Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1745 M.

DATED 9-8-97-

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the —— of the Adoni Mun'ty: for 1895-96.

AHS

Local & Munl. (1897) Department.

CURRENT No. 2855 M

COLLECTOR'S OFFICE,
No. ....
12 JUL. 97
BELLARY.

From the Chairman
Municipal Council
Adoni

mis

Order. No. 1745 M-mis. dt 9-8-97

Recorded.
7/8/7

V.R.
5/8/97

Dis. **No.** 296 of 97

Dated 7th July 1897

Received 22 JUL. 1897

Registered 22-7-1897

Enclosures Three -

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SUBJECT.

Submitting the ~~audit~~ report on the audit of the the accounts of the ~~Adoni~~ Municipality for 1895-96.

L&Mul 880

Copy to the accountant-general
14/8/97

24/7
a/3/8/97

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G.O.	No.	Department.	Date.

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G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

Anil
C. No 440
1897

COLLECTOR'S OFFICE
Cur. No. 1511
11 APR 97 K.
BELL...
V.H.G.
11/4

CURRENT No.

11
22 - 4. 97
ke
23/4/97

Enclosure no I of letter no 296 of 97

From The Accountant General
Madras

Order

No. L. 7d / 29

Dated 9th April 1897

Received

Registered

Enclosures

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SUBJECT.

Forwarding report on the audit of the accounts of Adoni Municipality for 1895-96.

BACK PAP

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Adoni Municipality for the year 1895-96.

Dated 29 March 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 Adoni Municipality for the year 1895-96.

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, save in respect of Rs 2-0-0 being the amount of fines realized during March '95 by the Bench Magistrate and since credited in the Treasury to Municipal Fund in the accounts for 94-95.

4. The closing Balance, viz., Rs. 26 980-3-11, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book, allowing for outstanding cheques, and for deposits. It is however in excess of that already shown by the Municipality in the annual statement by Rs 2-0-0 being the amount of certain adjustment since effected in the accounts, in connection with the expenditure on new works water supply.

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. ~~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

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

Final consolidated accounts in connection with the expenditure on new-Works-Water supply, are not forthcoming, though the works have long since been completed. It would appear that no such accounts were either received from the Sanitary Engineer under whose supervision the works were executed, or prepared by the Municipality with reference to the

29/15-4-97

8

the bills paid from time to time. Hence the expenditure on the works in question was not susceptible of the usual check in audit, namely, of seeing that the total expenditure under each sub-head did not exceed the amount provided in the sanctioned estimate.

(6) The Contractor's bills bear the usual certificates of measurement by the Supervisor in immediate charge of the works, and the customary deduction of 10 percent of each bill was duly made. The final payments, however, inclusive of the amounts deducted in accordance with the above rule, were made on simple receipts, at the request of the Sanitary Engineer, instead of on regular bills supported by the usual check-measurement certificates.

I have &c.
(sd.) P. Rajagopaul Nodr.
Asst. Inspector of L. Funds.

Forwarded to the Accountant General.

(sd.) W. J. F. Williamson.
Asst. Accountant General
Inspector of L. Funds.

No. $\frac{\text{L. F. D}}{29}$

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

Accountant General's Office.
Fort St. George 9th April 97

Offg. Accountant General

19/4

Forwarded to the Chairman M C Adoni for resubmission with his remarks ~~Adoni~~.

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21/4.

13/4/97

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Adoni for the official year 1895-96.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	52,798	15	4 ✓				52,800	"	" ✓
b. Endowments									
c. Water-tax Fund				52798	15	4 ✓			
Total ..				52,798	15	4	52,800	"	" ✓
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	7964	8	" ✓				8,100	"	" ✓
b. Tax on buildings (section 63) ..	10,098	4	" ✓				10130	"	" ✓
c. Tax on lands (section 63) ..	454	"	7 ✓				540	"	" ✓
d. Water-tax on buildings and lands (section 75)	5,560	14	11 ✓				5,610	"	" ✓
e. Tax on vehicles with springs, and palanquins (section 77) ..	18	"	" ✓				20	"	" ✓
f. Tax on animals (section 77) ..	1,126	4	" ✓				1,100	"	" ✓
g. Tax on carts and other vehicles without springs (section 85) ..	1,686	"	" ✓				1,600	"	" ✓
h. Tolls (section 91)—									
Gross receipts 4796-14-4									
Less Local Fund share 1199-3-7	3,597	10	9 ✓				3,590	"	" ✓
i. Penalties on account of—									
i. Tax on arts	"	8	" ✓						
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	"	"	"	30,506	2	3 ✓			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	"	"	"						
b. Ferry rents	"	"	"						
c. Fees under Act II of 1888 ..	70	"	" ✓	70	"	" ✓	50	"	"
Carried over ..				30,576	2	3	30,740	"	" ✓

