

[L. & M.
S. 000-10-11-00.]

INDEXED. *M/S*

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 191 *M.*

DATED 10-2-97

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the
of the Tirupathi m. b. g. for 1895-96.

A
B
P
Q

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. 381 M

From

The Chairman, Sirapah
Municipal Council

Dis. No. 79 of 97.

Dated 24th January 1897.

Received 2-2-97

Registered 2-2-97

Enclosures 2 None only.

Spare copies

SUBJECT.

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

Order

Forwarded to

J. M. Burn

Asst. Collector in Charge

DESPATCHED

30 JAN 1897

Rise

Order No. 191 min. 10-2-97

Recorded

129
21/1/97

Copy to the Accountant General

Dispt. 12/2/97

2/2/97

11/2/97

11/2/97

G.O.	No.	Department.	Date.

G.O.	No.	Department.	Date.

Dated 24th January 1897.

Dis. No. 79 of 87

ENCLOSURES. (2)

From

M. R. Ry. C. Wisconsin State Capital
See page. EXHIBENT No. 387 M

CHAIRMAN, MUNICIPAL COUNCIL.

TIRUPATI.

To

THE

Sir,

Secretary to Comptroller,
Local and Municipal Department,
St. George, Quads.
(Through the Revisional Office)

I have the honor to forward herewith
the Report of Audit of the Accounts of
this Municipality for 1895-96 received
from the Accountant-General, Madras,
together with an extract from the minutes
of proceedings of the Municipal Council
Sirapah.

Have the Honor Sir,

your most Obedt Servt

Chairman of the

Extract from the minutes of
proceedings of the Municipal Council,
Sirupati, passed at its general meeting
held on the 23rd January 1897.

Present

Mr. C. Krishna Rao, Sirupati, Bal,
Chairman Sirupati.

" V. Sundaram Aiyar, Bal.

" R. Nani Rao, Chetty, gara.
Shri K. Hussain Sahib.

" F. Krishnaiah, gara.

I. Read report of Audit of the accounts
of the Sirupati Municipality for the
year 1895-96.

Resolved that the report be
submitted to Government through
the Collector of North Arcot.

(True Extract)

Chairman Sirupati

381 Nov 1897

D.

Local & Munl. (189^b) Department.

CURRENT No. 3245
91/12

From The Accountant General
Madras.

Order

No. L-7.2
475

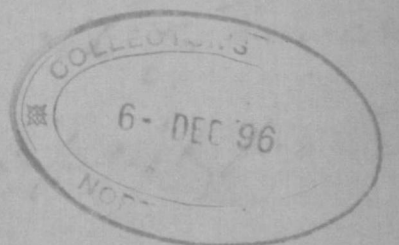
Dated

Received

Registered

Enclosures

Spare copies



SUBJECT:

Forwarding Report on the
audit of the accounts of
Draupathi Municipality
for 1895-96.

2-
381 Nov 1897

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 14th November 1896.

To

THE Accountant General
Madras

SIR,

I have the honor to submit the following report on ~~my~~ ^{the District Municipal auditors} recent audit of the accounts of the Timpoti 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.

4. The closing Balance, viz., Rs. 10234-8-4, was in agreement with that appearing in the ^{Bank} ~~Sub~~ 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. ~~forwarded to 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
Inspector of Local Fund Accounts.

L. 7.2
475

Forwarded to the Secretary to Government, Local and
Municipal Department, Fort Saint George, through the
Chairman, Municipal Council, Trimpali and the Collector
of North Arcot.

Fort Saint George,
Accountant-General's Office
4th December 1896

Williamson

Off^r Accountant-General

CURRENT No. 2217 Encd
DATED 17 Dec 96

DESPATCHED
170 DEC. 96

Forwarded
P. R. P.
Collector

Calcutta
8.12.96

11.12.96

11.12.96
14/12/96

STATEMENT I.

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

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				10,986	13	1	10,990	.	.
b. Endowments									
c. Water-tax Fund									
Total ..				10,986	13	1	10,990	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	2,077	2	6				2,400	.	.
b. Tax on buildings (section 63) ..	5,426	1	3				5,400	.	.
c. Tax on lands (section 63) ..	380	14	3				320	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	171	-	-				220	-	-
f. Tax on animals (section 77) ..	567	4	-				690	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	640	-	-				660	-	-
h. Tolls (section 91)—									
Gross receipts 2349-2-4.									
Less Local Fund share 770-0-0	1,540	1	6				1,540	.	-
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									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				10,802	7	6	11,230	.	.

