

INDEXED. *11/18*

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 665 *M.*

DATED 23-3-97

DESPATCHED

[Despatch Abstract.]

Accounts

*Recording with remarks, report on the audit
of the — of the Balajipet Municipality for 1895-96*

BACK PAPERS.

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

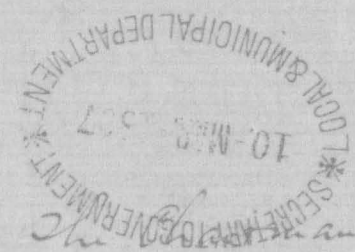
FURTHER PAPERS.

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

Local & Munl. (1897) Department.

CURRENT No. 1088M

From



Municipal Council, Walajapet.

Mis.

Order No. 665 mis. 23/3/97

Recorded

No. 165

2. ~~It is to be regretted that~~ the results of the audit are characterised as ^{by the Auditor} most unsatisfactory. The ~~Government~~ however, trusts that the Chairman will forward to Govt. an explanation of the irregularities referred to in para 2 of the Auditor's report.

Dated

6th March 1897.

Received 10-3-1897

Registered 10-3-1897

Enclosures

Spare copies

3. The audit report should have been placed before the municipal Council as required in G.O. No. 990 L.F. of 16th August 1896, and a copy of its resolution submitted to Government; and it should not have been delayed so long in the municipal office.

SUBJECT.

Forwarding the Audit Report for 1895-96.

V.R.
22/3/97

22/3/97

24/3/97

To The Chairman Municipal Council, Walajapet.
" Accountant General

15/4/97

BACK PAPERS.

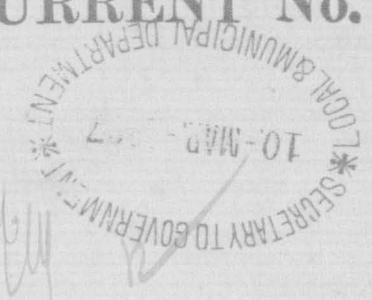
G.O.	No.	Department.	Date.
	1631	m	96
	1683	m	95
	990	25	86

FURTHER PAPERS.

G.O.	No.	Department.	Date.

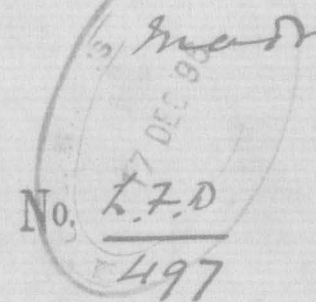
Local & Munl. (1896) Department.

CURRENT No.



From

The Accountant General
Madras.



Order

Dated 14th December 1896

Received

Registered

Enclosures

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SUBJECT.

Forwarding Municipal
audit Report of Walakapet
Municipality for the year
1895-96.
CURRENT No. 2282 Encl. 6

DATED 17-12-96.

For J. B. Rymer
Collector.

DESPATCHED
178 DEC. 96

Ch. 20
16-12-1896

1/1087 mof 1897

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 4th November 1896.

To

THE Accountant General
Madras.

SIR,

I have the honor to submit the following report on ^{the District Municipal Auditor's} ~~my~~ recent audit of the accounts of the Wallajapet 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. 4586-8-3, 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 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 ^{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. 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.

1. The result of the audit was most un-
-satisfactory.

2. In many cases, payees and other receipts were not forthcoming both in support of ordinary payments, and for advances. In the latter case also, detailed bills in adjustment of the sums so advanced were not always produced. It was not possible therefore for the auditor to satisfy himself that the amount had been paid to the proper parties, and in the case of advances, that the sums had been legitimately expended. Similar irregularities were noticed last year, but notwithstanding their being brought to light, no improvement is observable in the present audit.

3. The annual statements were full of inaccuracies (Vide statement vi attached to this report) and the Cash Book and ledger were also most carelessly maintained.

I have &c.

(Sd) W. J. Williamson

Inspector of Local Funds.

