

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 470 M

DATED 19th March 1896

[Despatch Abstract.]

Accounts.

Recording report on the audit of the --- of the Ongole
Municipal Council 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., DATE	19-3-96
No.	470 m

When given for copying.

[Despatch Abstract.]

Accounts

*Receiving report on the
audit of the — of the
Anglo municipal committee
for 1894-95.*

2.
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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.—

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Examined by

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

Camp. Angole.

Dated 19th December 1895.

To

THE Inspector of Local Fund Accounts.

Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Angole 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. 1986-12-11, was in agreement with that appearing in the Bank Pass Book allowing for outstanding cheques, and for deposits also for the non-adjustment of the credits appearing in other ledgers in the Bank Treasury Pass Book.

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.

~~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,

~~The following points deserve to be brought to the immediate notice of Government.~~

I have the honor to be,
Sir

Your most obedient servant,
Sd/ K. Govindan,

Assistant Inspector of Local Fund Accounts.

Cur No 265 of 1896
Eny

Forwarded to the Accountant-General

Camp. Kurnool }
dated 25 January 1963

(Signed) L. E. Pritchard
Inspector of L. F. Accounts.

192
498

Forwarded to the Chief Secretary to Government,
Local and Municipal Department, Fort St George,
through the Chairman, Municipal Council, Ongole,
and the Collector of Nellore.

Fort St George.

Accts Genl's Office, }

31st January 1963

H. Manish

off. Accountant-General

R. N. S.

Forwarded to the Chairman
Municipal Council, Ongole.

[Signature]

Collector
1.2.96.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Ongole
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.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	497	1	7				495	.	.
b. Endowments	458	4	10				455	.	.
c. Water-tax Fund				955	6	5			
Total				955	6	5	950	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	1,258	8	.				1,330	.	.
b. Tax on buildings (section 63) ..	2,848	13	9				2,920	.	.
c. Tax on lands (section 63) ..	61	8	9				60	.	.
ii. Tax on vacant plots ..	64	13	.				80	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	99	.	.				100	.	.
f. Tax on animals (section 77) ..	643	4	.				650	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	1,002	.	.				1,100	.	.
h. Tolls (section 91)—									
Gross receipts 2,287-8-..									
Less Local Fund share 762-8-..				1,525	.	.	1,530	.	.
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									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..		35	.		35	.			60
Carried over ..							7,502	15	6
							7,537	15	6
							7,530	.	.

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 ..				12,033	13	4	12,500	.	.
7. EXTRAORDINARY AND DEBT—									
<i>a.</i> Sale-proceeds of Government securities and withdrawals from Savings Bank.									
<i>b.</i> Loans—									
<i>i.</i> From Government ..									
<i>ii.</i> In the market from private individuals									
<i>c.</i> Realizations of Sinking fund for repayment of loans.									
<i>d.</i> Advances—									
<i>i.</i> Permanent									
<i>ii.</i> Others	30	5	10	30	5	10	80	.	.
Total Receipts ..				12,064	3	2	12,580	.	.
Add opening balance ..				955	6	5	950	.	.
Grand Total ..				13,019	9	7	13,530	.	.

* 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 ~~the same~~ ^{all} classes.
2. Tax on buildings is levied at $6\frac{1}{2}$ per cent. and tax on lands at $\frac{6}{2}$ per cent. of rent value. *Cultivation (and annas 4 for every 80 square yards. Rent paid.*
3. Water tax on buildings and lands is levied at ~~1~~ ¹ per cent.
4. Tax on vehicles and animals is levied at ~~the~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 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. No. $\frac{8764}{3-12-86}$, $\frac{7812 \text{ Rs.}}{14-6-93}$ & $\frac{1268 \text{ Rs.}}{19-9-93}$
8. The house-tax registers were last revised in the official year 1889-90 and the land tax registers in the official year 1894-95.
9. Total extent of land assessed is 281 acres & 15 cents
0. The mode of estimating the annual rental of houses and lands is as follows:—

10. The mode of estimating the annual rental of houses and lands is as follows:—

The actual results if let out, otherwise the rent they would fetch if rented, consideration being the importance of the locality.
The assessments on lands are made on the appropriate value of its value as an unimproved

Statement II.