STATEMENT I—*cont.*

Heads of Account.	1895-96. Details of Minor heads. RS.	A.	P.	1895-96. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				30576	2	3	30740	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	"	"	"				-	-	-
ii. Rent of buildings ..	"	"	"					.	.
iii. Avenue receipts ..	26	"	"				30	-	.
iv. Fees from Travellers' Bungalows	29	"	"	55	"	"	20	-	.
b. i. Sale-proceeds of lands ..	"	"	"					.	.
ii. Produce of lands, gardens, &c.	9	"	"				10	-	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	45	7	6	54	7	6	50	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	740	6	11	740	6	11	900	.	.
d. i. Fees from educational institutions	269	7	3				270	.	.
ii. Other revenue from educational institutions ..	"	"	"				-	-	.
iii. Sale-proceeds of books in Municipal Book Depôt ..	"	"	"	269	7	3	-	-	.
e. i. Sale-proceeds and composition fees of medicines ..	73	6	1				70	-	.
ii. Other Hospital receipts ..	.	.	.	73	6	1	-	-	.
f. i. Income from markets ..	1519	15	4				1570	-	.
ii. „ slaughter-houses ..	275	8	.	1795	7	4	280	-	.
g. Other fees									
i. Distraint fees	-	8	.				10	-	.
ii. License fees	475	13	8				550	-	.
iii. Cart-stand fees ..	40	6	8				40	-	.
iv. Fees from extracts from Birth and Death Registers ..	7	-	.	523	12	4	10	-	.
h. Fines—									
i. Fines under Municipal and other Acts	317	7	.	317	7	.	500	-	.
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									
j. Premium on loans									
Carried over ..				34405	8	8	34990	.	.

Statement I—*cont.*

Heads of Account.	1895-96. Datails of Minor Heads. RS.	A.	P.	1895-96. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				34,405	8	8	34990	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	"	"	"				20	.	.
Buildings	"	"	"				"	"	"
Municipal Schools ..	"	"	"				..	..	.
Other purposes ..	54	10	6	54	10	6	110	"	"
ii. Medical	"	"	"				-	-	
iii. Other purposes—									
Communications ..	"	"	"				"	"	"
Water-supply	"	"	"				"	"	"
Drainage	"	"	"				"	-	-
Sanitation	"	"	"				"	"	"
Other purposes	"	"	"				"	"	"
b. From Local Boards—									
i. Education	"	"	"				"	"	"
ii. Medical	343	15	2				360	.	.
iii. Other purposes	160	.	.	503	15	2	160	"	"
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 ..	1949	8	2				1950	.	"
ii. Other purposes	"	.	"	1949	8	2			
b. Other items—									
i. Fishery rents	"	"	"						
ii. Refunds of Expenditure of previous year	3832	13	7				3760	-	-
iii. Fees for numbering carts, &c.	1	2	.						
iv. Other items (fines levied from the contractors)	6	"	"	3839	15	7			
Carried over ..				40,753	10	1	41350	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				40,753	10	1	41350	"	-
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	6	2	"						
ii Others	303~~0~~2	14	7	303~~7~~9	"	7	12,990	"	-
Total Receipts ..				43,79~~0~~2	10	8	44,340	-	-
Add opening balance ..				52,798	15	4	52800	-	-
Grand Total ..				96,6~~89~~91	10	"	97140	-	-

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 land at ~~per cent. of rent value.~~ / ~~annas~~ 2 pie for every 80 square yards.
3. Water tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at the full ~~the~~ maximum rates. (Schedule B of the Act)
5. Tax on carts, &c, is levied at Rs. 4/ per cart per annum.
6. Tolls are levied at the full ~~the~~ maximum rates. (Schedule D of the Act).
7. License-fees are levied at the rates sanctioned in G O. 1398/11-11-68, 1072/25-8-70, 1186/7-4-77, 981m/7-8-89 & 1129m/6-9-89
8. The house-tax registers were last revised in the official year 1894-95, and the land tax registers in the official year 94-95.
9. The total extent of land assessed is 830 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :— The buildings are assessed with reference to the gross rent for which each building might reasonably be expected to be let and the locality in which it is situated.

