

21.12.05 ✓

11.5.07 ✓

Local & Munl. (189)) Department.

MISCELLANEOUS.

G.O., No. 1698M

DATED 31-7-97

INDEXED. *a*

DESPATCHED

[Despatch Abstract.]

Accounts

Recording in the remark report on the
audit of the — of the Chingleput Municipality
for the 2nd. half of 1896-97

✓

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

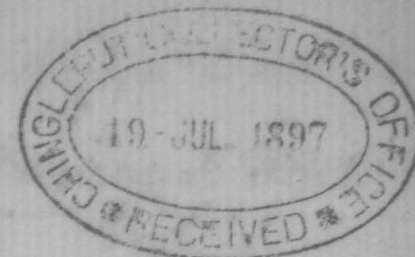
Local & Munl. (1897) Department.

Cash 140 987
23.7.97

Forwarded;

22nd July 1897
20.7.97
J. S. D. S. D. S.
C. S. D. S. D. S.
C. S. D. S. D. S.

CURRENT No. 2688



From

The Chairman
Municipal Council
Chingleput
Through the Collector
Chingleput District

No. 76
4.6.

Dated 15th July 97.
Despatched 16th July 97.
Received 24 JUL 1897

Registered 24-7-1897

Enclosures 13 /

Spare copies

SUBJECT.

Submitting the audit reports of the
audit of the
Inspector of Local Fund Accounts
of the Chingleput District
for the year 1896-97.

To the Chairman M.C. Chingleput
The Accountant General.
Dated 5/8/97
27/7/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local

Order

The Secretary to the
Municipal
Corporation

Sir,

In submitting the report
of Local Fund accounts on the audit
Municipality for the 2nd half of 1897.
one and the Collector of the District, - and
state that the figures therein given are
annual statements submitted in
dated 19th June 97 excepting in one
- ment II of this office under "assets"
Rs 61-9-10 is shown opposite to "other"
which was the outstanding balance

Sources:-

Rent of lands
Fees from Educational Institutions
Tax on Vehicles, animals and cows

II. The above have not found the
City for

Yours faithfully
The Secretary

BACK PAPERS.

Local & Munl. (1897) Department.

CURRENT No.



From

The Offs. Accountant-General
Fort-Saint-George.

No. 270
231

Dated 7th July 1897.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding the report on the
audit of the accounts of the
Chingliput Municipality for
the year 1896-97.

Order

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the
Municipality for the year 1896-97.

Chunglepmt
Camp *Chunglepmt*
Dated *12 June* 1897.

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 *Chunglepmt* Municipality for the year 1896-97.

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. *256-5-5*, was in agreement with that appearing in the ~~Bank~~ ^{Treasury} Pass Book, ~~allowing for outstanding cheques, and for~~ deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the Statement 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 &c.
(Signed) *Doti Venkat Apathi Naide*
Asst. Insp. of L.F. Accts.

Forwarded to the Accountant-General.

(Signed) W. J. F. Williamson,
Asst. Acct. Genl.
Insp. of L. F. Accts.

No. L.F.D.
231

Forwarded to the Secretary to Government,
Local and Municipal Department, Fort
St. George, through the Chairman, Municipal
Council, and the Collector, Chingleput.

For St. George,
Acct. Genl. Office
7th July 1897

Williamson
Off. Accountant-General

Forwarded to the Chairman,
Municipal Council, Chingle-
put.

Received
10-7-97
9-7-97
To the Chairman
Municipal Council,
Chingleput.

Submitted the figures
herewith tally with those
of the annual statements
for the 2nd half 1896-97 already
submitted.

Approved
for the Secretary to Government
Local and Municipal Department
Fort St. George.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Chingleput
for the 2nd half of the official year 1896-97.

