8-4-07
17.208

12/1/05
21-6-13

[L. & M.
5,000-8-8-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 703 M

DATED 24th April 1896

[Despatch Abstract.]

Accounts.

1. Passing orders on the audit report of the --- of the Trichinopoly Municipality for the year 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.
Con. 18-994/150							

MUNICIPAL OFFICE
26 FEB 96
TRICHINOPOLY

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

Dated 4th October 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 Trichinopoly 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. 96028-7-3, was in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book allowing for ~~outstanding cheques, and for~~ deposits. and a Pro-note.

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. $\frac{\text{L. F. D.}}{495}$, 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 Governmnet.~~

I have &c.,
(Signed). Chas: Brito,
Assistant Inspector of Local Fund Accts.

Forwarded to the Accountant-General. The Assistant Inspector who Conducted the Audit reports that, viewed generally, the Accounts continue in much the same unsatisfactory state as last year (1893-94). He was, in consequence, delayed 10 days beyond the time allotted for the Audit, and was much hampered in the Conduct of it. Such an Audit throws a severe and unnecessary burden on the Auditor, and tends to disturb our programme, and on these ground as well as in the interests of the Municipality I think it would be well to call the attention of Government to the fact that the persistent defectiveness of the Accounts in this Municipality appears to be primarily due to want of proper supervision and control, and a consequent absence of discipline and attention to business and orders. The fact that the Clerical staff was irregular in attendance at office was forced on the Auditor's notice in as much as he was impeded in his work thereby. As an instance of specific disregard of orders and assurances, he reports that in three out of the six wards all the Private scavenging Fee Books for the first Quarter of 1895-96 were issued at once to the Bill Collectors. In connection with this point attention is invited to the Correspondence ending with Government Order No. 1642 Dn: Miscellaneous dated the 12th October 1895. Audit directions and suggestions are for the most part recorded and neglected.

Looking at the Audit reports for the last three years, it would seem that active measures for the introduction among the clerical staff of some attention to business and orders are indispensable, and as a preliminary I would submit for Consideration the Question of recovering from those responsible a portion at any rate of the sum of nearly Rs. 400 embezzled last year. The Council has called on

on the Manager and other Clerical Servants to shew Cause why they should not make good the loss, but no decision has yet been arrived at.

(Signed). X. E. Pritchard,
Assistant Accountant-General
and Inspector of Local Fund Accounts.

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

I entirely endorse the Inspector's remarks.

Fort Saint George,
Accountant-General's office, 22nd January 1896. } £70 / 479

H. Marrison
Offg. Accountant-General.

24

STATEMENT I.

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

Heads of Account.	1894-95. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1894-95. Rs	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	7616	9	3				7670	-	-
b. Endowments									
c. Water-tax Fund				7616	9	3			
Total ..				7616	9	3	7670	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	9749	13	3				10500	-	-
b Tax on buildings (section 63) ..	2760 (1523)	2	4				30000	-	-
c. Tax on lands (section 63) ..	3432	14	4				3500	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	2750	-	-				2400	-	-
f. Tax on animals (section 77) ..	4157	12	-				3700	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	5774	-	-				5200	-	-
h. Tolls (section 91)—									
Gross receipts 11614-6-6									
Less Local Fund share - - -	11614	6	6				11000	-	-
i. Penalties on account of—									
i. Tax on arts	1	4	-				50	-	-
ii. Tax on buildings ..	-	12	-				10	-	-
iii. Tax on lands	-	8	-				10	-	-
iv. Water-tax on buildings and lands	-	-	-				-	-	-
v. Tax on vehicles, &c. ..	1	4	-				10	-	-
vi. Tax on animals	1	4	-				10	-	-
vii. Tax on carts, &c. ..	1	-	-				10	-	-
viii. Evasion of tolls	-	-	-	64791 (77)	14 (15)	9	-	-	-
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				64791 (77)	14 (15)	9	66400	-	-

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	AS	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				64797	14	9	66400	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands .. .. *	387	4	11				300	-	-
ii. Rent of buildings ..	171	-	-				170	-	-
iii. Avenue receipts	161	4	3				150	-	-
iv. Fees from Travellers' Bungalows	171	8	-				200	-	-
b. i. Sale-proceeds of lands ..	-	-	-				50	-	-
ii. Produce of lands, gardens, &c. *	189	8	-				170	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	231	15	6				200	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	6550	-	-				6550	-	-
d. i. Fees from educational institutions	20	3	6				120	-	-
ii. Other revenue from educational institutions ..	-	-	-				10	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..	-	-	-				-	-	-
e. i. Sale proceeds and composition fees of medicines ..	133	12	6				150	-	-
ii. Other Hospital receipts .. *	547	7	1				420	-	-
f. i. Income from markets ..	16448	1	-				14000	-	-
ii. „ slaughter-houses.	2361	8	-				2360	-	-
g. Other fees									
i. Distraint fees	63	4	-				100	-	-
ii. License fees	1201	11	-				1500	-	-
iii. Cart-stand fees	5097	1	4				4700	-	-
iv. Fees for extracts from Birth and Death Registers ..	4	-	-				10	-	-
h. Fines under Municipal and other Acts	2539	1	2				2500	-	-
i. Interest on investments—									
i. General, including choultries	159	-	2				-	-	-
ii. Educational	-	-	-				-	-	-
iii. Medical	538	11	-				-	-	-
j. Premium on loans	-	-	-	37159	6	5	480	-	-
Carried over ..				101949	34	2	100540	-	-