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

2. The attention of Government is drawn to the Inspector's remarks.

For H. G. S. }
Actg. Secy. }
Decr 96 }

W. H. Harrison
Offg. Accountant General.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Wallajahpet 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	2297	3	4				2300			
b. Endowments				2297	3	4				
c. Water-tax Fund										
Total				2297	3	4	2300			
2. MUNICIPAL RATES AND TAXES—										
a. Tax on arts, &c. (section 53) ..	1933	6	"				1850			
b. Tax on buildings (section 63) ..	3183	9	"				3100			
c. Tax on lands (section 63) ..	366	5	6				330			
d. Water-tax on buildings and lands (section 75)										
e. Tax on vehicles with springs and palanquins (section 77) ..	210						215			
f. Tax on animals (section 77) ..	499	12					550			
g. Tax on carts and other vehicles without springs (section 85) ..	806						810			
h. Tolls (section 91)—										
Gross receipts 2890 - - -										
Less Local Fund share 963-5-4	1912	7	3				1920			
i. Penalties on account of—										
i. Tax on arts	2	8	"				5			
ii. Tax on buildings	6	8					10			
iii. Tax on lands	3	1					10			
iv. Water-tax on buildings and lands										
v. Tax on vehicles, &c. ..		8					}			
vi. Tax on animals		9								
vii. Tax on carts, &c. ..		1								
viii. Evasion of tolls										
				8924	10	9				
3. REALIZATIONS UNDER SPECIAL ACTS—										
a. Pounds										
b. Ferry rents										
c. Fees under Act II of 1888 ..	95			95			100			
Carried over				9019	10	9	8903			

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 ..				9019	10	9	8200		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands ..									
ii. Rent of buildings ..	3	8	"						
iii. Avenue receipts ..	110	7	6				70		
iv. Fees from Travellers' Bungalows ..									
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c. ..	22	8	"				30		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	41	6	"				50		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	733	1	"				700		
d. i. Fees from educational institutions ..	2904	14	3				2720		
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 ..	672	3	4				675		
ii. " slaughter-houses. ..	187	3	6				190		
g. Other fees ..									
i. Distraint fees ..	18	"	6				30		
ii. License fees ..	188	8	"				220		
iii. Cart-stand fees ..	42	"	"				44		
iv. Fees from extracts from Birth and Death Registers ..									
h. Fines under Municipal and other Acts ..	140	9	"				150		
i. Interest on investments—									
i. General, including choultries ..									
ii. Educational ..									
iii. Medical ..									
j. Premium on loans ..				5064	5	7			
Carried over ..				14083	15	10	12796		

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 ..				14083	15	10	13756		
13800									
5. GRANTS AND CONTRIBUTIONS--									
a. From Government--									
i. Education--									
Normal stipends ..									
Buildings ..							80		
Municipal Schools ..	26	10	8						
Other purposes ..									
ii. Medical ..	31	11	2				30		
iii. Other purposes--									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards--									
i. Education ..									
ii. Medical ..	635						640		
iii. Other purposes ..									
c. Other grants and contributions--									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..									
763 5 10									
6. MISCELLANEOUS--									
a. Recoveries on account of service rendered to private individuals--									
i. Private scavenging ..	295	15	6				350		
ii. Other purposes ..	5	7	2						
b. Other items--									
i. Fishery rents ..	22	10					210		
ii. Refunds of Expenditure of previous year ..	10	2	6						
iii. Fee for numbering carts, &c.	17	4							
Other items ..	10	12							
Carried over ..	5		5	15209	8	10	15098		
15202-3-7									

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 ..				15209 ²	8 ³	10	15090		
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 ..	25			24	2	2			
ii. Others ..	137	1	1	162	1	1			
	24	2	2						
Total Receipts ..				15226	5	9			
Add opening balance..				15371	9	11	18090		
				2297	3	4	2303		
Grand Total ..				17668	13	3	17390		

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of ... in Statement II and when these are recovered ...