Heads of Account.	Actual 2 nd half 1896-97.			Budget Revised Estimate for 1896-97 2 nd half of 1896/97		
	Details of Minor heads.			Totals of Major heads.		
	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund						
b. Endowments						
c. Water-tax Fund						
Total						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	412					1000
b. Tax on buildings (section 63) ..	442	14	9			1200
c. Tax on lands (section 63) ..		1	10			57
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs, and palanquins (section 77) ..	146	4				91
f. Tax on animals (section 77) ..	252	12				320
g. Tax on carts and other vehicles without springs (section 85) ..	135					140
h. Tolls (section 91)—						
Gross receipts 1498-3-10 ..						
Less Local Fund share 241-7-9 ..						
	1257	12	1			900
i. Penalties on account of—						
i. Tax on arts						
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						
				2646	128	
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
Carried over				2646	128	3700

STATEMENT I—cont.

Heads of Account.	Actual 1896-97			Totals of Major heads.			Revised Estimate for 1897-98		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2646	120		3700		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands ..	34	12	2				100		
ii. Rent of buildings ..							20		
iii. Avenue receipts ..	31	3	1				200		
iv. Fees from Travellers' Bungalows ..	92								
b. i. Sale-proceeds of lands ..	16	3					10		
ii. Produce of lands, gardens, &c. ..									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..									
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	85	4	6				60		
d. i. Fees from educational institutions ..	7	7	3				10		
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depot ..									
e. i. Sale-proceeds and composition fees of medicines ..	2	8	3				100		
ii. Other Hospital receipts ..									
f. i. Income from markets ..									
ii. „ slaughter-houses ..									
g. Other fees									
i. Distraint fees ..									
ii. License fees ..	2	1	1				20		
iii. Cart-stand fees ..	52	12	4				20		
iv. Fees from extracts from Birth and Death Registers ..									
A. Fines—									
i. Fines under Municipal and other Acts ..	63						100		
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries ..									
ii. Educational ..									
iii. Medical ..							480		
j. Premium on loans ..				387	3	8			
Carried over ..				3034	4		4820		

Statement II—cont.

Heads of Account.	Actual 1896-97			Totals of Major Heads.			Revised Estimate for 1897-98		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3034	4		4820		
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings ..									
Municipal Schools ..									
Other purposes ..									
ii. Medical ..									
iii. Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards—									
i. Education ..									
ii. Medical ..	1000						1000		
iii. Other purposes ..									
c. Other grants and contributions—									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	44	7					50		
ii. Other purposes ..									
b. Other items—									
i. Fishery rents ..									
ii. Refunds of Expenditure of previous year ..									
iii. Fees for numbering carts, &c. ..									
Carried over ..				44	7		50		
				4078	7	4	5070		

Statement II—*cont.*

Heads of Account.	Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1890-91.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				4070	7	4	5870		
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 ..									
Total Receipts ..									
Add opening balance ..									
Grand Total ..				4078	7	4	5870		

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~~ ^{the first} ~~the first~~ ^{the first} classes.
2. Tax on buildings is levied at $6\frac{1}{4}$ per cent., and tax on land at $6\frac{1}{4}$ per cent. of rent value.
 ~~for every 80 square yard~~
3. ~~Water tax on buildings and lands is levied at~~ per cent.
4. Tax on vehicles ~~and animals~~ is levied at $3\frac{1}{4}$ of the maximum rates.
 ~~that on animals is levied at the~~
 ~~maximum rates.~~
5. Tax on carts, &c., is levied at Rs. 1 per cart per ~~annum~~. *half year*
6. Tolls are levied at *half* the maximum rates.
7. License-fees are levied at the ~~rates sanctioned in G.O.~~ *Union rates*
8. ~~The house-tax registers were last revised in the official year~~
 ~~official year no revision of registers took place, The Municipality having been created~~
 ~~in the 2nd half of 1917.~~
9. The total extent of land assessed is *410.1* acres.
10. The mode of estimating the annual rental of houses and lands is as follows:
 Houses. The main valuation was ~~carried to the 2nd half of 1917~~ ^{carried to the 2nd half of 1917} and the municipal tax was calculated at $6\frac{1}{4}$ per cent on that valuation
 Lands. The Government assessment was taken to represent the rental of the cultivable lands and the municipal tax was calculated on it at $6\frac{1}{4}$ per cent

Statement II.