* Includes other items

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				101949	34	2	100540	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	-	-	-				70	-	-
Buildings	-	-	-				-	-	-
Municipal Schools ..	15	1	-				-	-	-
Other purposes ..	166	-	-				140	-	-
ii. Medical	-	-	-				-	-	-
iii. Other purposes—									
Communications ..	1574	-	-				1190	-	-
Water-supply	39356	-	-				39360	-	-
Drainage	-	-	-				-	-	-
Sanitation	-	-	-				-	-	-
Other purposes ..	244	-	-				170	-	-
b. From Local Boards—									
i. Education	-	-	-				-	-	-
ii. Medical	3000	-	-				4500	-	-
iii. Other purposes	114	6	4				150	-	-
c. Other grants and contributions—									
i. Education	-	-	-				-	-	-
ii. Medical	-	-	-				-	-	-
iii. Other purposes	-	-	-	44554	7	4	-	-	-
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	4004	12	9	-			6000	-	-
ii. Other purposes	1	-	-				10	-	-
b. Other items —									
i. Fishery rents	-	-	-				10	-	-
ii. Refunds of Expenditure of previous year	264	1	6				10	-	-
iii. Fee for numbering carts, &c.	1	14	-	4271	12	3	10	-	-
Carried over ..				150675	3	9	152160	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				150675	3	9	152160	-	-
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	-	-	-				-	-	-
b. Loans—									
i. From Government ..	100000	-	-				-	-	-
ii. In the market from private individuals							100000	-	-
c. Realizations of Sinking fund for repayment of loans.	-	-	-				-	-	-
d. Advances—									
i. Permanent							-	-	-
ii. Others	4230	4	8				3870	-	-
				104230	4	8			
Total Receipts ..				254905	8	5	256030	-	-
Add opening balance ..				7616	9	3	7670	-	-
Grand Total ..				262522	1	8	263700	-	-

* 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 first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~annas~~ 7½ per cent. of rent value. ~~for every Ni square yards.~~
3. Water tax on buildings and lands is not 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. 4/- per cart per annum.
6. Tolls are levied ~~at —— the maximum rates.~~ by the District Board.
7. License-fees are levied at the rates sanctioned in G.O. 1466 M 27-1-90, 1535 M 15-10-90 & 2 M 5-1-91.
8. The house-tax registers were last revised in the official year 90-91 and the land tax registers in the ~~same~~ official year.
9. Total extent of land assessed is 2021 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—
The valuation of houses is calculated on the actual rental for which the houses or similar ones in the neighbourhood are rented; Government and railway buildings are assessed at 5 per cent of the cost.
The annual value of the land is calculated on the cost of the grass produce, or on the rents actually paid.

Statement II.

