

[L. & M.]
[2,000-3-4-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 412 M

DATED 12th March 1896

[Despatch Abstract.]

Accounts.

recording report on the audit of the ---- of the Palni
Municipality for 1894-95.

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

12-3-96

No.

412m

When given for copying.

[Despatch Abstract.]

Audited.

*Recording report on the audit
of the — of the Palau Muni-
cipality for 1894-95.*

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.

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Examined by *mm*

Report on the audit of the Accounts of the Palni
Municipality for the year 1894-95.

Camp: *Kurnool*

Dated *23rd* January 1896.

To
THE Accountant General,

Madras.

SIR,

the municipal auditor's

I have the honor to submit the following report on ~~my~~ recent audit of the accounts of the Palni Municipality for the year 1894-95.

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. 1144.7.9, 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 *forwarded to* ~~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. $\frac{L. F. D.}{495}$, 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 the honour to be
Sir,
your most obedient Servant
(Ld.) L. S. Pritchard
Inspector of Local Fund Accounts*

d. J. J. 539
499 3.2.96

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



Fort Saint George,
Accountant-General's Office,
31st January 1896

Ilkharion
Offg Accountant General.

4658 6
18. 2. 96.

Local & Municipal Dept.
CURRENT No. 764 M

539 6
22-2-96

Forwarded, with copy of Council's resolution, through the Collector of Madurai, and Collector of Madurai.

Municipal office Palni
15. 2. 96

G. S. Ponnuswami
Chairman
E.C. No. 465 of 96 of 20.2.96
Submitted.

Current No. of 189
Date

Submitted
Collector
Collector's Office
Madurai
11. 2. 96

W. S. S. S.
20.2.96

Proceedings passed by the Municipal Council, Palni, at a meeting held on the 15th February 1896.

Present: Mr. G. S. Ponnuswami, Chairman

- Chairman
- G. Ranga Rao Esq. C. C. Councilor
- S. Ranganath Esq. Councilor
- Mahomed Hussein Ponthas Esq. Councilor
- Sivagunamadhe Mudakias Esq. Councilor
- Mahomed Badigudi Sahib Esq. Councilor
- Va di velu Sivan Esq. Councilor
- Venkataraman Chettiar Esq. Councilor

No 183
Read audit report and statements on the accounts of 1894-95 when submitted to Government.

Passed.
(Signed) G. S. Ponnuswami, Chairman

(True Extract)
G. S. Ponnuswami,
Chairman

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of *Palui*
for the official year 1894-95.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	746	6	1	746	6	1	750	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				746	6	1	750	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..									
b. Tax on buildings (section 63) ..	3770	4	-				3700	-	-
c. Tax on lands (section 63) ..	138	4	-				180	-	-
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	54	-	-				40	-	-
f. Tax on animals (section 77) ..	511	6	-				500	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	434	-	-				450	-	-
h. Tolls (section 91)—									
Gross receipts 4842-5-3									
Less Local Fund share 1/60 842-5	3253	8	10				3240	-	-
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				8161	6	10			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				8161	6	10	8110	-	-

Statement I—cont.

Heads of Account.	1894-95.								
	Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	AS.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				8161	6	10	8110	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands ..	18	-	-						
ii. Rent of buildings ..							10	-	-
iii. Avenue receipts ..	14	3	6						
iv. Fees from Travellers' Bungalows ..							20	-	-
b. i. Sale-proceeds of lands ..	134	13	-						
ii. Produce of lands, gardens, &c.							100	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	36	6	-						
c. Conservancy receipts—							40	-	-
Sale-proceeds of night-soil, street refuse, &c. ..	23	9	-						
d. i. Fees from educational institutions ..	87	2	-				40	-	-
ii. Other revenue from educational institutions ..							100	-	-
iii. Sale-proceeds of books in Municipal Book Depot ..									
e. i. Sale proceeds and composition fees of medicines ..	3	11	-				10	-	-
ii. Other Hospital receipts ..	5	12	-						
f. i. Income from markets ..	228	15	8				600	-	-
ii. „ slaughter-houses.	242	4	3				250	-	-
g. Other fees ..									
i. Distraint fees ..	4	8	-				10	-	-
ii. License fees ..	144	8	3				150	-	-
iii. Cart-stand fees ..									
iv. Fees for extracts from Birth and Death Registers ..									
h. Fines under Municipal and other Acts ..	250	-	-				200	-	-
i. Interest on investments—									
i. General, including choultries ..									
ii. Educational ..									
iii. Medical ..									
j. Premium on loans ..				1193	12	8			
Carried over ..				9355	3	6	9640	-	-

Statement II—cont.

