"	"
Total ..	1597	10	4 ✓

Assets.

		Rs.	A.	P.
Municipal Balance ..	Cash	2,524	3	2 ✓
	Securities ..	10,000	"	" ✓
Deposit Balance ..	Cash	1597	10	4 ✓
	Securities ..	"	"	"
Sinking Fund of loans		"	"	"
Funded Capital of endowed institutions, Hospitals, &c.		"	"	"
Total ..		14,121	13	6 ✓
Value of Premises, &c.		41,250	"	" ✓
Do. of Tools and plant		97	"	" ✓
Do. of Live stock		"	"	"
Do. of Furniture		754	"	" ✓
Arrears of taxes, &c.		219	9	" ✓
Other assets (in detail)		3,729	6	4 ✓
Conservancy Carts Rs 1450-0-0 ✓				
Lamp Posts .. Rs 2000-0-0 ✓				
Contribution for Hospital from L. Ifor 1893/94 .. Rs 279-6-4 ✓				
Total ..		46049	15	4 ✓
Total 3,729-6-4 ✓				
Claims—				
Advances Recoverable—				
Permanent advance		15	"	" ✓
Advances for works, &c. ..		"	"	"
Total ..		15	"	" ✓
Grand Total ..		60,186	12	10 ✓

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	"	"	"				"	"	"
b. Others	"	"	"				40	"	"
Refunds of other than current collections ..	"	4	"	"	4	"	10	"	"
Discount	"	"	"				"	"	"
Pensions and gratuities	"	"	"				"	"	"
Investments—									
a. In Government securities for purposes other than Sinking Fund	"	"	"				"	"	"
b. In Savings Bank	"	"	"				"	"	"
Total Expenditure ..				29529	10	2	29830	"	"
Balances—									
a. Municipal Fund	12,524	3	2				12,120	"	"
b. Endowments	"	"	"				"	"	"
c. Water-tax Fund	"	"	"	12,524	3	2	"	"	"
Grand Total ..				42,053	13	4	41,950	"	"

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 ..				~~2687~~ 2,712	" ~~8~~	~~2~~ 2	2850	"	" ✓
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. Other Charges—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	"	"	"				"	"	"
iii. Printing	253	4	"				250	"	" ✓
iv. Compensation for lands ..	~~75~~	~~13~~	~~2~~	329	1	2	"	"	"
v. Other items	~~75~~	~~2~~	~~8~~	328	6	8	100	"	" ✓
Total, Grant IV ..				~~3041~~ ~~3015~~	~~9~~ ~~6~~	~~4~~ ~~10~~	3200	"	" ✓
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1112	14	7				1120	"	" ✓
ii. Inspection	291	13	8				300	"	" ✓
b. Collection of Municipal Taxes—									
i. Establishment	216	"	"				220	"	" ✓
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	7	7	"				10	"	" ✓
c. Collection of Tolls—									
i. Establishment	"	"	"				"	"	"
ii. Contingencies	"	"	"				"	"	"
d. Office contingencies other than (*b*) (ii)	496	8	4				440	"	" ✓
e. Contributions for Central office and Audit establishments ..	135	"	"	2259	11	7	130	"	" ✓
Total, Grant V ..				2,259	11	7	2220	"	" ✓
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. 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	946	4	"	2603	1	"	940	"	" ✓
b. Contingencies	~~1656~~ 1631	~~13~~ 6	"	~~2577~~ 2577	9	"	1800	"	" ✓
2. i. Markets—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	"	"	"				"	"	"
ii. Slaughter-house—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	"	"	"				"	"	"
3. Choultries—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	"	"	"				"	"	"
c. Feeding Travellers	"	"	"				"	"	"
4. Travellers' bungalow—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	"	"	"				"	"	"
5. Avenues—									
a. Establishment	58	9	8				60	"	" ✓
b. Contingencies	50	13	6	109	7	2	50	"	" ✓
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 ..				~~2687~~ 2,712	~~8~~ 8	~~2~~ 2	~~2850~~ 2,850	"	" ✓