* 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 $\frac{\text{the first--}}{\text{all}}$ classes.
2. Tax on buildings levied at _____ per cent. and tax on lands at _____ per cent. of rent value, 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. _____ per cart per annum.
6. Tolls are levied at _____ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.
8. The house-tax registers were last revised in the official year _____ and the land tax registers in the _____
9. Total extent of land assessed is _____ acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement II.

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

Wallajapet

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.
GRANT I—(Public Works)—										
1. NEW WORKS—										
a. Communications		50	.	.						
b. Buildings		113	1	4				115	.	.
c. Drainage		12	.	.						
d. Water-supply										
e. Miscellaneous public improvements		30	8	2				30	.	.
2. REPAIRS—										
a. Communications		898	4	4				1000	.	.
b. Buildings		274	15	3				290	.	.
c. Drainage—										
i. Repairs to works		269	10	8				300	.	.
ii. Establishment for flushing drains, &c.										
d. Water-supply—										
i. Repairs to works, machinery, &c., ...		105	9	9				90	.	.
ii. Establishment		219	13	8				240	.	.
iii. Contingencies		2	6	.						
e. Miscellaneous public improvements										
3. ESTABLISHMENT		155	12	5				160	.	.
4. TOOLS AND PLANT AND OTHER STORES		81	5	1				50	.	.
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					2213	12	3	2275	.	.
GRANT II—(Education)—										
1. TRAINING SCHOOLS—										
a. Contributions to Local Boards..										
b. Stipends to Normal students ..										
2. MUNICIPAL SCHOOLS—										
i. ON Salary System—										
a. Establishment		1531	9	2				1560	.	.
b. Contingencies		138	11	4				170	.	.
Carried over					1670	4	6	1730	.	.

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 ..				1670	4	6	1730		
GRANT II—(Education)—cont.									
ii. On salary Results System—									
a. Fixed Payments	1355	7	10				1375		
b. Results Grants	269	4					260		
c. Contingencies	194	1	4				180		
3. SALARY GRANTS									
4. RESULTS GRANTS	40	12					50		
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment									
ii. Contingencies									
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment	120						120		
ii. Contingencies	23	19					20		
c. Other items				2003	5	10			
Total, Grant II ..				3673	10	4	3735		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	814	11	4				810		
b. Medicines and Supplies ..	346	14	3				300		
c. Diet of Patients	192	8	4						
d. Sundries and Contingencies ..	163		2				200		
e. Contributions to Local Boards..									
Carried over ..				1170	3	6	1324	9	9

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 ..				1324	9	9			
				1170	3	6			
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	72	.	.				40	.	.
ii. Sanitary Inspection ..	49	.	.				50	.	.
iii. Medical reserve staff ..	9	.	.				10	.	.
iv. Cutlers' Establishment ..	3	.	.				.	.	.
b. CONTRIBUTIONS TO LOCAL BOARDS, &c, FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	103	12	.				110	.	.
b. Contingencies ..	127	.	8				120	.	.
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	141	8	.				140	.	.
b. Contingencies ..	7	5	1				10	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a. i. Establishment ..	1646	6	9				1670	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	296 306	11	8				350	.	.
b. Private scavenging—									
i. Establishment ..	351	6	5				390	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	70	5	1				50	.	.
c. Cholera charges ..							10	.	.
d. Contingencies ..	49	12	4				360	.	.
e. Removal of pinklypears ..	272	3	9			7 9			
				4368	11	3			
				4534	1	6	4560	.	.
Total, Grant III ..									

[illegible]

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 189 -9 ..		
	Detail of Minor Heads.			Totals of Major Heads.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent.									
b. Others	15	12	.	15	12	.			
Refunds of other than current collections.	10	9	.	10	9	.			
Discount	9	4	4	9	4	4			
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				12936	13	4	13082	5	.
Balances—									
a. Municipal Fund				4586	12	1	3920	.	.
b. Endowments									
c. Water-tax Fund									
Grand Total ..				17523	9	1	17668	13	3
							17390	.	.