Statement II.

Expenditure from the Municipal Fund of the Town of Adoni
for the official year 1895-96.

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	127	6	8				1000	"	"
b. Buildings	5,392	9	6				12760	"	"
c. Drainage	"	"	"				"	"	"
d. Water-supply	34,917	"	9	40,437	"	11	39600	"	"
e. Miscellaneous public improvements	-	-	-						
2 REPAIRS—									
a. Communications	2052	1	"				2980	"	"
b. Buildings	91	6	9				300	.	.
c. Drainage—									
i. Repairs to works ..	220	14	11				200	"	"
ii. Establishment for flushing drains, &c.	"	"	"				"	"	"
d. Water-supply—									
i. Repairs to works, machinery, &c.	594	9	"				870	"	"
ii. Establishment	820	2	11				820	"	"
iii. Contingencies	536	8	"				750	"	"
e Miscellaneous public improvements	"	"	"	4,315	10	7	"	"	-
3. ESTABLISHMENT	374	12	6	374	12	6	380	"	"
4. TOOLS AND PLANT AND OTHER STORES	167	1	6	167	1	6	170	"	"
5. CONTRIBUTIONS—									
a. To Local Boards for works ..	"	"	"				"	"	"
b. To Provincial Funds for scrutiny of estimates, &c.	157	12	"				150	"	"
c. To other bodies or persons for public works	"	"	"	157	12	"	"	"	"
Total, Grant I ..				45,446	5	6	59,980	"	"
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..	"	"	"						
b. Stipends to Normal students ..	11	"	9	11	"	9	30	"	"
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	"						"	"	"
b. Contingencies ..	"	"					"	"	"
Carried over ..				11	"	9	30	"	"

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				11	-	9	30	-	-
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	1517	2	-				1520	-	-
b. Result Grants	538	4	-				700	-	-
c. Contingencies	143	1	11	2198	7	11	250	-	-
3. SALARY GRANTS	-	-	-				-	-	-
4. RESULT GRANTS	1018	12	-	1018	12	-	1200	-	-
5. COMBINED GRANTS—									
a. Fixed payments	-	-	-				-	-	-
b. Result Grants	-	-	-				-	-	-
6. INSPECTION—									
a. Contributions to Local Boards..	-	-	-				-	-	-
b. Municipal Inspectors—									
i Establishment	226	14	11				210		
ii. Contingencies	75	2	7	302	1	6	40	.	
7. MISCELLANEOUS—									-
a. Buildings, furniture, &c., grants.	.	.	.				-	-	
b. Common gymnasium—									
i. Establishment	103	8	9				110	-	
ii. Contingencies	1	5	.	104	13	9	30 60	.	.
c. Drawing Establishment contingencies	46	7	3	46	7	3	20 40	.	.
d. Other items	.	.	.	.	.				
Total, Grant II ..				3,681	11	2	4,210	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	2098	13	2				2110	.	.
b. Medicines and Supplies ..	308	.	6				380	-	.
c. Diet of Patients	89	10	3				100	-	.
d. Sundries and Contingencies ..	223	6	.				230	-	-
e. Contributions to Local Boards..	61	15	8	2781	13	7	60	.	
Carried over ..				2781	13	7	2880	.	.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				2,781	13	7	2880	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	420	.	.				160	.	.
ii. Sanitary Inspection ..	285	.	.				110	.	.
iii. Medical reserve staff ..	56	-	.				20	.	.
iv. Cutlers' Establishment ..	6	-	-	766	.	.	-	.	.
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools ..	-	-	-				-	.	-
ii. Reserve staff	-	-	-				-		-
c. OTHER CONTRIBUTIONS ..	-	-	-				-		-
3. VACCINATION—									
a. Establishment	176	6	.				180	.	.
b. Contingencies	130	12	6				150	.	.
c. Contributions to Local Boards ..	-	-	-	307	2	6	-	-	-
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	131	15	2				130	.	.
b. Contingencies	18	12	1	150	11	3	20	.	.
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment	4,819	12	11				4,880	-	-
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1031	-	7				1,500	-	-
b. Private scavenging—									
i. Establishment	1446	1	4				1,450	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	290	.	.				330	-	-
c. Cholera charges	6	4	-				10	-	-
d. Contingencies	92	1	4	7,685	4	2	200	-	-
Total, Grant III ..				11,690	15	6	12,020	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	1895-96. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	242	13	9				240	-	-
b. Contingencies	552	10	"	795	7	9	1000	.	.
2. i. MARKETS—									
a. Establishment	.	.	.				.	-	.
b. Contingencies	-	.	.				.	-	.
ii. SLAUGHTER-HOUSE—									
a. Establishment	"	"	"				-	"	.
b. Contingencies	"	"	"				-	"	.
3. CHOULTRIES—									
a. Establishment	24	"	"				24	"	"
b. Contingencies	"	"	"	24	"	"	6	"	"
c. Feeding Travellers	"	"	"				-	-	-
4. TRAVELLERS' BUNGALOW—									
a. Establishment	13	7	5				16	.	.
b. Contingencies	5	3	6	18	10	11	4	.	-
5. AVENUES—									
a. Establishment	57	6	9				50	-	.
b. Contingencies	1	2	6	58	9	3	-	-	.
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 ..				896	11	11	1340	-	-