STATEMENT I—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				10,802	7	6	11,230		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	21	14	3				40	-	-
ii. Rent of buildings ..	77	.	.				80	-	-
iii. Avenue receipts ..	143	2	6				100	-	-
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	47	4	.				40	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	16	5	9				30	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	253	4	.				300	-	-
d. i. Fees from educational institutions	237	3	3				200	-	-
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depot ..									
e. i. Sale-proceeds and composition fees of medicines ..									
ii. Other Hospital receipts ..									
f. i. Income from markets ..	439	2	7				500	-	-
ii. „ slaughter-houses.	360	1	9				340	-	-
g. Other fees									
i. Distraint fees	8	12	.				70	-	-
ii License fees	100	13	2				100	-	-
iii. Cart-stand fees	33	5	2				40	-	-
iv. Fees from extracts from Birth and Death Registers ..							10	-	-
h. Fines under Municipal and other Acts	425	8	.				100	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans				2,163	12	5			
Carried over ..				12,966	3	11	13,180		

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				12,966	3	11	13,180		
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings ..									
Municipal Schools ..							160		
Other purposes ..									
ii. Medical ..									
iii. Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards—									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..	55						3060		
c. Other grants and contributions—									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private indi- viduals—									
i. Private scavenging ..	563	8					700		
ii. Other purposes ..	129	9	2				120		
b. Other items—									
i. Fishery rents ..									
ii. Refunds of Expenditure of previous year ..	20								
iii. Fee for numbering carts, &c. Sale of pigs. ..	13 8	5 13	6				20 10		
Carried over ..				13,756	7	7	17,250		

* 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 levied at $7\frac{1}{2}$ per cent. and tax on lands at ~~4 as, 2 as, and 1 anna~~^{per acre of banya, panya and waste} ~~per cent. of rent value.~~^{lands respectively.}
3. Water tax on buildings and lands is levied at ~~not~~^{per cent.} per cent.
4. Tax on vehicles and animals is levied at ~~full~~^{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.
7. License-fees are levied at the rates sanctioned in G.O. No. 737 in d/2-8-96 and 1278 in d/15-9-94.
8. The house-tax registers were last revised in the official year ~~92-93~~^{same official year} and the land tax registers in the
9. Total extent of land assessed is ~~—~~^{acres/744.78 cents and building sites 21203 sq. yds.}
10. The mode of estimating the annual rental of houses and lands is as follows:—
~~The actual rental is taken in calculation where houses are rented and the~~
~~probable rental where they are not.~~

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

Hheads of Account.			1895-96.						Revised Estimate for 1895-96.		
			Detail of Minor Heads.			Totals of Major Heads.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(Public Works)—											
1. NEW WORKS—											
a. Communications											
b. Buildings			664	1	8				2490	-	-
c. Drainage											
d. Water-supply			466	5	5	1130	7	1	470	-	-
e. Miscellaneous public improvements											
2. REPAIRS—											
a. Communications			2376	12	9				2500	-	-
b. Buildings			333	11	10				350	-	-
c. Drainage—				2	9						
i. Repairs to works									300	-	-
ii. Establishment for flushing drains, &c.											
d. Water-supply—											
i. Repairs to works, machinery, &c.,			249	1	-				400	-	-
ii. Establishment			178	9	7				180	-	-
iii. Contingencies						3095	10	1	20	-	-
e. Miscellaneous public improvements						3137	9	2			
3. ESTABLISHMENT			180	-	-	180	-	-	180	-	-
4. TOOLS AND PLANT AND OTHER STORES			41	15	1	41	15	1	10	-	-
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						4448	-	3	6890	-	-
GRANT II—(Education)—											
1. TRAINING SCHOOLS—			1	14	-	2	3	9			
a. Contributions to Local Boards			5	9							
b. Stipends to Normal students											
2. MUNICIPAL SCHOOLS—											
i. ON Salary System—											
a. Establishment											
b. Contingencies											
Carried over						2	3	9			

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2	3	9			
GRANT II—(Education)—cont.									
ii. On salary Results System—									
a. Fixed Payments	515	12	11				550	.	.
b. Results Grants	179	4	-				160	-	-
c. Contingencies	199	5	6	894	6	5	250	-	-
3. SALARY GRANTS	406	14	9	406	14	9	450	-	-
4. RESULTS GRANTS	257	14	.	257	14	-	350	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTOR—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	60	-	.				60	-	-
ii. Contingencies	6	13	2	66	13	2	10	-	-
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment	80	-	.				80	-	.
ii Contingencies	67	10	-				50	-	-
c. Other items				134	10	.			
Total, Grant II ..				1762	14	1	1960	.	.
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment									
b. Medicines and Supplies ..									
c. Diet of Patients									
d. Sundries and Contingencies ..									
e. Contributions to Local Boards..									
Carried over ..									