NOTE TO STATEMENT II.

Position of the Municipality of

Wallajapet on 31st March 1896.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans				Municipal Balance.. {			
Deposits to be adjusted ..	288	7	4	Cash	4586	8	3
Other Liabilities (in detail) ..				Securities		3	6
				Deposit Balance .. {	288	7	4
				Cash			
				Securities			
				Sinking Fund of loans			
				Funded Capital of endowed institutions, Hospitals, &c.			
				Total ..	4874	15	7
				Value of Premises, &c.	5258	1	4
				Do. of Tools and plant	3924	12	5
				Do. of Live stock	175	.	.
				Do. of Furniture	876	.	.
				Arrears of taxes, &c.	9	1	.
				Other assets (in detail) <i>Cash stand</i>	31	.	.
				<i>lease (one year)</i>			
				Total ..	10273	14	9
				Claims—			
				Advances Recoverable—			
				Permanent advance	25	.	.
				Advances for works, &c.	118	4	.
				Total ..	143	4	.
				Grand Total ..	16292	24	.
Total ..	288	7	4				

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

	RS.	A. P.	RS.	A. P.
Balance brought forward ..	614	58		
1. Deposits by Appellants ..			1. Credited to Municipal Funds ..	
2. Do. by Renters ..	359	14	2. Returned to Appellants ..	
3. Do. by Contractors ..	271		3. Do. to Renters ..	
4. Do. as Security by Municipal Servants ..	50		4. Do. to Contractors ..	
5. Deposited for the execution of work for which Private Parties are liable ..	22	96	5. Do. to Municipal Servants ..	
6. Other Deposits under the Act or bye-laws ..	29	119	6. Do. to Parties ..	
			7. Paid to Claimants ..	
Total Receipts ..	703	76		
Grand Total ..	1324	135	Total ..	29 98
			Balance ..	1036 81
			Grand Total ..	288 74
				1324 135

Details of Balance.

	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	Total.		REMARKS.
													Rs.	A. P.	
Appellants' Deposits ..															
Renters do. ..															
Contractors' do. ..															
Municipal Servants' do. ..															
Deposits for Work ..															
Miscellaneous Deposits, viz.															
Total ..															

Statement IV-A.—Municipality of *Wallajapet* 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.	RS.	RS.	RS.	RS.	RS.	RS.
	A	A	A	A	A	A	A
	P.	P.	P.	P.	P.	P.	P.
1. Tax on arts, &c.	1966	24	1941	1897		43	
2. " on buildings	3166		3166	3160		5	
3. " on lands	362		362	362			
4. Water-tax on buildings and lands	2890		2890	2870			
5. Tolls (gross receipts)	670		670	672			
6. Market rents	187		187	187			
7. Slaughter-house fees	42		42	42			
8. Rent of cart-stands	305		305	293	11		
9. Private scavenging fees	207		207	207			
10. Tax on Vehicles.	492		492	492			
11. Animals.	804		804	804			
12. Carts.	191		191	185			
13. License fees & Fandals.							
14.							

* Includes interest.

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.	
			RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Tax on arts, &c.	..	42 8	43	..	35 8	..	..	..	7 8	..	..	..	..	..
2. " on buildings	..	23 4	23	..	23 4	..	..	..	..	..	..	..	..	..
3. " on lands	..	4 2	4	..	4 56	..	..	..	..	..	..	..	..	..
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. Tax on vehicles.	..	2 4	2	..	2 4	..	..	..	..	..	..	..	..	..
11. Animals.	..	5 8	3	..	3	..	..	..	..	..	..	..	..	..
12. Carts.	..	4	9	..	7 2	..	..	..	..	..	..	..	..	..
13. License fees.	..	3	8 6	..	2 3	..	..	..	..	..	..	..	..	..
14.	..	3	..	..	..	..	..	..	..	..	..	..	..	..