X	
Assessment on lands	3.5.7
Numbering carts	26.0.6
Process fees	13.8.0
Law charges	108.9.6
Rent for cart stand	30.0.0
Other charges	14.9.0
	196.0.7

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	1895-96. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				896	11	11	1340	"	"
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 ..	"	"	"				60	"	"
iii. Printing	307	9	6				360	"	"
iv. Compensation for lands ..	"	"	"				"	"	"
v. Other items	X 196	"	7	503	10	1	200	"	"
Total, Grant IV ..				1400	6	"	1960	"	"
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1400	7	5				1400	"	"
ii. Inspection	"	"	"						
b. Collection of Municipal Taxes—									
i. Establishment	589	11	3				590	"	"
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	574	5	10				260	"	"
c. Collection of Tolls—									
i. Establishment	"	"	"						
ii. Contingencies ..	"	"	"						
d. Office contingencies other than (*b*) (ii)	272	4	5				320	"	"
e. Contributions for Central office and Audit establishments ..	570	"	"	3406	12	11	570	"	"
Total, Grant V ..				3406	12	11	3140	"	"
REPAYMENT OF DEBT—									
a. Instalments paid during the year	1193	12	4				1190	"	"
b. Invested on account of Sinking Fund (Value of securities purchased)	"	"	"				"	"	"
c. Charges of investment ..	"	"	"	1193	12	4	"	"	"
Carried over ..				1193	12	4	1190	"	"

Statement II.—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				1193	12	4	1190	"	"
INTEREST—									
a. On account of last year ..	"	"	"				-	"	"
b. „ of current year ..	2739	3	8	2739	3	8	2740	"	"
Advances recoverable—									
a. Permanent	6	2	"				-	.	.
b. Others	46	1	"	52	3	"	-	.	.
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									
Total Expenditure ..				69611	6	1	85240	"	"
Balances—									
a. Municipal Fund				269~~78~~ 80	3	11	11900	"	"
b. Endowments									
c. Water tax Fund									
Grand Total ..				965~~89~~ 91	10	"	97140	"	"

NOTE TO STATEMENT II.

Position of the Municipality of Adoni *on 31st March 189*7.

LIABILITIES.	RS.	A.	P.
Balance of Loans	63,258	11	3
Deposits to be adjusted ..	2853	8	5
Other Liabilities (in detail) ..	"	"	"
Total ..	66,112	3	8

ASSETS.		RS.	A	P.
Municipal Balance ..	Cash	269~~78~~ 80	3	11
	Securities ..	"	"	"
Deposit Balance ..	Cash	2603	8	5
	Securities ..	250	"	"
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
Total ..		29,83~~X~~ 3	12	4
Value of Premises, &c.		37891	.	.
Do. of Tools and plant		3840	.	.
Do. of Live stock		570	.	.
Do. of Furniture		1160	.	.
Arrears of taxes, &c.		10~~23~~ 49	~~10~~ .	~~10~~ 10
Other assets (in detail)		-	.	.
Total ..		742~~66~~ 83	~~7~~ 13	~~2~~ 2
Claims—				
Advances Recoverable—				
Permanent advance		110	.	.
Advances for works, &c. ..		44	1	.
Total ..		154	1	.
Grand Total ..		744~~10~~ 37	~~8~~ 14	~~2~~ 2

STATEMENT III.—*Municipality of* Adoni Abstract of Deposits Account for the year 1895-96.