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

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	-	-	-				-	-	-
b. Buildings	25	9	4				1000	-	-
c. Drainage	-	-	-				-	-	-
d. Water-supply	63228	10	3				86600	-	-
e. Miscellaneous public improvements	-	-	-	63254	3	7	-	-	-
2. REPAIRS—									
a. Communications	13328	1	1				13000	-	-
b. Buildings	4492	7	4				4000	-	-
c. Drainage—									
i. Repairs to works ..	2028	6	1				3000	-	-
ii. Establishment for flushing drains, &c.	-	-	-				-	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	-	-	-				1350	-	-
ii. Establishment	1097	-	11				1120	-	-
iii. Contingencies	36	12	-	20982	11	5	10	-	-
e. Miscellaneous public improvements									
3. ESTABLISHMENT	1004	1	6	1004	1	6	1030	-	-
4. TOOLS AND PLANT AND OTHER STORES.	110	8	4	110	8	4	300	-	-
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				85351	8	10	111410	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..	-	-	-				-	-	-
b. Stipends to Normal students ..	55	2	9	55	2	9	260	-	-
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..				55	2	9	260	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				55	2	9	260	-	-
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	1219	15	4						
b. Results Grants	~~716~~ 701	~~9~~ 8	~~4~~ -				1260	-	-
c. Contingencies	294	11	9				400	-	-
3. Salary Grants	-	-	-	~~2218~~ 31	~~4~~ 3	~~1~~ 1	100	-	-
4. Results Grants	5383	12	11	5383	12	11	5700	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	468	-	-				470	-	-
ii. Cotingencies	36	3	6	504	3	6	50	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.	140	14	8				300	-	-
b. Common gymnasium—									
i. Establishment	288	-	-				290	-	-
ii. Contingencies	-	-	-				20	-	-
c. Other items	10	4	-	439	2	8	300	-	-
Total, Grant II ..				~~8598~~ 8613	~~8~~ 9	~~11~~ 11	9150	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	4867	9	3				5160	-	-
b. Medicines and Supplies ..	679	14	4				3400	-	-
c. Diet of Patients	3855	14	5				4000	-	-
d. Sundries and Contingencies ..	2288	6	1				2100	-	-
e. Contributions to Local Boards ..	-	-	-	11691	12	1	-	-	-
Carried over ..				11691	12	1	14660	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				11691	12	1	4660	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	720	-	-				640	-	-
ii. Sanitary Inspection ..	456	-	-				1200	-	-
iii. Medical reserve staff ..	74	-	-				220	-	-
iv. Cutlers' Establishment ..	-	-	-	1250	-	-	20	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	630	8	-				700	-	-
b. Contingencies	541	6	10				400	-	-
c. Contributions to Local Boards ..	-	-	-	1171	14	10	-	-	-
4. Registration of Births and Deaths—									
a. Establishment	827	1	-				840	-	-
b. Contingencies	62	3	9	889	4	9	100	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	10294	10	8				10740	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	16870	12	10				17230	-	-
b Private scavenging—									
i. Establishment	5283	14	6				6090	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	62	5	10				100	-	-
c. Cholera charges	1340	2	4				1000	-	-
d. Contingencies	447	8	5	34299	6	3	400	-	-
Total, Grant III ..				49302	5	11	54340	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	1991	5	-						
b. Contingencies	2573	2	3	4564	7	3	2920	-	-
2. i. MARKETS—							3000	-	-
a. Establishment	1053	11	4						
b. Contingencies	11	10	3	1065	5	7	1080	-	-
ii SLAUGHTER-HOUSE—							20	-	-
a. Establishment	449	14	-						
b. Contingencies	16	8	2	466	6	2	450	-	-
3. CHOULTRIES—							30	-	-
a Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	130	8	-				130	-	-
b. Contingencies	94	10	-	225	2	-	100	-	-
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	189	8	-				200	-	-
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	233	11	-	423	3	-	280	-	-
7 SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.	37			37	-	-	40	-	-
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				6781	8	-	7350	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				6781	8	-	7350	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	84	8	-				110	-	-
iii. Printing	915	10	1				1000	-	-
iv. Compensation for lands ..	-	-	-				420	-	-
v. Other items	479	2	7	79	4	8	80	-	-
Total Grant IV ..	481	2	7	1481	4	8	8960	-	-
				8262	12	8			
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2957	4	-				2960	-	-
ii. Inspection	720	-	-				720	-	-
b. Collection of Municipal Taxes—									
i. Establishment	2022	7	-				2020	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	911	4	2				1000	-	-
c. Collection of Tolls—									
i. Establishment	-	-	-				-	-	-
ii. Contingencies	-	-	-				-	-	-
d. Office contingencies other than (*b*) (ii)	183	14	4				260	-	-
e. Contributions for Central office and Audit establishments ..	1810	-	-	8600	13	6	1810	-	-
Total, Grant V ..				8598	13	6	8770	-	-
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 ..	2009	2	4				2010	-	-
Carried over ..	2009	2	4				2010	-	-

× Town clock winder .. .. .. Rs 83-0-0
assessment 61-12-1
Numbering houses 77-14-10
Sign Boards 12-0-0
Lights washing the Prince of Wales arch 15-0-0
Law charges 137-13-0
Fire Tickets 91-10-8
Total 479-2-7

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..	2009	2	4				2010	-	-
Advances recoverable—									
a. Permanent	100	-	-						
b. Others	4234	6	3				100	-	-
Refunds of other than current collections .	20	15	-				.	-	-
Discount							500	-	-
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				6364	7	7			
				166478 93	10	5	195240	-	-
Balances—									
a. Municipal Fund	96043 28	7	3						
b. Endowments							6840	-	-
c. Water-tax Fund									
				96043 28	7	3			
Grand Total ..				262522	1	8	263700	-	-

Note to Statement II.

Position of the Municipality of Trichinopoly *on 31st March 1896.*

Liabilities.

	RS.	A.	P.
Balance of Loans	100000	-	-
Deposits to be adjusted ..	14458	4	11
	10443	3	11
Other Liabilities (in detail) ..	5883	-	-
double payment by P.W.D for bricks works in February 1894.			
	120341	4	11
Total ..	110443	3	11

Assets.

	RS.	A.	P.
Municipal Balance .. Cash	95543 28	7	3
Securities ..	500	-	-
Deposit Balance .. Cash	4978 28	4	8
Securities ..	5533 9533	-	3
Sinking Fund of loans	.	.	.
Funded Capital of endowed institutions, Hospitals, &c.	12407	8	2
Total ..	118844	4	4
	123844		
Value of Premises, &c.	113394	-	-
Do. of Tools and plant	2900	-	-
Do. of Live stock	30	-	-
Do. of Furniture	2650	-	-
Arrears of taxes, &c.	10212 27	8	6
Other assets (in detail)	-	-	-
Total ..	129186 204	8	6
Claims—			
Advances Recoverable—			
Permanent advance	1590	-	-
Advances for works, &c. ..	6815	13	6
Total ..	8405	13	6
Grand Total ..	256486 260501	7	10