Heads of Account.	189 -9 .								
	Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				9355	3	6	9640	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i Education—									
Normal stipends ..	31	2	6				40	-	-
Buildings ..									
Municipal Schools ..									
Other purposes ..									
ii. Medical ..									
iii. Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards—									
i. Education ..							1000	-	-
ii. Medical ..	1000	-	-						
iii. Other purposes ..									
c. Other grants and contributions—									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..				1031	2	6			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	258	6	-				300	-	-
ii. Other purposes ..									
b. Other items—									
i. Fishery rents ..	426						420	-	-
ii. Refunds of Expenditure of previous year ..									
iii. Fee for numbering carts, &c.		6							
iv. Other items - repairs or dues to be forfeited —	56	-	-				740	12	
Carried over ..				11127	2	-	11400	-	-

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				111 27	2	-	114 00	-	-
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	18	5	-	18	5	-			
 Total Receipts ..				111 45	7	-	114 00	-	-
Add opening balance ..				746	6	1	750	-	-
Grand Total ..				118 91	13	1	121 50	-	-

* Expenditure on toll tickets and process fees and overpayment.

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

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on $\frac{\text{the first—}}{\text{all}}$ classes.
2. Tax on buildings is levied at $\frac{7}{2}$ per cent. and tax on lands at $\frac{7}{2}$ per cent. of rent value. annas 2 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 $\frac{1}{2}$ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at $\frac{3}{4}$ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s $\frac{969 \text{ Rs. Ann.}}{25.6.90}$, $\frac{1213 \text{ Rs. Ann.}}{18.8.90}$, $\frac{1634 \text{ Rs. Ann.}}{4.11.90}$, $\frac{1774 \text{ Rs. Ann.}}{17.10.91}$ and $\frac{1558 \text{ Rs. Ann.}}{24.2.11.94}$.
8. The house-tax registers were last revised in the official year 1891-92 and the land tax registers in the official year 1892-93.
9. Total extent of land assessed is 2754 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—The annual rental for houses is calculated on measurement at the rate of Rs. 1-8, 2-4, and 3-0 for every 100 square feet of thatched, tiled and terraced building respectively while bungalows let on rent are taxed on the actual rental. The annual rental on land is calculated at Rs. 15 and 3-8 per acre of wet and dry lands respectively.

Statement II.

Expenditure from the Municipal Fund of the Town of *Bahar* for the official year 1894-95.

Heads of Account.	1894-95.									Revised Estimate for 1894-95.
	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										
b. Buildings	6	8	-				10	-	-	
c. Drainage										
d. Water-supply	185	15	10	192	7	10	190	-	-	
e. Miscellaneous public improvements										
2. REPAIRS—										
a. Communications	1292	4	3				1500	-	-	
b. Buildings	435	11	-				300	-	-	
c. Drainage—										
i. Repairs to works ..										
ii Establishment for flushing drains, &c.										
d. Water-supply—										
i. Repairs to works, machinery, &c.	39	11	2				500	-	-	
ii. Establishment	62	6	11				70	-	-	
iii. Contingencies										
e. Miscellaneous public improvements				1830	1	4				
3. ESTABLISHMENT	165	13	3	165	13	3	170	-	-	
4. TOOLS AND PLANT AND OTHER STORES.	1	8	-	1	8	-	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 ..				2189	14	5	2760	-	-	
GRANT II—(Education)—										
1. TRAINING SCHOOLS—										
a. Contributions to Local Boards ..										
b. Stipends to Normal students ..	77	15	2	77	15	2	80	-	-	
2. MUNICIPAL SCHOOLS—										
i. On Salary System—										
a. Establishment										
b. Contingencies										
Carried over ..				77	15	2	80	-	-	

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				77	15	2	80	-	-
GRANT II—(Education)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	336	11	11				340	-	-
b. Results Grants	121	11	-				100	-	-
c. Contingencies	49	14	2	508	5	1	70	-	-
3. SALARY GRANTS									
4. RESULTS GRANTS									
5. COMBINED GRANTS—	797	13	5	797	12	5	800	-	-
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment									
ii. Cotingencies									
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.									
b. Common gymnasium—							50	-	-
i. Establishment									
ii. Contingencies									
c. Other items	3	7	-	3	7	-	10	-	-
Total, Grant II ..				1387	8	8	1450	-	-
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1022	6	9				1050	-	-
b. Medicines and Supplies	232	-	-				250	-	-
c. Diet of Patients	96	-	8				100	-	-
d. Sundries and Contingencies	150	4	6				150	-	-
e. Contributions to Local Boards ..				1500	11	11			
Carried over ..				1500	11	11	1550	-	-