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

Heads of Account.			189 -9 .						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		200	-	.				200	.	.
b.	Buildings		157	12	3				220	.	.
c.	Drainage		249	60	3						
d.	Water-supply										
e.	Miscellaneous public improvements					357	12	3			
						249	10	3			
2. REPAIRS—											
a.	Communications		39	12	4				790	.	.
b.	Buildings		183	14	8				270	.	.
c.	Drainage—										
i.	Repairs to works ..										
ii	Establishment for flushing drains, &c.										
d.	Water-supply—										
i.	Repairs to works, machinery, &c.		16	2	2				20	.	.
ii.	Establishment		59	8	3				60	.	.
iii.	Contingencies		3	8	.						
e.	Miscellaneous public improvements		19	5	9	322	3	2			
			118	10	8	118	10	8	120	.	.
3. ESTABLISHMENT											
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 ..						691	12	1	1,700	.	.
						799	14	1			
GRANT II—(Education)—											
1. TRAINING SCHOOLS—											
a.	Contributions to Local Boards ..										
b.	Stipends to Normal students ..										
2. MUNICIPAL SCHOOLS—											
i.	On Salary System—										
a.	Establishment										
b.	Contingencies										
Carried over ..											

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT II—(Education)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	96	.	.				96	.	.
b. Results Grants	42	9	8				30	.	.
c. Contingencies	15	.	.	153	9	8	34	.	.
3. SALARY GRANTS	273	12	.	273	12	.	310	.	.
4. RESULTS GRANTS	831	14	.	831	14	.	800	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	52	13	.				54	.	.
ii. Cotingencies	10	.	.	62	13	.	6	.	.
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items									
Total, Grant II ..				1322	.	8	1330	.	.
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1947	.	.				1950	.	.
b. Medicines and Supplies ..	489	5	4				830	.	.
c. Diet of Patients	797	12	4				840	.	.
d. Sundries and Contingencies ..	258	9	8				260	.	.
e. Contributions to Local Boards ..				3492	11	4			
Carried over ..				3492	11	4	3880	.	.

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 ..				3492	11	4	3880	.	.
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	62	.	.				45	.	.
ii. Sanitary Inspection ..	39	.	.				40	.	.
iii. Medical reserve staff ..	6	.	.				10	.	.
iv. Cutlers' Establishment ..	4	.	.	111	.	.	5	.	.
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	133	9	.				134	.	.
b. Contingencies ..	49	3	1				56	.	.
c. Contributions to Local Boards ..				182	12	1			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	84	.	.				84	.	.
b. Contingencies ..	7	7	3	91	7	3	6	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment ..	1823	8	8				1830	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	381 492	12 6	4 4				380	.	.
b Private scavenging—									
i. Establishment ..	382	13	1				390	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	2	11	8				10	.	.
c. Cholera charges ..	.	.	.				30	.	.
d. Contingencies ..	11	11	4	602 2713	9 3	1 1	20	.	.
Total, Grant III ..				6591	7	9	6920	.	.

* Remembering costs	12	-	---
Remembering houses	60	-	---
Water pencils	37	-	4
Law charges	1	-	---
	110	-	4

[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 ..	5			5					
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 ..				11,032	12	8	12,390		
Balances—									
a. Municipal Fund ..	1,546	6	3						
b. Endowments ..	440	6	8						
c. Water-tax Fund ..				1,986	12	11	1,140		
Grand Total ..				13,019	9	7	13,530		

NOTE TO STATEMENT II.

