

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. 4145th

From The Chairman, Municipal Council
Sivillipattur.

This Order no. 2760 muni of 10-12-97

Recorded
10 12 97

128
11/12/97

No. 2760 6272

Dated 21-11-1897.

Received 1-12-1897

Registered 1-12-1897

Enclosures

Spare copies.

SUBJECT.

Forwarding ^{of the dupli of L.F. accounts} the report on the
audit of the accounts of the
Municipality for the year 1896-97.

Copy to the Accountant. General. P.S.
buz 11/12/97

T.A.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 13th October 1897.

To

THE

Accountant General,

Madras.

SIR,

The District Municipal Auditors

I have the honor to submit the following report on ~~my~~ recent audit of the accounts of the Trivelliputhur 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.

Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 2248-9-7, ^{allowing for cash in hand ^{or} & deposits} was in agreement with that appearing in the ^{Treasury} ~~Pass Book~~, ^{dated 24 April 1897, as the} ~~allowing for outstanding cheques, and for~~ ^{deposits} ~~was not correctly maintained by the Sub-Treasurer.~~

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 ^{is being} ~~has been~~ ^{forwarded to} ~~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,

~~The following points deserve to be brought to the immediate notice of~~
~~Government~~ *Have re*

I have &c.
(Signed) W. J. F. Williamson
Asst. Accountant General
and
Inspector of L. Facets.

L. 70
500

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

Fort St. George.
Acc^t. Genl. Offi.,
23rd October 1897.

M. Harrison
Off. Accountant General

Forwarded to the Chairman, Municipal Council,
Srivilliputtur.

Tinnevely Collectors Office,
Dated 27 October 1897

Collector

No. 627 J.

Forwarded to the Secretary to Government,
Local and Municipal Department, Fort St. George.

M. Harrison
Dy. Collector in charge
of the Office of Chairman.
21-11-97.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Srivilliputtur
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	2101	2	10				2101		
b. Endowments	69	3	5				69		
c. Water-tax Fund									
Total ..	2170	6	3	2170	6	3	2170		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	2556						2556		
b. Tax on buildings (section 63) ..	4589	15					4700		
c. Tax on lands (section 63) ..	187	10	7				350		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	96	12					100		
f. Tax on animals (section 77) ..	723	6					1100		
g. Tax on carts and other vehicles without springs (section 85) ..	766						950		
h. Tolls (section 91)—									
Gross receipts 56 57-12-8.									
Less Local Fund share 18 63-5-3.									
	3794	7	5				3790		
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									
				12714	3				
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				12714	3		13840		

HEAD QUARTERS DEPUTY COLLECTOR'S OFFICE
30 OCT. 97
TINNEVELLY.



3
STATEMENT I—cont.

Hheads of Account.	1896-97.			Revised Estimate for 1896-97.		
	Details of Minor heads.			Totals of Major heads.		
	RS.	A.	P.	RS.	A.	P.
Brought forward ..				127	14	3
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands ..	308	7	9	320		
ii. Rent of buildings ..						
iii. Avenue receipts ..	178	9		150		
iv. Fees from Travellers' Bungalows ..	90	4	10	80		
b. i. Sale-proceeds of lands ..						
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	18	10	11	20		
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c. ..	48	1	6	10		
d. i. Fees from educational institutions ..	45	14	9	40		
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 ..	36	4		50		
ii. „ slaughter-houses ..						
g. Other fees						
i. Distraint fees ..	7	2		15		
ii. License fees ..	98		5	200		
iii. Cart-stand fees ..						
iv. Fees from extracts from Birth and Death Registers ..						
h. Fines—	122			152		
i. Fines under Municipal and other Acts ..	250	7		240		
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 ..	317	11	4	318		
j. Premium on loans ..				1529	9	6
Carried over ..				14243	12	6

4
Statement II—cont.

Hheads of Account.	1896-97.			Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.		
	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14243	12	6
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..	36	5	8	50		
Buildings ..						
Municipal Schools ..	4	6		10		
Other purposes ..						
ii. Medical ..						
iii. Other purposes—						
Communications ..						
Water-supply ..						
Drainage ..						
Sanitation ..						
Other purposes ..						
b. From Local Boards—						
i. Education ..						
ii. Medical ..	575			770		
iii. Other purposes ..						
c. Other grants and contributions—						
i. Education ..	200			200		
ii. Medical ..	300			300		
iii. Other purposes ..				1115	11	8
6. MISCELLANEOUS—						
a. Recoveries on account of service rendered to private individuals—						
i. Private scavenging ..	190	14	6	190		
ii. Other purposes ..						
b. Other items—						
i. Fishery rents ..				195		
ii. Refunds of Expenditure of previous year ..				25		
iii. Fees for numbering carts, &c.		2				
iv. Other items	4	4		195	4	6
Carried over ..				15554	12	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 ..				15554	12	0	17160		
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 ..				131 ² 2 ² 9		9	60		