	RS.	A.	P		RS.	A	P.
Balance brought forward ..	4197	5	4	1. Credited to Municipal Funds	3229	7	6
1. Deposits by Appellants	2234	6	7	2. Returned to Appellants	250	10	9
2. Do by Renters	1339	5	4	3. Do. to Renters	-	-	-
3. Do. by Contractors	200	-	-	4. Do. to Contractors	500	-	-
4. Do. as Security by Municipal Servants	-	-	-	5. Do. to Municipal Servants	-	-	-
5. Deposited for the execution of work for which Private Parties are liable..	10	-	-	6. Do. to Parties	-	-	-
6. Other Deposits under the Act or bye-laws	810	13	9	7. Paid to Claimants	1958	4	4
Total Receipts ..	4594	9	8	Total ..	5938	6	7
				Balance * ..	2853	8	5
Grand Total ..	8791	15	-	Grand Total ..	8791	15	.

* Details of Balance.

	No. of items.	Year.			No of items.	Year.			No of items.	Year			No. of items.	Previous Years			No of items.	Year. 92-93			No. of items.	Year. 94-95			No. of items.	Year. 95-96			TOTAL.				REMARKS.
		RS.	A.	P		RS	A	P.		RS.	A.	P.		RS	A	P		RS.	A	P		RS.	A.	P.		RS.	A.	P	No of items.	Rs.	A.	P	
Appellants' Deposits ..																																	
Renters' do. ..																									1	25	.	.	1	25	.	.	
Contractors' do. ..																					1	8	5	4	6	1339	5	4		1347	10	8	
Municipal Servants' Deposits ..																									1	200	-	-		200	.	.	
Deposits for Work ..														199	.	.		221	.	.	1	50	-	-			-	.		470	.	.	
Miscellaneous Deposits, viz ..																									1	10	.	.		10	.	.	
Total ..																					3	1	4	.	3	799	9	9		800	13	9	
																														2853	8	5	

Statement IV-A.—*Municipality of* Adoni. Demand, Collection, and Balance Statement for the year 1895-96.

CURRENT.

Tax.	Demand as originally assessed by the Chairman			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).				Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4				5			6			7			8		
	RS.	A	P	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.	RS.	A	P	RS.	A.	P.
1. Tax on arts, &c.	8425	-	-	226	-	-	8199	-	-		7798	.	-	1	8	-	-	-	-	399	8	.
2. „ on buildings	10,313	14	-	7	12	-	10306	2	.		9984	13	-	-	8	-				320	13	.
3. „ on lands	523	..	8	4	13	2	578	3	6		436	1	7	.	.	.				82	1	11
4. Water-tax on buildings and lands ..	5783	2 ~~3~~	15 5 ~~9~~	6 ~~6~~	6 ~~11~~	9	5776	8	8		5560	14	11	.	4	4				215	5	5
5. Tolls (gross receipts)	4782	-	.	-	-	-	4782	-	.	A	4782	-	-	.	.	.						
6. Market rents	1505	-	-	-	-	-	1505	.	.	B	1505	-	-	-	-	-						
7. Slaughter-house fees	275	-	.	-	-	-	275	-	-	C	275	-	-	-	-	-						
8. Rent of cart-stands	65 ~~40~~	-	-	-	-	-	65 ~~40~~	-	-	D.	40	-	-	-	-	-				25	.	.
9. Private scavenging fees	1961	4 ~~10~~	3 3	-	-	-	1961	4 ~~10~~	3 3		1946	15	8	8	~~12~~	1				6 ~~5~~	4 ~~14~~	6 ~~6~~
10.																						
11																						
12.																						
13.																						
14.																						