Position of the Municipality of

Ceylon

on 31st March 1895.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance..			
Deposits to be adjusted ..	303	4		Cash ..	1,986	12	11
Other Liabilities (in detail) ..	240	13		Securities ..			
House rent due to the				Deposit Balance ..			
Municipal Salary Board				Cash ..	103	4	
School ..				Securities ..	200		
Amount due to Bogganawala				Sinking Fund of loans ..			
Kampathy for repairing				Funded Capital of endowed institutions,			
right rail end as per				Hospitals, &c. ..			
Council's Resolution No. 168,				Total ..	2,289	13	5
of 8-12-94 & Proceedings				Value of Premises, &c. ..	14,830	3	2
of 16-2-95 ..				Do. of Tools and plant ..	786		
Am. due of 16-2-95 ..				Do. of Live stock ..			
Amount due to V. K. K. K.				Do. of Furniture ..	1,029		
Mappa Chetty ..				Arrears of taxes, &c. ..	403	7	6
Supplying 20 lbs of Caster				Other assets (in detail) ..			
oil ..				Total ..	17,048	16	8
Amount due to Shakti							
Mappa Chetty ..							
Caster oil ..							
for Council's Resolution							
No. 161 of 8-12-94 ..							
Proceedings of 16-2-95 ..							
for Council's Resolution							
No. 249 ..							
in 16-2-95 ..							
for travelling allowance							
to J. Kammamala ..							
for covering with stones							
the side channels of							
Patta Vani Street ..							
Purchase of 2000 lbs							
of gunpowder ..							
for repairing the							
Schedule ..							
of 16-2-95 ..							
Total ..	543	13	4				

* under 2000 lbs - Rs. 161-3-6
under animals,
vehicles & carts 139-4-0
rent of lands - 103-2-0
403-7-6.

	RS.	A.	P.
Balance brought forward ..	1140	13	
1. Deposits by Appellants ..			1. Credited to Municipal Funds ..
2. Do. by Renters ..			2. Returned to Appellants ..
3. Do. by Contractors ..			3. Do. to Renters ..
4. Do. as Security by Municipal Servants ..			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 ..	2046		Total ..
Grand Total ..	1345	3	Balance ..
			Grand Total ..

Details of Balance.

[illegible]

Statement IV-B.—Municipality of *Ongole* Demand, Collection and Balance Statement for the year 1894-95.—*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.	
1. Tax on arts, &c.	63	8	31	.	94	8	15	.	.	.	61	.	18	8	for 1892-93.
2. " on buildings	31	32	49	15	80	47	56	153	.	.	19	152	3	62	for 1890-91, 91-92 & 93-94.
3. " on lands	12	6	2	153	3	112	2	111	.	.	1	8	3	.	for 1892-93 & 93-94.
4. Water-tax on buildings and lands	2	92	1	112	4	42	.	32	.	.	1	12	3	.	
5. Tolls															
6. Market rents															
7. Slaughter-house fees				1		1		1							
8. Rent of cart-stands															
9. Private scavenging fees	24	109	30	4	54	149	28	15	.	.	24	109	1	5	for 1893-94.
10.															
11.															
12.															
13.															
14.															

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STATEMENT V.—Abstract of transactions under advances.—

(1) Total amount outstanding at the beginning of the year	..	..	..	382	2
(2) Amount advanced during the year	..	..	..	50	..
Total	..	..	..	432	2
(3) Amount adjusted during the year—					
(a) On account of advances made during the year	..	..	..	45	..
(b) Do. previous years	..	..	..	30	5 10
Total amount outstanding at the end of the year*	..	..	..	356	10 4
Total	..	..	..	432	2

* Details of Balance.