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 seven} ~~the first~~ classes. *G.O. No. 1200 mms: dated 9/12/95*
2. Tax on buildings is levied at $\frac{6}{4}$ per cent., and tax on land at $\frac{6}{4}$ per cent. of rent value. *of lands outside the town site*
3. Water tax on buildings and lands is levied at $\frac{6}{4}$ per cent. *on lands within the town site as stated in the note to Statement I of 1894/95*
4. Tax on vehicles and animals is levied at half the maximum rates. *3 G.O. 1867 mms: 27/4/12/94*
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 50 mms: dated 15 January 1954/147 mms: 27/1/February 1895
8. The house-tax registers were last revised in the official year 1895/96.
9. The total extent of land assessed is 157.59 acres.
10. The mode of estimating the annual rental of houses and lands is as follows: *given in the Annual Report for 1896/97*

Statement II.

Expenditure from the Municipal Fund of the Town of *Sivillipattinam*
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.
GRANT I—(Public Works)—									
1. NEW WORKS—									
a. Communications	615	15	1				700	-	-
b. Buildings	252	8	6				730	-	-
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements				868	7	7			
2. REPAIRS—									
a. Communications	1022	12	3				1130	-	-
b. Buildings	497	2	2				550	-	-
c. Drainage—									
i. Repairs to works ..	43	1	10				60	-	-
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	228	11	-				255	-	-
ii. Establishment	155	11	-				156	-	-
iii. Contingencies	-	8	-				-	-	-
e. Miscellaneous public improvements				1947	14	3			
3. ESTABLISHMENT	240	-	-				242	-	-
Contingencies	9	11	11	249	11	11			
4. TOOLS AND PLANT AND OTHER STORES	60	5	-	60	5	-	90	-	-
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 ..				3126	6	9	3913	-	-
GRANT II—(Education)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..									
b. Stipends to Normal students &c.	73	2	4				75	-	-
Contingencies	3	3	-	76	5	4			
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..				76	5	4	75	-	-

Statement II—cont.

Heads of Account.	1896-97.			Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.		
Brought forward ..	RS.	A.	P.	RS.	A.	P.
GRANT II—(Education)—cont.						
ii. On Salary Result System—						
a. Fixed Payments ..	490	2		495		
b. Result Grants ..	144	1	6	150		
c. Contingencies ..	101	11	3	735	14	9
3. SALARY GRANTS ..				90		
4. RESULT GRANTS ..	812	7		812	7	
5. COMBINED GRANTS—						
a. Fixed payments ..						
b. Result Grants ..						
6. INSPECTION—						
a. Contributions to Local Boards..	75			60		
b. Municipal Inspectors—						
i. Establishment ..						
ii. Contingencies ..				75		
7. MISCELLANEOUS—						
a. Buildings, furniture, &c., grants.	50			50		
b. Common gymnasium—						
i. Establishment ..						
ii. Contingencies ..						
c. Other items ..				50		2
Total, Grant II ..				1749	11	1
GRANT III—(Sanitation and Medical Services.)						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1995	2	1	2005		
b. Medicines and Supplies	734	2	10	700		
c. Diet of Patients ..	169	14		170		
d. Sundries and Contingencies ..	223	9	11	185		
e. Contributions to Local Boards..				3120	4	10
Carried over ..				3128	4	10

Statement II—cont.

Heads of Account.	1896-97.			Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.		
Brought forward ..	RS.	A.	P.	RS.	A.	P.
GRANT III—Sanitation and Medical Services—cont.						
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	50			16		
ii. Sanitary Inspection ..	46			11		
iii. Medical reserve staff ..	13			2		
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff ..						
c. OTHER CONTRIBUTIONS ..				117		
3. VACCINATION—						
a. Establishment ..	164	5	4	165		
b. Contingencies ..	234	13	6	215		
c. Contributions to Local Boards ..				399	2	10
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment ..	120			120		
b. Contingencies ..	28	3	6	20		
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—						
a. i. Establishment ..	2377	8	10	2390		
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	360	3	11	480		
b. Private scavenging—						
i. Establishment ..	196	11	4	200		
ii. Contingencies, such as cost of scavenging carts, &c. ..				200		
c. Cholera charges ..	29	3	6	50		
d. Contingencies ..	45	1	7	40		
<i>Cfairs and festivals</i>	177	8	11	160		
Total, Grant III ..				6979	5	11

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	15						15		
b. Others	129			15			100		
Refunds of other than current collections.	20	6		164	6		100		
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				15610	121		16405		
Balances—									
a. Municipal Fund	2171	9	11	2169	4	9	2896		
b. Endowments	76	15	8	2248	9	7	89		
c. Water tax Fund									
Grand Total ..				17856	58		19390		

NOTE TO STATEMENT II.