A. Excludes 14. 14. 4 the interest levied on overdue kists.
B. do ~~19. 15. 4.~~ 14. 15. 4 do -
C. do 0. 8. 0 do
D. do 0. 6. 8. do

Statement IV-B.—*Municipality of* Adoni, Demand, Collection, and Balance Statement for the year 1895-96—*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.	13	"	- ✓	198	8	" ✓	211	8	" ✓	166	8	" ✓	.	-	.	45	"	" ✓				
2. ,, on buildings	9	"	" ✓	123	9	" ✓	132	9	" ✓	113	7	- ✓	-	-	-	19	2	" ✓				
3. ,, on lands	.	.	.	23	2	10 ✓	23	2	10 ✓	17	15	. ✓	5	3	10 ✓	.	.	.				
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	.	.	.	12	6	7 ✓	12	6	7 ✓	2	8	6 ✓	-	.	.	9	14	1 ✓				
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	3140	14	7 ✓
(2) Amount advanced during the year	6227	2	1 ✓
Total ..	9368	"	8 ✓
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	6174	15	1 ✓
(*b*) Do. previous years	3039	"	7 ✓
Total amount oustanding at the end of the year* ..	154	1	" ✓
Total ..	9368	"	8

* *Details of Balance.*

Permanent advances

Manager	50-4-4 ✓	
hospital supplier	40-"-" ✓	
Head master, Mohomedan school	10-"-" ✓	
Inspecting school master	10-"-" ✓	110-"-" ✓

Other advances

advance to workmen	20-0-" ✓	
charges incurred on account of supplier, Mohomed Ali Jumaji	0-10-" ✓	
Charges incurred in removing prickly pear on behalf of private party	21-15-" ✓	
Cost of stamp paper purchased on behalf of a wood contractor	1-8-" ✓	44-1-" ✓
		154-1-" ✓

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Receipts										
7. Extraordinary and Debt										
d. Advances - Others.	3,030	14	7	3,032	14	5	(+) 2	-	-	(1) Due to adjustment since made - Vide para 4 of the report.
Balance										
Municipal Fund.	26,978	3	11	26,980	3	11	(+) 2	„	„	(2) Vide remark against item (1) above.
O. C. B Statement										
Current.										
Water tax on Buildings & Lands. Col: 2	5,783	3	9	5,782	15	5	(–) „	4	4	(3) Due to rectification of errors, in audit.
Col: 3	6	11	1	6	6	9	(–) „	4	4	(4)
Market rents. Col: 2	1,500	„	„	1,505	„	„	(+) 5	„	„	(5)
Col: 4	1,500	„	„	1,505	„	„	(+) 5	„	„	(6)
Rent of Cartstand Col: 2	40	.	.	65	.	.	(+) 25	„	„	(7)
Col: 8	-	-	-	25	„	„	(+) 25	„	„	(8)
Private Scavenging fees. Col 2	1961	10	3	1961	4	3	(–) „	6	„	(9)
Col: 6	8	12	1	8	„	1	(–) „	12	„	(10)
Col: 8	5	14	6	6	4	6	(+) „	6	„	(11)

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

1/2653 M of 1897

Government of Madras.

No 803. Office of Sanitary Engineer,

Fort St. George. 3rd May 1897.

Enclosure No 2 of letter No 296 of 97

From

J. A. Jones, Esqr. Mem. Inst. C.E. F.R.S.E.

Sanitary Engineer to Govt.

To,

The Chairman,

Municipal Council Adoni

Sir,

With reference to your letter No 435 dated 27th April 1897 I have the honor to inform you as regards the first of the objection in the audit notes (para, 8. a.) that what was maintained in this office was a register of works i.e., register showing amount of bills passed for payment. An abstract of this register has already been sent to you with my No 3825 dated 19th December 1895. This shows the amount of estimate under each head and the liabilities incurred in respect thereof. What is now wanted by the auditor is a State-ment of actual expenditure paid

by

of [illegible] comparison with [illegible] classified under the various heads of the sanctioned estimate. As this comparative statement can only be prepared from vouchers in your possession the best course would appear to be for your office to prepare it. I may add that the bills or vouchers contain all the information necessary for their classification under the various heads of the estimate.

2. As regards 8(b) of the audit notes there appears to be a misconception on the part of the auditor. Each bill as passed contains measurement certificates — 10% of the value of each bill is deducted and retained with the Council in terms of the specification as security for the satisfactory completion of the work. On the expiration of the period of liability on the part of the Contractor, the aggregate of the 10% deductions is refunded to the Contractor. Thus it will be seen that the payment is not for any work done at the time of payment, but it is a refund of sums [illegible] from the [illegible] bills passed from time to time. No regular bills supported by the usual check measurement certificates can therefore be prepared for the refund to the Contractor of the aggregate of the 10% deductions withheld from his bills. —

I have &c

(Signed) J. A. Jones.