1896-97

Value of fish (and purchased for the extension of town sites. — 349-2-0

1891-92

Cost of 200 tickets printed 2-8-4

1894-95

Advance made for the repair of right side culvert. — 5-0-0

356-10-4

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	REMARKS.
<u>Charges.</u>				
<u>Grant I - 1. New works.</u>				
2. Buildings.	49 10 3	157 12 3	+ 108 2	(1) Being the actual cost & conveyance charges of properties from Andros, wrongly included under Consummation - other charges. vide also Offl. Memo. No. 1241. dated 2 ^d September/95.
<u>Grant III.</u>				
5. Consummation &c.				
i.e. other charges &c	492 6 4	381 12 4	- 108 2	(2) vide item (3) above.
			- 2 8	(3) vide item (4) below being the cost & conveyance charges of land plots wrongly charged under this head.
<u>Grant IV.</u>				
1. Lighting.				
(b) Contingencies.	358 3 2	360 11 2	+ 2 8	(4) vide item (3) above.
<u>Note to Statement II.</u>				
<u>Assets.</u>				
Amount of taxes &c.	300 7 6	403 7 6	+ 103	(5) Being rent of income lands omitted. vide also Offl. Memo. No. 1241. of 2-9-95.
<u>Deposit Account</u>				
2. Deposits by renters.		71 14	+ 71 14	(6) erroneous classification. vide item (7) below.
6 Other deposits under act or by laws.	204 6	132 8	- 71 14	(7) vide item (6) above.
<u>Charges.</u>				
1. Credited to Municipal funds.	1010 10	938 12	- 71 14	(8) erroneous classification. vide item (9) below.
3. Returned to renters.	21 10 3	93 8 3	+ 71 14	(9) Or vide item (8) above.
6. Or. to parties.	2 3 8		- 2 3 8	(10) Or. vide item (11) below.
7. Paid to claimants.		2 3 8	+ 2 3 8	(11) Or. vide item (10) 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.
<u>D.C. & S. Statement IV A.</u>				
2. Tax on buildings				
Col: 2	2,863 3 11	2,862 10 7	- 9 4	The amount was deducted for the original demand being less than the taxable minimum and wrongly included under vacancy Remission in Col. 6.
Col: 4	2,863 3 11	2,862 10 7	- 9 4	
Col: 6	48 9 3	47 15 11	- 9 4	

Q 723
4-2-96

LOCAL FUND (1896) DEPARTMENT.

COLLECTOR
MELLORE
1 2 96

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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



No.

L.S.D.
498

Dated 31st

Received

} January

1896.

No.

Subject.

Forwarding report on the Audit of the
accounts of the Ongole Municipality
for the year 1894-95.

Extract from the Proceedings of the Municipal Council,
Ongole passed at a meeting held on Saturday the
15th February 1896, at 7.30 pm in the Municipal
Office.

* * * * *
260 Read:- Audit report & statements to be —
submitted to Government on the accounts
of this municipality for the year 1894-95.
Forward to Government through the proper
channel.

Municipal Council
Office Ongole

Chairman

of the Ongole municipality for 1894-95
and a copy of council resolution
No. 260
18-2-96 passing the same for submission
to Government.

I have the honor to be
Sir,

No 569

Municipal Council's office Ongole
Dated 1.3.96
Despd 3.3.96

From The Chairman,
Municipal Council
Ongole

To The Chief Secretary to Government
Fort St. George
Madras

Through The Sub-Collector
Nellore.

Sir, I have the honor to forward
herewith the Audit Report on the Accounts
of the Ongole Municipality for 1894-95,
and a copy of Council's resolution
No. 260
15.2.96 passing the same for submission
to Government.

I have the honor to be,
Sir,

Your most obedient servant
Chairman

SUB-COLLECTOR
NELLORE
6 3 96

Current No. 1145
 From The Chairman
 Municipal Council

CHIEF SECRETARY
 14 MAR 1896
 MADRAS

SUB COLLECTOR
 NELLORE
 5 3 96

COLLECTOR
 NELLORE
 5 3 96

To The Chief Secretary
 Government Fort St.
 George Madras.

Through The Sub-Collector,
 Nellore

Dated 1st March 1896

Despd. 3. 3. 96

No. 579
 Enc. Two. (By Packet)
 Subject

Submitting Audit Report
 & Statement on the accounts
 of the Municipality for the year
 1894-95 together with a
 Copy of Council's Resoln. 260
 15.2.96

N
 this
 Recorded.
 17/3/96
 18.5.96

To The Chief Secretary
 C No 609 of 1896.
 For forwarding to the Chief
 Secretary to Government
 Local and Municipal
 Department, Madras

E. S. S.
 Agt. Collector in Charge
 9. 3. 96
 To The Chief Secretary to
 Govt. L. & M. Deptt
 Madras

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189

READ AGAIN G.O., No.
 189

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

APERS NOT FILED UP, BRING MEANT FOR DESPATCH
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