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 ..				2,192	11	6	2520	"	"
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial funds for—									
i. Medical College ..	45	"	"				50	"	"
ii. Sanitary Inspection ..	84	"	"				100	"	"
iii. Medical Reserve staff ..	15	"	"				30	"	"
iv. Cutlers' Establishment ..	3	"	"	147	"	"	10	"	"
b. Contributions to Local Boards &c., for—									
i. Medical Schools ..	"	"	"				"	"	"
ii. Reserve staff	"	"	"				"	"	"
c. Other contributions	"	"	"				"	"	"
3. Vaccination—									
a. Establishment	300	"	"				300	"	"
b. Contingencies	225 / 228	11 / 1	4 / 4	525 / 528	11 / 1	4 / 4	220	"	"
c. Contributions to Local Boards ..	"	"	"				"	"	"
4. Registration of Births and Deaths—									
a. Establishment	149	8	"				150	"	"
b. Contingencies	33	2	"	182	10	"	20	"	"
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	4312 / 4524	4 / 4	10 / 10				4530	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2353 / 2165	15 / 1	3 / 3	6666 / 6689	4 / 6	1 / 1	2100	"	"
b. Private scavenging—									
i. Establishment	296	"	8				300	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	"	"	"	296	"	8	"	"	"
c. Cholera charges	39	12	7				50	"	"
d. Contingencies	78	1	10				70	"	"
Special Sanitation	15	6	2	133	4	7	50	"	"
Total, Grant III ..				10142 / 10169	13 / 2	8 / 2	10580	"	"

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 ..				136	1	9	140	"	0
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	91	9	10				90	"	"
b. Results Grants	16	4	"				"	"	"
c. Contingencies	6	10	7	114	8	5	10	"	"
3. Salary Grants	700	"	"	700	"	"	580	"	"
4. Results Grants	1677	4	7	1677	4	7	1800	"	"
5. Combined Grants—									
a. Fixed Payments	"	"	"				"	"	"
b. Results Grants	"	"	"				"	"	"
6. Inspection—									
a. Contributions to Local Boards ..	"	"	"				"	"	"
b. Municipal Inspectors—									
i. Establishment	240	"	"				240	"	"
ii. Contingencies	47	9	10	287	9	10	50		
7. Miscellaneous—									
a. Building, furniture, &c., grants ..	107	8	"				"	"	"
b. Common gymnasium—									
i. Establishment	84	"	"				80	"	"
ii. Contingencies	5	"	"				10	"	"
c. Other items	97	3	"	293	11	"	210	"	"
Total, Grant II ..				3209	3	7	3210	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1588	6	4				1590	"	"
b. Medicines and Supplies	111	14	4				400	"	"
c. Diet of Patients	335	10	8				300	"	"
d. Sundries and Contingencies ..	156	12 / 11	2 / 8				230	"	"
e. Contributions to Local Boards ..	"	"	"	2192	11	6	"	"	"
Carried forward ..				2192	11	6	2520	"	"

Statement II.

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

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 I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	495	5	5				400	"	" ✓
b. Buildings	7,600	2	11				7,530	"	" ✓
c. Drainage	"	"	"				"	"	"
d. Water-supply	"	"	"				"	"	"
e. Miscellaneous public improvements	"	"	"	8,095	8	4	"	"	" ✓
2. REPAIRS—									
a. Communications	2,125	1	2				2,000	"	" ✓
b. Buildings	262	13	6				230	"	" ✓
c. Drainage—									
i. Repairs to works ..	3	13	6				100	"	" ✓
ii. Establishment for flushing drains, &c.	"	"	"				"	"	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	121	12	11				130	"	" ✓
	60	"	"				60	"	" ✓
ii. Establishment	"	"	"	2,573	9	1	"	"	" ✓
iii. Contingencies	"	"	"				"	"	"
e. Miscellaneous public improvements.	180	"	"	180	"	"	180	"	" ✓
3. ESTABLISHMENT	26	12	7	26	12	7	20	"	" ✓
4. TOOLS AND PLANT AND OTHER STORES.									
5. CONTRIBUTIONS—									
a. To Local Boards for works ..	"	"	"				"	"	"
b. To Provincial Funds for scrutiny of estimates, &c.	"	"	"				"	"	"
c. To others for public works ..	"	"	"				"	"	"
Total, Grant I ..				10,875	14	"	10650	"	" ✓
GRANT II—(*Education.*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..	"	"	"				"	"	"
b. Stipends to Normal students ..	136	1	9	136	1	9	140	"	" ✓
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	"	"	"				"	"	"
Carried forward ..				136	1	9	140	"	"