Sanitary Engineer to Govt.

(True Copy)

Chairman

remark

from the

bills passed from time to time to

regular bills despatched by the travel

Chest Treasurer & Certificates can

therefore be prepared for the refund

to the Contractor of the aggregate of

the 10% deduction withheld from

his bills.

2/2755 M of 1897

payment,

Sums

Enclosure No 3
of letter No 2969-97.

Extract from the Proceedings of the
Adoni Municipal Council Dated 5th
July 1897.

Present

M.R.Ry G.T. Raghava Iyer Avergal B.A.
Chairman,

Councillors

" P. Hanumanta Rao Garu B.A.

" A. Veneoba Rao Garu.

" T. Ranga Rao Garu.

" T. Anniah Garu.

" H. Siddalingappah Garu.

" M. Dhakappah Garu.

" K. Peethambarling Hazari Garu,

Roshan Madar Saib.

1. Read report on the audit of the accounts of this Municipality for 1895-96, by the Assistant Inspector of Local Fund accounts, received from the Accountant-General with his foot No $\frac{L.F.D.}{29}$ dated 9th April 1897.

Read also Sanitary Engineer's letter No 803 dated 3rd May 1897, offering remark remarks on the points noticed by the Assistant Inspector of Local Fund accounts in paras 8(a) & 8(b) of his report. —

The report will be submitted immediately with the explanatory letter of the Chairman. The Comparative Statement called for in para 8(a) of the audit notes will be prepared and kept ready for the inspection of the auditor at his next audit.

+ " " +

(Signed) G.T. Raghava Iyer
Chairman

(True Extract)

G.T. Raghava Iyer
Chairman
[illegible]

3/2655 M of 1897

Adoni Municipal Council's Office
Dated 5th July 1897.

Dis. No 296 of 1897.

LOCAL & MUNICIPAL DEPT.
CURRENT 2655 M

From

M.R.Ry G.T. Raghava Iyer Avergal B.A.
Chairman, Municipal Council, Adoni

To,

The Secretary to Government,
Local & Municipal Dept,
Madras

Through: —.

The Divisional Officer Adoni
& The Collector of Bellary

Sir,

I have the honor to submit herewith the report of the Assistant Inspector of Local Fund accounts on the audit of the accounts of the Adoni Municipality for the year 1895-96 received from the Accountant-General Madras and to state as follows. —

2. Para 8(a): — The execution of the new water-supply works was entirely entrusted to the Sanitary Engineer and the register of works with its subsidiaries to guard against expenditure in excess over sub heads of estimates &c having been maintained in his office it would have been quite possible for him to have the final consolidated accounts required by the Auditor prepared and furnished to this office as soon as the works were completed. The Council was making disbursements upon bills and other vouchers duly checked and passed for payment by him and debiting the outlay thus incurred direct to the budget heads concerned. As however, the register of works and copies of

p estimates

estimates &c have been since received from the Sanitary Engineer the final consolidated accounts will be prepared and kept ready for the inspection of the Auditor at his next audit.

3. As regards para 8(b) of the report the Council begs to refer Government to para 2 of the Sanitary Engineer's letter No 803 of 3rd May 1897 (Copy of which is herein enclosed), wherein he says that the Auditor has misconceived the fact of the transactions in as much as it is admitted that each bill as passed contains measurement certificates — 10 per cent of the value of each bill was deducted and retained with the

Council

Council till the completion of each work. The payment made on a simple receipt was not for any work done at the time of payment; but it was a refund of sums withheld from the Contractor's bills from time to time and no regular bill supported by the usual check measurement can therefore be necessary for refund to the Contractor of the aggregate of the 10 per cent deductions withheld from his bills.

4. A copy of Council's resolution on the subject is enclosed.

I have the honor to be,
Sir,
Your most obt. servt.

Chairman
Aud

2 an Aug 13/7

C. 780
97

Forwarded
E Floyd
11/7/97.

Forwarded
For Ag Collector. 20/7
5-30 P.m

Inw
Shr

C4
15/7/97

To
The Secretary to Govt Local & Mil Depart Madras.

ASSISTANT COLLECTOR, BELLARY.
Regd. No.
10 JUL 1897

When given for copying
When copied 17/8 } 189 .
When examined
When signed 13/8/97

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

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
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