STATEMENT V.—Abstract of transactions under advances.—

(1) Total amount outstanding at the beginning of the year	..	..	..	RS.	A. P.
(2) Amount advanced during the year	..	..	..	697	2
Total	..	..	..	848	12 2
(2) Amount adjusted during the year—					
(a) On account of advances made during the year	..	..	..	681	6
(b) Do. previous years	..	..	..	24	2 2
Total amount outstanding at the end of the year*	..	..	..	143	4
Total	..	..	..	848	12 2

* Details of Balance.

24-6-93. Process fees — 8—

13-9-93 Kannigasaba Mudali for obtaining copies — 2-8—

5-12-93. Appavon Pillai for bringing Sapat. — 4—

10-1-94. Advance to a Pleader — 7-4—

do — to cart hire & balla — 3—

do — do — do — 4-2—

29-1-94. Pleader Venkatakrishna Mudali for conducting a case in the High Court — 35—

3-2-94. Commission on money order — 4—

19-3-94. Councillor Venkatakrishna Mudali for digging a well — 7—

31-3-94. do — for blocking up a Jubilee Hall — 3—

5-4-94 Permanent advance to Head Clerk — 25—

5-4-94 Councillor Venkatakrishna Mudali for sinking a well — 15—

6-6-94. Bearing charges — 4-2—

11-9-94. Stamps in O.S. No. 44 of 94 — 4-8—

12-9-94 Venkatakrishna Mudali for proceeding — 10—

30-11-94. do — for conducting a case in the High Court — 15—

do — do — for flower pots — 3—

26-1-95. Councillor Viswanatha Aiyar for ballads — 6-8—

11-1-96. do — do — do — 2—

21-2-96. do — for printing prospectus for procuring zamindari — 7—

22-3-96. Councillor Viswanatha Aiyar for stamps — 4—

143-4—

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less.		
<i>Receipts</i>							
(1) 4. b. ii Produce of land fundal re-	22	8	26	5	+ 3	13	Transferred with reference to the off memorandum issued by Government.
(1) ca 4. b. i Distraint fees	18	6	18		-	6	Rectification of erroneous addition to Rs 18.
2) 6 ca ii other purposes	5	7	1		- 5	6	Advances recovered on account of previous year wrongly shown against this head instead of against "Advances Recovered" —
3) 6. iv Other items	10	12	5	5	- 5	11	(a) Rs 1-9-0 was eliminated from both sides of the account i.e. from "other items" of the receipt side and from "Refund of other than Current Collections" being the amount paid by and returned to a party within the year, by 0. 5. 7 being, excess payment made to a Contractor and recovered within the year, was eliminated from both sides of the account. C) For Rs 3-13-0 vide item 1 above
4) 7 d. Advances							
i. Permanent advances	25				- 25		} Rectification of fictitious entries made to agree with the closing balance of the Treasury pass book.
ii. Others	137	1	24	2	- 112	14	
<i>Expenditure</i>							
Grand I. 2. Repairs							
5) a) Communication	898	9	898	6	-	5	vide remarks against item 3 (b) supra.
b) water supply							

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less.		
6) ii Establishment	219	13 8	219	9 10	-	3 10	undisbursed pay of a municipal subordinate wrongly transferred to Deposits was eliminated from the deposit account and shown in abatement of outlay.
7) 2. Repairs. b. Buildings	274	15 3	274	9 3	-	6 "	Transferred to front iv 2 (b) being slaughter House Contingencies
8) front iii 1. Hospitals & Dispensaries b. Medicines & Supplies	346	14 3	192	8 "	-154	6 3	This amount represents the difference between the amount remitted to the Treasury by the Municipality for purchasing medicines from Messrs Bonyay & Borebridge 170 and the amount actually paid to that firm. This amount which was credited in the sub. Treasury Pass Book in January 1896 on the advice of the Accountant General in his letter No. J.A.B. 519 dated 20 th December 1895, was omitted to be adjusted in the Municipal accounts in abatement of outlay. To make up this difference and to agree with the Pass book balance the accounts were cooked, by crediting certain advances which were made and adjusted within the year