STATEMENT III.—*Municipality of* Trichinopoly Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.
Balance brought forward ..	10402	15	8
1. Deposits by Appellants	15	12	-
2. Do. by Renters	4220	12	8
3. Do. by Contractors	2993	12	-
4. Do. as Security by Municipal Servants	4305	3	9
5. Deposited for the execution of work for which Private Parties are liable ..	534	9	3
6. Other Deposits under the Act or bye-laws	315	-	-
	184	-	-
Total Receipts ..	9409	8	8
Grand Total ..	19812	8	4

	Rs.	A.	P.
1. Credited to Municipal Funds	3582	-	8
	3425	10	-
2. Returned to Appellants	-	-	-
3. Do. to Renters	1037	8	-
4. Do. to Contractors	10	-	-
5. Do. to Municipal Servants	722	10	9
	749	10	9
6. Do. to Parties	24	-	-
7. Paid to Claimants	2	7	-
Total ..	5225	-	9
	5354	3	15
Balance * ..	10443	3	11
	14458		11
Grand Total ..	15668	4	8
	19812	8	4

13

Details of Balance.

	No. of items.	Year. '88-'89 Rs.	A.	P.	No. of items.	Year. '89-'90 Rs.	A.	P.	No. of items.	Year. '90-'91 Rs.	A.	P.	No. of items.	Year. '91-'92 Rs.	A.	P.	No. of items.	Year. '92-'93 Rs.	A.	P.	No. of items.	Year. '93-'94 Rs.	A.	P.	No. of items.	Year. '94-'95 Rs.	A.	P.	Total No. of items.	Total Rs.	A.	P.	Remarks.
Appellants' Deposits ..																					6	25	-	-	3	12	12	-	9	37	12	-	
Renters do. ..																	1	41	10	8	1	10	-	-	34	2285	6	-	36	2337	0	8	
Contractors' do. ..					1	30	-	-	1	1037	11	6					6	1141	4	-					10*	426	3	3	17	1670	2	9	
																										457	3	3	18	1785	2	9	* Includes previous years also
Municipal Servants' do. ..																									35*	3489	-	9	35	3489	0	9	
Deposits for Work ..																									1	315	-	-	1	315	-	-	
Miscellaneous Deposits, viz.	155	945	14	6	28	120	9	-	70	299	4	-	61	223	3	-	29	121	14	-	18	79	10	3	2*	3	5	-	363	1809	4	9	
																										1794	3	9					
Total ..	155	945	14	6	29	150	9	-	71	1337	9	6	61	223	3	-	36	1304	12	8	25	114	10	3	54	10366	9	-	461	44133	11		

Statement IV-A.—*Municipality of* Trichinopoly Demand, Collection and Balance Statement for the year 1894-95.

CURRENT.

Tax.	Demand as originally assessed by the Chairman. Rs.	A.	P.	Remitted by the Council on appeal. Rs.	A.	P.	Demand as finally settled (column 2 *minus* column 3). Rs.	A.	P.	Collected. Rs.	A.	P.	Remitted on account of vacant houses, &c. Rs.	A.	P.	Written off as irrecoverable. Rs.	A.	P.	Balance (column 4 *minus* columns 5, 6 and 7). Rs.	A.	P.
1	2			3			4			5			6			7			8		
1. Tax on arts, &c.	10963	8	-	441	8	-	10523	-	-	9552	-	-	127	-	4	26	8	-	816	8	-
2. ,, on buildings	26885	10	-				26885	10	-	23317	11	-							3567	15	-
3. ,, on lands	2853	-	-				2853	-	-	2279	-	-							565	7	-
4. Water-tax on buildings and lands	-	-	-				-	-	-	-	-	-							-	-	-
5. Tolls (gross receipts)	11614	6	6				11614	6	6	11614	6	6							-	-	-
6. Market rents	15482	8	-				15482	8	-	14955	13	-							526	11	-
7. Slaughter-house fees	2361	8	-				2361	8	-	2361	8	-							-	-	-
8. Rent of cart-stands	4705	-	-				4705	-	-	4705	-	-							-	-	-
9. Private scavenging fees	5317	3	-				5317	3	-	2905	5	-		1	6	82	-	-	2403	12	6
10. Sheep stand places	170	-	-				170	-	-	170	-	-							-	-	-
11. Sale proceeds of night soil ..	1550	-	-				1550	-	-	1550	-	-							-	-	-
12. " Street sweepings	5000	-	-				5000	-	-	5000	-	-							-	-	-
13. Rent of arrack godowns ..	171	-	-				171	-	-	171	-	-							-	-	-
14. " China bazaars	345	-	-				345	-	-	321	-	-							-	-	-
15 " Boulevard Gardens	171	-	-				171	-	-	167	-	-							24	-	-
16. Grazing	27	-	-				27	-	-	27	-	-							4	-	-
																Total			7908	5	6

* Abstract and enclosed with reference to records and statements produced.