Expenditure from the Municipal Fund of the Town of
for the official year 1896-97.

Hheads of Account.			Details of Minor Heads.						Totals of Major Heads.			Revised Estimate for 189-92 half		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
GRANT I—(Public Works)—														
1. NEW WORKS—														
a.	Communications	.. ..												
b.	Buildings	.. ..												
c.	Drainage	.. ..												
d.	Water-supply	.. ..												
e.	Miscellaneous public improvements													
2. REPAIRS—														
a.	Communications	.. ..												
b.	Buildings	.. ..	60.											
c.	Drainage—													
i.	Repairs to works	.. ..												
ii.	Establishment for flushing drains, &c.	.. ..	55	7	6									
d.	Water-supply—													
i.	Repairs to works, machinery, &c.	.. ..												
ii.	Establishment	.. ..	75		7									
iii.	Contingencies	.. ..	1	3			191	11	1					
e.	Miscellaneous public improvements													
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 other bodies or persons for public works	.. ..												
Total, Grant I						194			31			980		
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.	Actuals of 2 nd half 1896/97			Budget Revised Estimate for 1897-98			half of 1896/97		
	Details 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 Result System—									
a. Fixed Payments ..	74	15					80		
b. Result Grants ..	25	4					70		
c. Contingencies ..	25	66					40		
3. SALARY GRANTS ..	34	28		159	122		40		
4. RESULT GRANTS ..							640		
5. COMBINED GRANTS—									
a. Fixed payments ..									
b. Result Grants ..									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment ..									
ii. Contingencies ..									
7. MISCELLANEOUS—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment ..									
ii. Contingencies ..									
c. Other items ..									
Total, Grant II ..				159	122		770		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment ..	567	10	11				570		
b. Medicines and Supplies ..	522	29					340		
c. Diet of Patients ..	198	11	5				380		
d. Sundries and Contingencies ..	287	151					400		
e. Contributions to Local Boards..									
Carried over ..				1576	22		1690		

Statement II—cont.

Heads of Account.	Actuals of 2 nd half 1896/97			Budget Revised Estimate for 1897-98			2 nd half		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..									
ii. Sanitary Inspection ..									
iii. Medical reserve staff ..									
iv. Cutlers' Establishment ..									
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	37	15					40		
b. Contingencies ..	23	66					57		
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	31						50		
b. Contingencies ..							10		
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment ..	409	13					430		
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	226						240		
b. Private scavenging—									
i. Establishment ..	50						50		
ii. Contingencies, such as cost of scavenging carts, &c. ..									
c. Cholera charges ..	47	28					100		
d. Contingencies ..							20		
Total, Grant III ..				2401	17		2680		

Statement II—cont.

Heads of Account.	Actuals of 2 nd half 1896/97			Budget Revised Estimate for 1896/97		
	Details of Minor Heads.			Totals of Major Heads.		
	RS.	A.	P.	RS.	A.	P.
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—						
1. LIGHTING—						
a. Establishment	43	12	6			
b. Contingencies	63		6	106	13	
2. i. MARKETS—						
a. Establishment						
b. Contingencies						
ii. SLAUGHTER-HOUSE—						
a. Establishment						
b. Contingencies						
3. CHOUTRIES—						
a. Establishment	62	2	8			
b. Contingencies	8	3	3			
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOW—						
a. Establishment	44	10	8			
b. Contingencies	1			45	10	8
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment						
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engines, buckets, repairs, &c.						
9. POUNDS—						
a. Establishment						
b. Contingencies						
Carried over ..				222	13	7
						310

Statement II—cont.