Statement I—*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 ..				24,804	2	"	24,668	"	"
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	6	"	1	6	"	32	"	" ✓
Total Receipts ..				24,805	8	"	24,700	"	" ✓
Add opening balance ..				17,248	5	4	17,250	"	" ✓
Grand Total ..				42,053	13	4	41,950	"	" ✓

* 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.

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

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 I—(*Public Works*)—									
1. New Works—									
a. Communications	495	5	5				400	"	"
b. Buildings	7,600	2	11				7,530	"	"
c. Drainage	"	"	"				"	"	"
d. Water-supply	"	"	"				"	"	"
e. Miscellaneous public improvements	"	"	"	8,095	8	4	"	"	"
2. Repairs—									
a. Communications	2,125	1	2				2,000	"	"
b. Buildings	262	13	6				230	"	"
c. Drainage—									
i. Repairs to works	3	13	6				100	"	"
ii. Establishment for flushing drains, &c.	"	"	"				"	"	"
d. Water-supply—									
i. Repairs to works, machinery, &c.	121	12	11				130	"	"
ii. Establishment	60	"	"				60	"	"
iii. Contingencies	"	"	"	2,573	9	1	"	"	"
e. Miscellaneous public improvements.	"	"	"				"	"	"
3. Establishment	180	"	"	180	"	"	180	"	"
4. Tools and Plant and other stores.	26	12	7	26	12	7	20	"	"
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				10,875	14	"	10650	"	"
GRANT II—(*Education.*)—									
1. Training Schools—									
a. Contributions to Local Boards	"	"	"				"	"	"
b. Stipends to Normal students	136	1	9	136	1	9	140	"	"
2. Municipal Schools—									
i. On Salary System—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	"	"	"				"	"	"
Carried forward				136	1	9	140	"	"

Statement I.

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

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.
1. Balance brought forward—									
a. Municipal Fund	17,248	5	4				17,250	"	"
b. Endowments	"	"	"				"	"	"
c. Water-tax Fund	"	"	"	17,248	5	4	"	"	"
Total				17,248	5	4	17,250	"	"
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 53)	3,751	"	"				3,800	"	"
b. Tax on buildings (section 63)	7,811	8	6				7,800	"	"
c. Tax on lands (section 63)	334	14	6				270	"	"
d. Water-tax on buildings and lands (section 75)	"	"	"				"	"	"
e. Tax on vehicles with springs and palanquins (section 77)	1,633	8	"				1650	"	"
f. Tax on animals (section 77)	1,016	"	"				1020	"	"
g. Tax on carts and other vehicles without springs (section 85)	971	"	"				970	"	"
h. Tolls (section 91)—									
Gross receipts	4,650	"	"				4,650	"	"
Less Local Fund share									
i. Penalties on account of—									
i. Tax on carts	3	8	"				2	"	"
ii. Tax on buildings	2	"	"				2	"	"
iii. Tax on lands	"	"	"				"	"	"
iv. Water-tax on buildings and lands	"	"	"				"	"	"
v. Tax onvehicles, &c.	"	"	"				"	"	"
vi. Tax on animals	"	"	"				"	"	"
vii. Tax on carts, &c.	"	"	"				"	"	"
viii. Evasion of tolls	"	"	"	20,173	7	"	"	"	"
3. Realizations under Special Acts—									
a. Pounds	"	"	"				"	"	"
b. Ferry rents	"	"	"				"	"	"
c. Fees under Act II of 1888	"	"	"				"	"	"
Carried over				20,173	7	"	20,164	"	"