14

Statement IV-B.—*Municipality of* Trichinopoly Demand, Collection and Balance Statement for the year 1894-95.—*cont.*

ARREARS.

Tax.	Balance of old Demand. RS.	A.	P.	Arrears of previous year. RS.	A.	P.	Total Demand. RS.	A.	P.	Collected. RS.	A.	P.	Remitted. RS.	A.	P.	Written off. RS.	A.	P.	Balance (column 4 *minus* columns 5, 6 and 7). RS.	A.	P.	Years to which the balance relates.
1	2			3			4			5			6			7			8			9
1. Tax on arts, &c.	319	–	–	–	–	–	319	–	–	197	13	3	–	–	–	93	2	9	28	–	–	'93-'94.
2. " on buildings	4773	3	–	676	11	–	5452	8	–	4289	6	–	–	–	–	(a) 305	5	–	(b) 858	2	–	'91-'92 to '93-'94.
3. " on lands	1121	7	–	510	15	–	1632	6	–	(a) 1145	5	–	16	4	–	(a) 29	6	–	457	11	–	'89-'90 to '93-'94.
4. Water-tax on buildings and lands ..	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
5. Tolls	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
6. Market rents	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
7. Slaughter-house fees ..	1496	6	–	–	–	–	1496	6	–	1492	4	–	–	–	–	4	2	–	–	–	–	
8. Rent of cart-stands ..	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
9 Private scavenging fees ..	392	1	4	–	–	–	392	1	4	392	1	4	–	–	–	–	–	–	–	–	–	
10. Rent of Chunia bazaars.	1888	13	3	431	14	6	2320	11	9	1099	7	9	4	11	–	258	5	–	960	4	–	'91-'92 to '93-'94
11.	114	–	–	–	–	–	114	–	–	114	–	–										
12.																						
13.																						
14.																						
																Total			2304	4	–	
																Current			7968	7	6	
																Grand total			10272	12	6	

(a) Altered with reference to papers produced
(b) " being the outcome from columns 4, 5 and 7

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	8301	11	11
(2) Amount advanced during the year	34606	15	11
Total ..	42908	11	10
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	30272	9	8
(*b*) Do. previous years	4230	4	8
Total amount outstanding at the end of the year* ..	8405	13	6
Total ..	42908	11	10

* *Details of Balance.*

1. Permanent Advances.

1. District Medical and sanitary officer for Contingencies. .. .. .. Rs 50-0-0
2. " " " Vaccination 20-0-0
3. Hospital Purveyor for diet articles. 400-0-0
4. Sanitary Engineer 1000-0-0
5. Manager, Municipal office for vaccination - 60-0-0
6. Chairman " " Contingencies.. 50-0-0
7. Municipal Overseer .. .. 10-0-0 — 1590-0-0

2. Other Advances.

1. Municipal Councillor on 1-11-'93 for a gate 100-0-0
2. Water works Contractor on 9-1-94 (Ellayalwar Naidu).. .. 2-0-0
3. " " " 1194-4-7
4. Sanitary Engineer on 20-2-94 2321-7-3
5. " " 30-11-94 17-13-9
6. " " 26-2-95 315-7-2
7. Water works Contractor on 15-9-94 (Sivagnanam Pillai).. .. 68-9-5
8. " " 19-9-94 " 244-10-0
9. " " 23-10-94 " 25-0-0
10. " " 12-3-95 " 5-2-0
11. Head Master Mission School on 21-11-93 - furniture grant 33-0-0
12. Manager, Municipal office on 6-4-94, attendance registers 125-0-0
13. Printer on 9-7-94 400-0-0
14. Municipal Councillor on 26-2-95 for a drain 137-12-10
15. " 25-3-95 865-10-6
16. ~~Assistant~~ District Medical and Sanitary officer on 21-12-94 - Cholera.. .. 100-0-0
17. Quarter Master, 4th Pioneers on 5-2-95 for dog killing 20-0-0
18. Pleader on 15-2-95 40-0-0
19. Road material Contractor on 19-2-95 .. .. 800-0-0 — 6815-13-6

Total 8405-13-6

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
I. Receipts.				
Jaxon Buildings.	27.607 2 -	27593 1 -	- 14 1 -	(1). Excess Collections transferred to Deposits.
Fees from Educational Institutions	201 3 6	200 3 6	- 1 - -	
Contribution from Government Municipal Schools. ..	- - -	15 1 -	+ 15 1 -	(2) Altered with reference to Government Memo: 1338 of 19th September 1895 being the Results Grants of Girls Schools kept out of Account.
II. Charges.				
Grant II. Salary Result Schools.				
Results Grants.	701 8 -	716 9 -	+ 15 1 -	(3) See item 2 supra.
Grant III. Other items.	481 2 7	479 2 7	- 2 - -	(4) Subscription to District Gazette transferred.
Office Contingencies..	183 14 4	185 14 4	+ 2 - -	
III - Deposits.				
Deposit by renters ..	3.993 12 -	4.220 12 8	+ 227 - 8	(5) The difference is explained below. Rs. 129-2-8 Night Soil deposit taken direct to credit of Govt. 97-14- Deposits of Market Stall renters transferred. Total 227-0-8
" Contractor -	305 2 9	4.305 2 9	+ 4000 - -	(6). The difference is the deposits by water Works Contractor in Pro-notes kept out of Account.
Other Deposits ..	101 1 -	18 4 -	- 82 13 -	(7). The difference is explained below. Deduct Rs 97-14-- See item 5 above. add Rs. 15-1- " —/— Net Rs. 82-13-
Credited to Municipal Fund.	3425 10 -	3582 - 8	+ 156 6 8	(8). The difference is explained below. For Rs. 129-2-8. see item 5 above. " 27-4- Recoveries from Municipal servants for short credits transferred from item (9) below. Total Rs. 156-6-8