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	84	.	.				10	.	.
ii. Sanitary Inspection ..	57	.	.				30	.	.
iii. Medical reserve staff ..	11	.	.				10	.	.
iv. Cutlers' Establishment ..									
b. CONTRIBUTIONS TO LOCAL BOARDS, &c, FOR—									
i. Medical Schools ..				152	.	.			
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	250	13	2				260		
b. Contingencies ..	121	10	8	372	7	10	120	.	.
c Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	96	.	.				100	.	.
b. Contingencies ..	15	1	8	111	1	8	10	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment ..	2897	.	11				2950	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	208	13	2				450	.	.
b. Private scavenging—									
i. Establishment ..	579	11	5				590	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	84	1	9				90	.	.
c. Cholera charges ..	189	5	8				220	.	.
d. Contingencies ..	75	8	11				720	.	.
Fairs and Festivals ..	521	10	11	4526	4	9			
Total, Grant III ..				5161	14	3	5560		

Heads of Account.	189 5-9 6.						Revised Estimate for 189 5-9 6.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—									
1. LIGHTING—									
a. Establishment	257	3	4				300	-	-
b. Contingencies	844	9	6	1,103	12	10	700	-	-
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies	8	-	-	8	-	-	10	-	-
3. CHOUTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	53	8	4				60	-	-
b. Contingencies	3	-	-	56	8	4	10	-	-
6. PUBLIC GARDEN—									
a. Establishment	120	-	-				120	-	-
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	2	2	-	120	2	-	10	-	-
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging	117	6	-				120	-	-
Carried over ..	117	6	-	1,288	7	2	1,330	-	-

[illegible]

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Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent.. ..	30	-	-				30	-	-
b. Others	61	9	-	91	9	-			
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 ..				14,619	4	4	17,600		
Balances—									
a. Municipal Fund				10,234	8	4	10,660		
b. Endowments									
c. Water-tax Fund									
Grand Total ..				24,853	12	8	28,260		

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NOTE TO STATEMENT II.
Tripoli
Position of the Municipality of on 31st March 1896.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans				Municipal Balance.. { Cash	10,234	8	4
Deposits to be adjusted	887	12	1	{ Securities			
Other Liabilities (in detail)				Deposit Balance .. { Cash	887	12	1
				{ Securities			
				Sinking Fund of loans			
				Funded Capital of endowed institutions, Hospitals, &c.			
				Total ..	11,122	4	5
				Value of Premises, &c.	7,393		
				Do. of Tools and plant	100		
				Do. of Live stock			
				Do. of Furniture	200		
				Arrears of taxes, &c.	1,129	13	2
				Other assets (in detail)	1,190		
				Total ..	10,012	13	2
				Claims—			
				Advances Recoverable—			
				Permanent advance	30		
				Advances for works, &c.	289	6	2
				Total ..	319	6	2
Total ..	887	12	1	Grand Total ..	21,454	7	9

Abstract of Deposits Account for the year 1895-96.

13

Miscellaneous Deposits. viz.

Demand, Collection and Balance Statement for the year 1895-96.

1

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Statement IV-B.—Municipality of *Tripurati*

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.	
		3		4		5		6		7		8		9	
1	2	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.	190 5 11	296	..	486 5 11	106	148 10 6	5	..	..	..	..	332 11 5	91-12-92-93-94-95	..	..
2. " on buildings	226 7 6	340 11	..	567 2 6	71	282 7 1	103	..	..	..	..	283 1 2	92-93-94-95	..	..
3. " on lands	35 4	47 7 7	..	82 7 11	4	73	..	..	..	..	..	9 7 7	92-93-94-95	..	..
4. Water-tax on buildings and lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Tolls	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Market rents	13 1	..	..	13 1	..	..	..	..	..	..	..	13 1	93-94	15	..
7. Slaughter-house fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Rent of cart-stands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Private scavenging fees	33	69 12	..	102 12	12	61 12	..	..	..	24 8	..	16 8	92-93-94-95	..	..
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	338	5	2
(2) Amount advanced during the year	1826	9	..
Total	2164	14	2
(2) Amount adjusted during the year—			
(a) On account of advances made during the year	1735	..	..
(b) Do. previous years	110	8	..
Total amount outstanding at the end of the year*	319	6	2
Total	2164	14	2

* Details of Bal nce.

1893-94Advance made to Sanitary Inspector } .. 15-12-11
for process fees.

Do. Kamaidwamy Maistry for works. .. 192-9-2

Do. Chairman. Water Supply .. 2-11-11

Do. Fotherman Botham & Co. - Do. .. 10-11-11

220-5-2

1894-95Advance made to Sanitary Inspector } .. 7-8-11
for Process fees.1895-96

Permanent advance to manager .. 20-11-11

Do. Vaccinator .. 10-11-11

D. Raju & Co for Railway fare .. 11-9-11

V. Gopala charlu and Punnigakoti Maistry } .. 50-11-11
for Drains

99-1-0

Grand Total 319-6-2

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference.	REMARKS.
							More or less.	
<u>Expenditure</u>								
<u>Grant I.</u>								
2-a. Repairs. Communications.	2,376	11	10	2,334	12	9	- 41 15 1	} Cost of Tools and Plant erroneously debited to Repairs- Communications.
4. Tools and Plant.	-	-	-	41	15	1	+ 41 15 1	

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AGAIN G.O., No. 189 DATED

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OF GOVERNMENT

OF GOVERNMENT

MENT WITH DITTO

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