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.
				by not adjusting certain advances appertaining to the previous year & by fictitiously removing Rs 10.13.10 from Grant II (d) office contingencies
(9) 5-a ii Other Charges	306 11 8	295 11 8	-11 "	Transferred to Grant IV. g. other charges III
(10) Grant IV 2. ii b Slaughter house contingencies	3 31	3 91	+6 "	Vide remarks against item 7 above
(11) 6.6 purchase of Sudo &c	25 71	25 71	+ "	Rectification of erroneous omission
(12) 9.5 V other items	89 157	87 157	-2 "	Transferred to Grant II (d) office contingencies being subscription to the St. Gazette
(13) 9 vi Rent of cart stand Grant II	" "	11 "	+11 "	Vide remarks against item 9 above
(14) 6 ii Purchase of account books	121 75	215 41	+94 68	Transferred this head from (d) office contingencies being cost of account books &c
(15) d. office contingencies	255 410	173 14	-81 610	(a) For 94.6.8 vide remarks against the preceding item (b) For Rs 2.0.0 vide remarks against item 2 above (c) Rs 10.13.10 vide latter portion of remarks against item 8 above

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.
(16) Refiners of other than current collection Statement III	10 9 "	9 "	-1 9 "	(d) 0-2-0 Rectification of omission -94-6-8 +12-15-10 -81-6-10 vide remarks against item 3 (a) above
6 Other deposits	29 11 9	22 96	-7 23	(a) 6.14.5 was eliminated from receipt and charge sides of Statement being undistributed wages of Municipal subordinates wrongly transferred to deposit (b) For 0.3.10 vide remarks against item 6 above
5 Paid to Municipal Servants	6 14 5	" "	-6 14 5	Vide remarks against (a) of the preceding item
2 (a) Establishment	1531 9 2	1543 9 2	+12 "	Pay of sweepers erroneously shown under contingencies instead of under "Establishment"
(b) Contingencies	135 11 4	126 11 4	-12 "	
ii Salary result				
(a) Fixed payments	1355 9 11	1375 7 10	+19 13 11	Pay of Sweepers transferred from contingencies to Establishment
(b) Contingencies	194 1 11	174 4 "	-19 13 11	

LOCAL FUND (189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,

LOCAL AND MUNICIPAL DEPARTMENT,

FORT ST. GEORGE, THROUGH THE

CHAIRMAN, MUNICIPAL COUNCIL,

AND THE COLLECTOR OF

No.

Dated

Received

189 .

No.

Subject.

Forwarding report on the Audit of the
accounts of the _____ Municipality
for the year 189 -9 .

No. 165.

MUNICIPAL OFFICE,

WALAJAPET,

Dated 6th March 1897.

From

M. R. Ry.

C. VENKATASUBRAYALU REDDI GARU,

Chairman, Municipal Council,

WALAJAPET.

To

The Secretary of Govt.
Local & Municipal Department,
Fort Saint George.

Sir,

I have the honor to forward
herewith the Audit Report of this Municipality
for 1895-96.

2. The several discrepancies noticed have
been noted and instructions have been
issued against their recurrence. They are
chiefly due to change of hands in the
Office Establishment.

3. As regards the advances adjusted
vouchers were presented probably by the
Councillors concerned but mislaid in the Office.

I have the honor to be,

Sir,

Your most obedient Servant,

P. S. S. Chetty
for Chairman

6.3.97

189

From

THE CHAIRMAN, MUNICIPAL COUNCIL,

Walajapet.

To

Dated 189

Despatch 189

No.

Enclosures:-

SUBJECT.

Given for copying
on copied 23/3/189
on examined
on signed 23/3

ADAM G.O., No.
189

DATED

MENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DETAIL

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

H.2.-

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only