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MISCELLANEOUS.

DATED 30-8-97

INDEXED.

[Despatch Abstract.]

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.

CURRENT No. 2968M



Forwarded

Attestation of the

Collector

Order 13-8-97 16.8.97

DISPATCHED 16 AUG. 97

From

The offg. Accountant-general
Fort Saint-George.

No. 270
295

Order No 1890 H. mis. d. 30-8-97

Dated 30th July 1897.

Recorded.

Received 17th Aug. 1897

Registered 18-8-1897

Enclosures

Spare copies

SUBJECT.

Forwarding the Firuvannamalai
Municipal audit report for
the year 1896-97.

To
The Accountant-general
supd 3/9/97

2/9/97 2/15/97

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.

Dated 4 July 1897.

To

THE

Accountant-General,

Madras.

SIR,

The District Municipal Auditor

I have the honor to submit the following report on my recent audit of the accounts of the Tiruvannamalai 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. 1546-15-1, was in agreement with that appearing in the Bank Pass Book, allowing for outstanding cheques, and for deposits. Sub treasury

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, at

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) W. J. F. Williamson.
Asst. Acct Genl. &
Insp. of L. F. Accounts.

No. 2795

SOUTH ARCOY

12 10 11
SOUTH ARCOY

Forwarded to the Secretary to Government,
Local and Municipal Department, Fort St. George,
through the Chairman, Municipal Council,
Tiruvannamalai, and the Collector of South
Arcot.

Fort St. George
Acctt Genl Office
30th July 1897

M. Harrison

Off. Accountant-General

Forwarded

M. Harrison
Collector

RA

31-7-97

DESPATCHED
3-AUG-97

Recd No 437
Aug

Noted and submitted to collector
for transmission to Government.

10th Aug 1897
Subcollector & Off. Chairman

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Tiruvannamalai
for the official year 1896-97.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	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) ..	764	8					1000		
b. Tax on buildings (section 63) ..	2218	11					2240		
c. Tax on lands (section 63) ..	784	10	9				600		
d. Water-tax on buildings and lands (section 75)	3106	5							
e. Tax on vehicles with springs, and palanquins (section 77) ..	68						60		
f. Tax on animals (section 77) ..	1058	12					1100		
g. Tax on carts and other vehicles without springs (section 85) ..	918						880		
h. Tolls (section 91)—									
Gross receipts	5925						5930		
Less Local Fund share									
i. Penalties on account of—									
1. Tax on arts									
ii. Tax on buildings	6	12							
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c.									
vi. Tax on animals	8	8							
vii. Tax on carts, &c.									
viii. Evasion of tolls							11847	13	9
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888	85						85		
Carried over							11932	13	9
							11820		

STATEMENT I—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				11922	13	9	11810		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	151	9	0				150		
ii. Rent of buildings ..	72	6					70		
iii. Avenue receipts ..	110	9	9				120		
iv. Fees from Travellers' Bunga- lows	133	12		460	4	9	90		
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	57	8	4	57	8	4			
c. Conservancy receipts—	525	13	1						
Sale-proceeds of night-soil, street refuse, &c. ..							50		
d. i. Fees from educational insti- tutions	813	1	5	813	1	5	740		
ii. Other revenue from educa- tional institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composi- tion fees of medicines ..		4	6		4	6			
ii. Other Hospital receipts ..									
f. i. Income from markets ..	912	2	9	912	2	9	1190		
ii. „ slaughter-houses ..									
g. Other fees									
i. Distraint fees	14						20		
ii. License fees	255	11	10				180		
iii. Cart-stand fees ..	465	13	9				470		
iv. Fees from extracts from Birth and Death Registers ..				735	9	7			
h. Fines—									
i. Fines under Municipal and other Acts	180	6		180	6		210		
ii. Balance of fines under sections 3 to 5 of the Towns Nui- sance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choul- tries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				15100	1	1	15100		

Statement II—cont.

Statement 11									
Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				15100	1	1	15100	-	-
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 ..								1650	-
ii. Medical ..								1250	-
iii. Other purposes ..				1250	-	-	1250	-	-
c. Other grants and contributions—									
i. Education ..									
ii. Medical ..								520	-
iii. Other purposes ..				15	-	-	15	-	-
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..				109	6	1	109	6	1
ii. Other purposes ..									
b. Other items—									
i. Fishery rents ..									
ii. Refunds of Expenditure of previous year ..									
iii. Fees for numbering carts, &c.									
Carried over ..				16474	7	2	16620	-	-

Statement IE—cont.

Heads of Account.	1896-97.			1896-97.			Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				16474	7	2	18620		
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 ..				16474	7	2	18620		
Add opening balance ..									
Grand Total ..				16474	7	2	18620		

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 5 per cent., and tax on land at $\frac{5}{100}$ per cent. of rent value. *1/2 wet & dry*
for every 80 square yards.
3. ~~Water tax on buildings and lands is levied at~~ per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at $\frac{3}{4}$ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. $\frac{8974}{27/5/96}$ & $\frac{12084}{17/8/96}$
8. The house-tax registers were ~~last~~ revised in the official year 96/97, and the land tax registers in the official year
9. The total extent of land assessed is 1654 acres. - 13 + 63773 sq. yds. under V. Site
10. The mode of estimating the annual rental of houses and lands is as follows:—
The rental value of houses is assessed on the importance of the locality & the extent of the building, while that of wet & dry lands is estimated at three times Revenue cost.