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Returned to Municipal Servants	749 10 9	722 6 9	- 27 4 -	(9). See item (8) above.
" Parties	- - -	2 4 -	+ 2 4 -	(10). Error in classification.
" claimants..	2 4 -	- - -	- 2 4 -	

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,
AND THE COLLECTOR OF
Trichinopoly

No. L.F.D. / 479

Dated 22nd January 1896.
Received

No.

Subject.

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

MUNICIPAL COUNCILLORS' OFFICE,

No. 12 TRICHINOPOLY 20th February 1896.

FROM, M. Rly. P. S. Shiqaravachariar Avergal
Deputy Collector & CHAIRMAN,
Municipal Council,
TRICHINOPOLY.

CURRENT No.

To,
The Chief Secretary to Government,
Local and Municipal Department,
FORT ST. GEORGE.

Through the Collector of Trichinopoly.

SIR,

I have the honor to submit herewith the following remarks the report on the audit on the accounts of the Trichinopoly Municipality for the year 1894-95.

2. The audit notes on which the report is based is a Voluminous production consisting of 242 paras covering 66 closely written pages. They refer not only to the result of the examinations of the accounts of 94-95, but also to the notes on the accounts of the previous years — which in many cases had not been attended to. Practically therefore the work on hand consists in the rectifications of the accounts of the past few years, involving the tracing of old papers and the

B294

LOCAL

From

To

holding of numerous enquiries. The difficulty is considerably enhanced by the fact of the Manager having caused the destruction of some of the records of the years previous to 1893. Every endeavour will be made to rectify the errors, fill up omissions and give effect to the suggestions contained in the notes. It is however a question of time and as the task has been taken up only at the end of the current official year, possibly some of the defects may be noticed to exist when the year's accounts come to be inspected.

Dated

Received

3. As the accounts stand, and the records are, there is no alternative but to plead guilty to chronic defectiveness of the accounts being due to "the want of proper supervision and control". The Manager Sundaram Aiyer, who has been there since 1890, is entirely responsible for this state of things. He gets Rs 80 a month — the pay of the Head accountant in the Collector's office. If he had endeavoured in the slightest degree to do his duty, it is impossible that matters could have drifted into the present chaotic condition. The remodelling of the office is under consideration.

4. As regards the sum of Rs 403-5-9 embezzled by a Scavenging Bill Collector named Ponnusami, the Council has had before it the explanation of the Manager and other subordinates concerned in that branch of work and I submit a copy of its resolution.

I have the honor to be,
Sir,
Your most obedient servant,
[signature] 21/2
Dy Collector & Chairman

MUNICIPAL OF... 27 ... TR...

Extract from the Proceedings of the Municipal Comal Trichinopoly Town, passed at the meeting held on the 20th February 1896.

Present.

Mkly P. S. Sivagaravelu Pillai avergal } Collector & Chairman
Rao Bahadur Kadir Navaz Khan Sahib. Rev: officer
Surgeon Lieut Colonel W. O'Hara. Councillor
Rev. Father J. B. W. Sewek S.J. " do
P. Roscoe Allen Esquire. " do
A. A. Irinchin Esquire " do
Revd. J. F. Dobson M.A. " do
Mohamed Miyan Sahib. " do
Mkly A. C. Chidambara Mudr avl " do
" N. G. Gopala Aiyh avl " do
" T. V. Ramaswamy Mudr avl " do
" S. T. Rungaswami Aiyh avl B.A. B.L. " do
" T. T. Krishnasami Aiyh avl " do
" T. R. Subramonia Pillai avl " do
" T. S. Ramanathesvara Aiyh avl " do
" V. S. Chellappa Chettyar avl " do
" T. Ramasami Chettyar avl " do
Mohamed Abdullah Sahib " do
Mohamed Sirajudin Sahib " do

Resolution 431: Read audit report of the Assistant Inspector of Local Fund accounts and the Statement of revised figures for 1894–95 with the remarks by the Accountant General and the Chairman's draft reply thereto.

The draft reply is approved.

Proposed by Mr Allen

"That in consideration of the fact that perhaps the office subordinates were victims of circumstances, only 60 per cent of the embezzled amount be collected from the office subordinates, to be distributed among them by the Chairman after enquiry"

Seconded by M.R.Ry Umamahesvara Aiyar Avl.

Carried by a majority.