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 ..				20,173	7	"	20,164	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	"	"	"				"	"	"
ii. Rent of buildings ..	108	11	2				80	"	"
iii. Avenue receipts	331	2	11	439	14	1	300	"	"
iv. Fees from Travellers' Bungalows	"	"	"				"	"	"
b. i. Sale-proceeds of lands ..	"	"	"				"	"	"
ii. Produce of lands, gardens, &c.	"	"	"				"	"	"
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	101	15	9	101	15	9	50	"	"
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	110	"	"	110	"	"	110	"	"
d. i. Fees from educational institutions	"	"	"				"	"	"
ii. Other revenue from educational institutions ..	"	"	"				"	"	"
iii. Sale-proceeds of books in Municipal Book Depôt ..	"	"	"				"	"	"
e. i. Sale-proceeds and composition fees of medicines ..	19	9	8	19	9	8	10	"	"
ii. Other Hospital receipts ..	"	"	"				"	"	"
f. i. Income from markets ..	607	14	3				634	"	"
ii. „ slaughter-houses.	16	"	"	623	14	3	16	"	"
g. Other fees									
i. Distraint fees	5	4	"				20	"	"
ii. License fees	194	"	"				250	"	"
iii. Cartstand fees	"	"	"				"	"	"
iv. Fees for extracts from Birth and Death Registers ..	6	"	"	257	4	"	5	"	"
h. Fines under Municipal and other Acts	512	8	"	512	8	"	450	"	"
i. Interest on investments—									
i. General, including choultries	399	"	"	399	"	"	400	"	"
ii. Educational	"	"	"				"	"	"
iii. Medical	"	"	"				"	"	"
j. Premium on loans	"	"	"				"	"	"
Carried forward ..				22,637	8	9	22,489	"	"

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 ..				22,637	8	9	22,489	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	206	4	4				210	"	"
Buildings									
Municipal Schools ..									
Other purposes .. .. Gymnasiums furniture grant.	55	2	11	261	7	3	100	"	"
ii. Medical									
iii. Other purposes—									
Communications ..	"	"	"				"	"	"
Water-supply	"	"	"				"	"	"
Drainage	"	"	"				"	"	"
Sanitation	"	"	"				"	"	"
Other purposes ..	"	"	"				"	"	"
b. From Local Boards—									
i. Education	"	"	"				"	"	"
ii. Medical	345	10	"	345	10	"	350	"	"
iii. Other purposes	"	"	"				"	"	"
c. Other grants and contributions—									
i. Education	"	"	"				"	"	"
ii. Medical	1,200			1,200	"	"	1,200	"	"
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	288	1	"	288	1	"	250	"	"
ii. Other purposes	"	"	"				"	"	"
b. Other items—									
i. Fishery rents	37	"	"				60	"	"
ii. Refunds of Expenditure of previous year	29	12	"				3	"	"
iii. ~~Fee for numbering carts, &c.~~ Duplicate tin tickets	1	"	"				1	"	"
IV Court fees.	3	11	"	71	7	"	5	"	"
Carried over ..				24,804	2	"	24,668	"	"

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 ..				24,804	2	"	24,668	"	"
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	6	"	1	6	"	32	"	"
Total Receipts I ..				24,805	8	*	24,700	"	"
Add opening balance ..				17,248	5	4	17,250	"	"
Grand Total ..				42,053	13	4	41,950	"	"

* 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.
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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:—

Superintending Engineer's approval was not obtained to the Estimate (Government order dated 22d January 1890 No 124, as modified by Government Order dated 16th January 1891 No 79 L para 2).

I have &c.

(Signed) D. J. Bumbridge,
Inspector of Local Fund Accounts.

No L-2-D/695

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

Fort Saint George,
Accountant General's Office,
7th March 1895.

Accountant General

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

Camp: Palamcottah.
Dated 26th February 1895.

To

THE Accountant-General,
Madras.

SIR,

I have the honor to ~~submit the following~~ report on my recent audit of the accounts of the Sinnevelly 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. 12524-3-2, was in agreement with that certified by ~~appearing in~~ the Bank / Treasury ~~Pass Book~~ allowing for outstanding cheques, ~~and~~ for deposits. and Government Securities.

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.

For constructing buildings in the Pennington market, an estimate for Rs 2610/ was drawn up and Sanctioned, but the Superintending

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

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

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.