Statement II.

Statement II.

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

7
Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				972	9	7	970		
GRANT II—(Education)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	217	4					220		
b. Result Grants	50						50		
c. Contingencies	36	8	1	303	12	1	30		
3. SALARY GRANTS									
4. RESULT GRANTS	298	12		298	12		300		
5. COMBINED GRANTS—									
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	52	9	7	52	9	7	50		
ii. Contingencies									
7. MISCELLANEOUS—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items									
Total, Grant II ..				1627	11	3	1620		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1879	3	11				1870		
b. Medicines and Supplies ..	253	11					260		
c. Diet of Patients	209	15	9				220		
d. Sundries and Contingencies ..	114	14	8				120		
e. Contributions to Local Boards..									
Carried over ..				2457	18	4	2470		

8
Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2457	13	4	2470		
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 ..	36	3	6				40		
b. Contingencies ..	9	6	9				30		
c. Contributions to Local Boards ..				45	10	3			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	110						110		
b. Contingencies ..	17	5		127	5		20		
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment ..	1325		1				1350		
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	420		11				450		
b. Private scavenging—									
i. Establishment ..	54						60		
ii. Contingencies, such as cost of scavenging carts, &c. ..							50		
c. Cholera charges ..	27	1	9				30		
d. Contingencies ..	35	10	10						
Fairs & Festival —	3089	21		4950	150		3120		
Total, Grant III ..				7681	120		7731		

7
Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				972	9	7	970		
GRANT II—(Education)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	217	4					220		
b. Result Grants	50						50		
c. Contingencies	36	8	1	303	12	1	30		
3. SALARY GRANTS									
4. RESULT GRANTS	298	12		298	12		300		
5. COMBINED GRANTS—									
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	52	9	7	52	9	7	50		
ii. Contingencies									
7. MISCELLANEOUS—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items									
Total, Grant II ..				1627	11	3	1620		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1879	3	11				1870		
b. Medicines and Supplies ..	253	11					260		
c. Diet of Patients	209	15	9				220		
d. Sundries and Contingencies ..	114	14	8				120		
e. Contributions to Local Boards..									
Carried over ..				2487	13	4	2470		

8
Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS	A.	P.	RS,	A.	P.	RS	A.	P.
Brought forward ..				2457	13	4	2470		
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 ..	36	3	6				40		
b. Contingencies ..	9	6	9				30		
c. Contributions to Local Boards ..				45	10	3			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	110						110		
b. Contingencies ..	17	5		127	5		20		
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment ..	1325		1				1350		
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	420		11				450		
b. Private scavenging—									
i. Establishment ..	54						60		
ii. Contingencies, such as cost of scavenging carts, &c. ..									
c. Cholera charges ..	27	1	9				50		
d. Contingencies ..	35	10	10				30		
Fairs & Festival —	3089	21		4950	15	0	3120		
Total, Grant III ..				7581	12	0	7731		

Statement II—*cont.*

* Num being cart. 12-11-9
- - - houses 9-2-6
21-15-3 10

Statement II—*cont.*

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	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 	65								
b. Others 	1			16					
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 ..				14927	8	1	16300		
Balances—									
a. Municipal Fund 				1546	15	1	2320		
b. Endowments 									
c. Water tax Fund 									
Grand Total ..				16474	7	2	18620		

NOTE TO STATEMENT II.

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

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance.. { Cash ..	1546	15	1
Deposits to be adjusted ..	1286	11	5	{ Securities ..			
Other Liabilities (in detail) ..	150			Deposit Balance .. { Cash ..	1286	11	5
<i>Printing charges at bank</i>				{ Securities ..	1500		
<i>Rs 150 bill not received</i>				Sinking Fund of loans ..			
				Funded Capital of endowed institutions, Hospitals, &c. ..			
				Total ..	4333	10	6
				Value of Premises, &c. ..	18650		
				Do. of Tools and plant ..	1302	4	
				Do. of Live stock ..			
				Do. of Furniture ..	1020	8	
				Arrears of taxes, &c. ..	304	1	3
				Other assets (in detail) ..	2138	8	10
				<i>Hospital contributions</i>			
				<i>Rs 1638-8-10 due by the</i>			
				<i>Salutary fund</i>			
				<i>500 — due from</i>			
				<i>Sampla Puzhake</i>			
				Total ..	23429	6	1
				Claims—			
				Advances Recoverable—			
				Permanent advance ..	15		
				Advances for works, &c. ..	1		
				Total ..	16		
Total ..	2906	11	5	Grand Total ..	27779	8	7

Simranamulai Abstract of Deposits Account for the year 1856-97.

*Details of Balance.

Demand, Collection, and Balance Statement for the year 1992-93.

CURRENT.

(a) Includes penal interest of Rs 29-0-33.

t.

ARREARS.

Tax.	Balance of old Demand.		Arrears of previous year.		Total Demand.		Collected.		Remitted.		Written off.		Balance (column 4 minus columns 5, 6 and 7).		Years to which the balance relates.	
	2		3		4		5		6		7		8		9	
1	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
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	..	..
(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	..	..

* Details of Balance.

Permanent Advance
with the Manager—15-00.

Statement of Differences.

Statement of Differences—*cont.*

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READ AGAIN G.O., No. 189 DATED

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 WANT FOR DESPATCH
 IN ORIGINAL.

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