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1500	11	11	1550	-	-
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	55	-	-				20	-	-
ii. Sanitary Inspection ..	35	-	-				30	-	-
iii. Medical reserve staff ..	6	-	-				10	-	-
iv. Cutlers' Establishment ..							10	-	-
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..				96	-	-			
3. VACCINATION—									
a Establishment ..	99	4	-				110	-	-
b. Contingencies ..	87	2	-				120	-	-
c. Contributions to Local Boards ..				186	6	-			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	119	15	-				120	-	-
b. Contingencies ..	-	4	-	120	3	-	10	-	-
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment ..	1041	-	10				1050	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1372	11	4				1560	-	-
b Private scavenging—									
i. Establishment ..	322	4	2				320	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	64	3	-				70	-	-
c. Cholera charges ..	46	12	-	2846	15	4	50	-	-
d. Contingencies ..									
Total, Grant III ..				4750	4	3	5030	-	-

10Statement II—*cont.*[illegible]

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	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	3	10	-	3	10	-			
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 ..				10747	5	4	11550	-	-
Balances—									
a. Municipal Fund				1144	7	9	600	-	-
b. Endowments									
c. Water-tax Fund									

NOTE TO STATEMENT II.

Position of the Municipality of *Calcutta*

on 31st March 1895.

LIABILITIES.			ASSETS.		
	RS.	A. P.		RS.	A. P.
Balance of Loans			Municipal Balance.. { Cash	1144	7 9
Deposits to be adjusted ..	1907	14 -	{ Securities		
Other Liabilities (in detail) ..			Deposit Balance .. { Cash	1907	14 -
			{ Securities		
			Sinking Fund of loans		
			Funded Capital of endowed institutions, Hospitals, &c.		
			Total ..	3052	5 9
			Value of Premises, &c.	7800	- -
			Do. of Tools and plant	71	8 -
			Do. of Live stock		
			Do. of Furniture	432	12 -
			Arrears of taxes, &c.	428	1 -
			Other assets (in detail)		
			Total ..	8732	5 -
			Claims—		
			Advances Recoverable—		
			Permanent advance	20	- -
			Advances for works, &c.	3	10 -
			Total ..	23	10 -
Total ..	1907	14 -	Grand Total ..	11808	49

	RS.	A. P.	RS.	A. P.
Balance brought forward ..	1359	44		
1. Deposits by Appellants ..			1. Credited to Municipal Funds ..	
2. Do. by Renters ..			2. Returned to Appellants ..	
3. Do. by Contractors ..	1832	44	3. Do. to Renters ..	
4. Do. as Security by Municipal Servants ..	108	-	4. Do. to Contractors ..	
5. Deposited for the execution of work for which Private Parties are liable ..			5. Do. to Municipal Servants ..	
6. Other Deposits under the Act or bye-laws ..			6. Do. to Parties ..	
			7. Paid to Claimants ..	
Total Receipts ..	1941	2	Total ..	1392
Grand Total ..	3300	6	Balance ..	1907
			Grand Total ..	3300

13

Details of Balance.

[illegible][illegible]

14

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.	
	2		3		4		5		6		7		8		9	
1	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. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. " on buildings ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. " on lands ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
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 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. <i>tax on vehicles</i> ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. <i>Do. on animals</i> ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. <i>Do. on carts</i> ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. <i>License fees</i> ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

STATEMENT V.—Abstract of transactions under advances.—

(1) Total amount outstanding at the beginning of the year	RS.	A. P.
(2) Amount advanced during the year	..	..
Total ..	309	5
(3) Amount adjusted during the year—		
(a) On account of advances made during the year	267	6
(b) Do. previous years	18	5
Total amount outstanding at the end of the year* ..	23	10
Total ..	309	5

* Details of Balance.

Permanent advance
with the civil apothecary } 20 - - -

Advance to a vakil
for law suits - } : 3 - 10 - 0
23 - 10 - 0

LOCAL FUND (1896) DEPARTMENT.

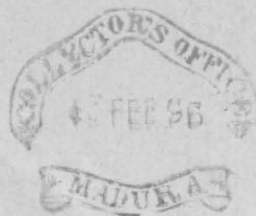
From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
Palui AND THE COLLECTOR OF
Madura.



No. 499

Dated 31st } January 1896.
Received }

No.

Subject.

Forwarding report on the Audit of the
accounts of the Palui Municipality
for the year 1895.

order. 1/10 412th/12-3-96

Recorded.

1.2
10/3/96

To The Accountant-General. 13/3/96

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