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

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance.. { Cash ..	2248	9	7
Deposits to be adjusted ..	940	9	9	Securities ..			
Other Liabilities (in detail) ..				Deposit Balance .. { Cash ..	445	9	9
Cash balance on 31st March 1897 being undischursed pay	252			Securities ..	495		
This balance is included in the sum of Rupees 2248.9.7 shown under Assets.				Sinking Fund of loans ..			
				Funded Capital of endowed institutions, Hospitals, &c. ..	9100		
				Total ..	12289	3	4
				Value of Premises, &c. ..	11630		
				Do. of Tools and plant ..	81	6	
				Do. of Live stock ..			
				Do. of Furniture ..	300		
				Arrears of taxes, &c. ..	1322	15	2
				Other assets (in detail) ..	1323	12	2
				Avenue trees ..	1100		
				Conservancy Cart ..	110		
				2 rubbish Cart Rs 35- ..			
				Freight Cart - 50 ..	14545		
				2 Sewage Water Cart. 25- ..	14544	3	2
				Claims—			
				Advances Recoverable—			
				Permanent advance ..	80		
				Advances for works, &c. ..			
				Total ..	80		
Total ..	940	9	9	Grand Total ..	26913	66	
	942	14	11		26914	56	

Undischursed pay should not be transferred to deposits. The instructions contained in Official Memo no: 816 dated 3rd August 1897, were apparently issued through inadvertence, as they are opposed to article 247(a) of the Civil Account Code. The correct procedure is to reduce the Charge against the Service head, and increase the balance.

Abstract of Deposits Account for the year 1886-97.

Abstract of Deposits Account for the year 1886-97.

*Details of Balance.

Statement IV-A.—Municipality of Springfield.

Statement IV-A.—Municipality of Drumheller. Demand, Collection, and Balance Statement for the year 1896-9

CURRENT.

[illegible]

Statement IV-B.—Municipality of *Swindon* Demand, Collection, and Balance Statement for the year 1896/97—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.	..	..	440 8.	..	440 8.	..	359 8.	..	6 3.	..	72	..	3	..	1895-96
2. " on buildings	..	..	31 8.	..	342 15 1	..	222 6	..	..	..	29 14.	..	84 0 7	..	1894-95-96
3. " on lands	..	..	..	..	136 2 11	..	105 7 1	..	..	..	..	..	30 11 10	..	1895/96
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. Rent of lands	..	..	17 14.	..	17 14.	..	14 15 6	..	..	..	21.	..	15 6	..	1895/96
11.	..	..	49 7 6	..	49 7 6	..	35 26	..	14 5.	..	..	..	..	..	
12.	..	..	..	..	..	..	..	..	..	..	..	..	115 9 11	..	
13.	..	..	..	..	..	..	..	..	..	..	..	..	1208 20	..	
14.	..	..	..	..	..	..	..	..	..	..	..	..	1223 72 2	..	

15

1895-96
1894-95-96
1895/96

1895/96

115911
120822
123722

16

STATEMENT V.—Abstract of transactions under advances.

	RS.	A. P.
(1) Total amount outstanding at the beginning of the year	6729	
(2) Amount advanced during the year	144	
Total	21129	
(3) Amount adjusted during the year—		
(a) On account of advances made during the year	129	
(b) Do. previous years	229	
Total amount outstanding at the end of the year*	80	
Total	21129	

* Details of Balance.

1895/96. Permanent Advance with
the Municipal Treasurer — 50—
Do. with the Chairman — 15— 65—
1896/97 Do with the Municipal
Treasurer — 15—
80—

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	REMARKS.
<u>Statement I</u>				
7 (d) Advances				
ii Others	131 29	2 29	-129	(1) Elimination of the Amount from both sides of the Account, being advances made and adjusted in the year.
<u>Statement II</u>				
Advances Recoverable				
b. Others	129		-129	
<u>Grant III</u>				
5 (a) i. Establishment	2377 8	2375 2 11	-2 5 2	(2) Unauthorised pay in - correctly debited to the same head concerned, now removed and added to the balance.
Municipal Fund balance	2169 49	2171 9 11	+2 5 2	(3) Vide remarks (2) above
<u>Statement iv A.</u>				
<u>D.C.B. (Current)</u>				
2. Tax on Building Col. 2.	4791 4	4792 3	+ 15	(4) Rectification of error in totalling
Col. 8	409 8 6	410 7 6	+ 15	
<u>Statement in B</u>				
<u>D.C.B. (Ancient)</u>				
1. Tax on Arts				
Column 5 - Collected	3628	369 8	- 3	(6) Rectification of error
Column 6 - Remitted	3	6	+ 3	
Corresponding alterations have been made in the totals, and in the balance of the Deposit Statement				

Statement of Differences—*cont.*[illegible]

When given copying
When copied 11-12-77 189
When examined
When signed 1-1/12

AD AGAIN G.O., No.
189

DATED

MENT No.

LOSURES TO C. No.

OF GOVERNMENT

A A A A A A A

OF GOVERNMENT.

MENT WITH DITTO.

NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

Copy in full.
Not to be copied.
Copy abstract only.
Copy heading only.