Heads of Account.	Actuals of 2 nd half 1896/97			Budget Revised Estimate for 1896/97		
	Details of Minor Heads.			Totals of Major Heads.		
	RS.	A.	P.	RS.	A.	P.
Brought forward ..				222	13	7
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.						
10. OTHER CHARGES—						
i. Work done for private individuals, other than private scavenging						
ii. Rewards for destruction of wild animals and snakes ..						
iii. Printing	126	14	5	126	14	5
iv. Compensation for lands ..						
v. Other items						
Total, Grant IV ..				249	12	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	235		6			
ii. Inspection	100					
b. Collection of Municipal Taxes—						
i. Establishment	86	10	5			
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c. ..	78	14	6			
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	10	2				
d. Office contingencies other than (b) (ii)	122	8	8			
e. Contributions for Central office and Audit establishments ..						
Total, Grant V ..				133	4	1
REPAYMENT OF DEBT—						
a. Instalments paid during the year						
b. Invested on account of Sinking Fund (Value of securities purchased)						
c. Charges of investment ..						
Carried over ..						

Statement II—*cont.*

Hheads of Account.		Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 189-92 half		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..										
INTEREST—										
a. On account of last year ..										
b. „ of current year ..										
Advances recoverable—										
a. Permanent		33								
b. Others		52	1							
Refunds of other than current collections.										
Discount										
Pensions and gratuities										
Investment—										
a. In Government securities for purposes other than Sinking Fund										
b. In Savings Bank					85	1				
Total Expenditure ..					3823	1	11	5750		
Balances—										
a. Municipal Fund					255	5	5	120		
b. Endowments										
c. Water tax Fund										
Grand Total ..					4078	7	4	5870		

NOTE TO STATEMENT II.

Position of the Municipality of Changleput on 31st March 1897.

LIABILITIES.			ASSETS.		
	RS.	A. P.		RS.	A. P.
Balance of Loans			Municipal Balance ..		
Deposits to be adjusted ..	1752	66	{ Cash	255	55
Other Liabilities (in detail) ..	"	"	{ Securities		
Chungfput Hospital repair	200		Deposit Balance ..	1292	66
Travellers Bungalow - do ..	30		{ Securities	460	
Repairing Chetty Dist -	50		Sinking Fund of loans		
Cost of furniture -	109		Funded Capital of endowed institutions, Hospitals, &c.	29351	
Repairing a wheel of	15	5	Total ..	31358	11 11
Rubbish Cart & Sundries }			Value of Premises, &c.	22100	
Cost of construction			Do. of Tools and plant	1920	12
& new Calcutta -	100		Do. of Live stock		
Office rent from 21 st			Do. of Furniture	1181	5 3
October to 28 Feb 1897 -	33	89	Arrears of taxes, &c.	1600	11 8
Travellers Bungalow }			Other assets (in detail)		
for January + February	"	100	Total ..	26892	12 11
			Claims—		
			Advances Recoverable—		
			Permanent advance	33	
			Advances for works, &c.	52	1
			Total ..	85	1
Total ..	2290	4 11	Grand Total ..	58336	9 10

Statement IV-B.—Municipality of _____, Demand, Collection, and Balance Statement for the year 189 -9 —cont.

ARREARS.

Tax.	1	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.	
		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.																	
11.																	
12.																	
13.																	
14.																	

STATEMENT V.—Abstract of transactions under advances.

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	..	..	..
(2) Amount advanced during the year	..	..	..
Total	85	1	..
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	..	..	..
(b) Do. previous years	..	..	..
Total amount outstanding at the end of the year*	..	..	..
Total	85	1	..

* Details of Balance.

Permanent advances

Date. 30 The District Medical Sanitary
11-11-96 Office for Hospital Contributions } 25-
7-11-96 - 30 the Office Sheriff for Office
Contributions } 8-
33-

Other advances

18.2.97 New payment to Messrs. Morgan } 51-8-9
Burbidge & Co }
or - to District Board - 0-0-3 } 52-1-
85-1-

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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

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