Messrs Gopalaiyer, Chellappa Chettiyar, Rev. Mr. Dodson, and Chidambaram Pillai dissenting

× × ×

(Signed) [illegible]
Dy Collector & Chairman

(True Extract)

[illegible] 21/2
Dy Collector & Chairman

Municipal Office
Trichinopoly
20th February 1896

Current No. 605/Rev of 96

From, M.R.Ry. P. S. Singaravelu Pillai avergl
Dy Collector &
CHAIRMAN
Municipal Council,
TRICHINOPOLY.

COLLECTOR ... 4 MAR. 96 TRICHINOPOLY.

1665 dt 18-10-95
1642 dt 12-10-95
1258 dt 3-8-95
464 dt 9-4-94
1584 dt 5-7-93

To,
The Chief Secretary to Government, Local and Municipal Department, FORT ST. GEORGE.

CHIEF SECRETARIAT 12 MAR 1896 GOVERNMENT OF MADRAS

Through the Collector of Trichinopoly

Dated 20th
Despatched 24th February 1896.
Received

No. 12
ENCLOSURE. 2
SUBJECT.

Submitting with remarks the report on the Audit on the accounts of the Trichinopoly Municipality for the year 1894-95.

Endt on C. no 605/Rev of 96.
Submitted Dept 11/3/96 Enclo 2

2. I saw the Asst Inspector Mr Hill several times during his inspection & he told me of the disgraceful state in which he found the office, the apparent entire want of discipline, & the obstruction he met with at the hands of the clerks & the supervision exercised over the clerks by the manager has evidently been of the slightest, & he has ~~evidently~~ completely failed in his duty. It will be necessary for the Chairman to look after the manager as well as the clerks. It is noted that the remodelling of the office is under consideration.

3. The meaning of the remark in para 2 about the manager having caused the destruction of records is not clear. Does it mean that he got them destroyed improperly, or without obtaining the sanction of the Chairman - If so, the matter is rather serious & requires enquiry.

Camp - Pallavaram. 10.3.96

[signature]
Collector.

17/3

20th February 1896

Duplicate Copy.

Municipal Office
Trichinopoly
18th March 1896

From

S. Sundaram Aiyar, B.A.
Manager, Municipal Office
Trichinopoly

To

His Excellency the Governor in Council
Local and Municipal Dept.
Fort St. George, Madras

Thro' The Chairman M.C.

May it please Your Excellency,

I beg respectfully to submit for the favourable consideration of the Government the following my humble explanation regarding the remarks of the Dy Collector and Chairman about me contained in his letter to Government No 12 dated 20th February 1896.

Cur. 872 of 96.

1. The Assistant Accountant-General

and Inspector of L. F. Accounts has stated on the authority of the Assistant Inspector who conducted the audit of the accounts of this municipality for 1894-95 that

i The audit was delayed 10 days beyond the time allotted for the audit

ii The reasons for this were that the accounts continued in much the same unsatisfactory state as the last year and that this defectiveness of the accounts is due to want of proper supervision and control and a consequent absence of discipline and attention to business and orders.

2. Regarding the delay of ten days, I beg to state that the time allotted for the audit of the accounts of each municipality is 14 working days and to submit with great difference to the rules that this time has always been found insufficient in the case of this municipality whose receipts ordinarily amount to more than a lac, the extraordinary receipts and expenses in connection with the Water-works for the last three years being left out of account. The examination of the accounts of this municipality for the last 5 (five) years has always extended to a period of about four weeks on the average. Therefore I beg to submit that the charge of delay should not be laid to the office-staff, but should be attributed to the really heavy work that has to be gone through by the auditor.

3. With regard to the remark that the accounts continued in much the same unsatisfactory state, I beg to submit that during the latter part of the year under audit, there was a change made in the office staff — the Accountant of two years' experience being posted to do the duties of the House-tax Clerk, the House-tax clerk of four years' experience made to do correspondence work and the Correspondence Clerk being entrusted with the duties of the Accountant. This arrangement cannot but impede me in making any improvements in the keeping

of accounts. There has also been additional work thrown on the office during the year by the extension of the Private Scavenging Service and the rapid progress of the Water-Works. All this additional work was done by the office in the year without any additional establishment.

4. During the time of audit, there was a change in the office of Chairman. M.R.Ry S.T. Rungaswami Ayyar Avl vacated his office of Chairman and the Revenue Divisional Officer Khan Bahadur Khadir Nawaz Khan Sahib assumed charge.

5. My first duty at this time has always been to wait on the Chairman in the mornings with taluks and papers and consequently I coned not always give my attention to the office. During the time of audit, the office hours were from 9 A.M. to 8 P.M., and I coned attend the office at 11 or 12 o'clock. The Assistant Inspector gave me permission to do so. He now and again told me that a few clerks came to office late on some days and these were at once reported by me to the Chairman and were fined. I also warned all the subordinates to render readily and willingly all help required by the Assistant Inspector. I beg to submit that the charge of "want of proper supervision and control" cannot be laid against me personally, as the manager in this office is given no powers over the subordinates. I have no power to inflict any punishment whatever; I should only report the servants to the Chairman for any misconduct or neglect.

6. The Chairman says in his reply that the difficulty of rectifying the accounts is "enhanced by the fact of the Manager having caused the destruction of some of the records of the year previous to 1893". I beg permission to assure Government that no records were ever destroyed by me and that all the records relating to the account branch are preserved

with great care.

In December 1893, the office was removed from the Cantonment to the present building in the town. With the permission of the Chairman, I took this opportunity to sort all the old records and these were carefully arranged in almirahs. Other useless records — such as diaries of Sanitary Inspectors, periodical returns of a routine nature, obsolete forms and waste papers — were heaped up in one corner of the office. After some time, these were sold away by order of the Chairman and the sale-proceeds duly credited in the Cash-book. Since the time, there have been two audits of our accounts and the Assistant Inspectors had no occasion to report the destruction of any records.

7. The Dy Collector-Chairman is of opinion that I am personally and entirely responsible for all the faults and omissions of all the servants of the Council who are mostly ill-paid and possess no educational qualifications whatever. He has not been pleased to give me credit for the vast improvements which I have shown year after year in the keeping of the accounts in spite of the daily increasing work in all the branches.

8. I beg permission to quote below a few extracts from the audit-notes of the previous years for the information and favourable consideration of the Government

Mr. A. F. Anthony, the then Assistant Accountant-General and Inspector of Local Fund Accounts, who inspected the accounts for 1891-92 has been pleased to remark that "I am glad however to be able to add that there has been a distinct improvement in the keeping of the accounts since the last audit. The present manager has evidently been taking pains to set the accounts right and if he continues to persevere, will I am sure be able to show much greater improvement at the next audit."

Mr. A. Govindan Avargal in

his audit notes for 1892-93 has remarked that "The audit work on the whole may be said satisfactory. The manager S. Sundaram Ayyar is intelligent and painstaking."

M.R.Ry Soke Venkatapati nayadu Garu, Assistant Inspector who audited the accounts for 1893-94 has stated that "S. Sundaram Ayyar B.A. continued to be manager. He appeared to be intelligent and conversant with the details of his work. With greater supervision over the work of his subordinates and closer attention to instructions given from time to time, I am inclined to think that he could show better results."

I beg to add that I have put in a good service of five years in this municipality and I have all along worked to the entire satisfaction of the Municipal Council and of its Chairmen — M.R.Ry S. T. Ramaswami Ayyar Avargal and Khan Bahadur Khadir Nawaz Khan Sahib, under whom I have had the honor of serving for a much longer period than under M.R.Ry O. S. Singaravelu Pillai Avargal who assumed charge of the municipality so late as the 14th December 1895 only. Respectfully requesting Your Excellency's mercy and kindness,

I beg to remain,

May it please Your Excellency,

Your Excellency's most humble and obedient Servant

L Sundaram Ayyar

Municipal Manager

CORRESPONDENCE No. 970M

From

S. Sundaram Aiyar
Municipal Manager,
Trichinopoly

To

His Excellency the Governor
in Council
Local & Municipal Dept.
Madras

UNDER SECRETARY
10 MAR
LOCAL & MUNICIPAL DEPTY

thro' The Chairman M.C.

Dated 18
Despd 18 } March 1896.
Received

Subject.

Submitting a duplicate copy of his explanation regarding the remarks of the Chairman against him -

25/3.

[5]
1,000—17-11-03.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Again G.O., dated 189 , No.

Current No. 872M of 1896, dated 20th February from the Chairman, M.C., Trichinopoly.
" " 970M — 6 — 18th March — S. Sundaram Aiyar, Manager, Muni Office, Trichy.

Order. No. 703 Mis 8/27.4.96.

It is really to be regretted that the accounts for the year 1894-95 continued to be in a most unsatisfactory state. The Manager has submitted ~~Due action should be taken~~ & Govt. a duplicate copy of his explanation which ~~be taken after the receipt of the~~ he ~~has~~ forwarded through the Chairman. The ~~manager who is chiefly responsible~~ original has not yet been received. The Chairman ~~for this~~. should expedite the despatch with any remarks which he may have to offer.

2. In para. 3 of his letter No. 32 dated 5th September 1895, the Chairman states that the practice of entrusting bill collectors with all bills had been entirely discontinued from April 1895; but from the present audit report it appears that all the private scavenging fee books for the first quarter of 1895-96 were entrusted to ~~left in charge of~~ bill collectors. This is most ~~extremely~~ unsatisfactory and should be discontinued forthwith.

In G.O. No. 1642 M. 3/12.10.95

3.

3. The Chairman's attention will be drawn to para. 3 of the Collector's endorsement on his letter read above and he will be requested to submit a ~~further~~ full report on the ~~matters~~ subject.

V.R. 10/4/96 WWD 20.4.96 R 23/4/96

Audit of municipal accounts
Trichinopoly municipality

872 & 970 M

703 M

To, The Chairman, M.C. Trichinopoly
thro' the Collector
" Accountant General.

Encl P & O

P & O

Desp. 29/1

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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.

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