

INDEXED. *ML*

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 718 M.

DATED 29-3-97

✓
DESPATCHED

[Despatch Abstract.]

Account
Recording report on the audit of the
of the Public Works 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.

1023
8-3-97

Am
18/3/97

From The Accountant General
Madras.

Misc

Order No 718 muni 29/3/97

Recorded.

18
25/3/97

25/3/97

No. L.F.O
666.

Dated 5th March 1897.
Received 17-3-1897
Registered 17-3-1897
Enclosures
Spare copies

SUBJECT.

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

To the Accountant General
Viz. 29/3/97

25/3

BACK PAPERS.

G.O.	No.	Department.	Date.
	412	m	%
	1160	m	%
	990.	m	16-7-88.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated February 1897.

To

THE Accountant-General
Madras.

SIR,

I have the honor to submit the following report on ^{the District Municipal Auditor's} recent audit of the accounts of the Palni 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. 3771-15-6, 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 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 the honor to be
Sir,
your obedient servant
(sd) W. G. F. Williamson
Assistant Accountant-General
and Inspector of Local Fund Accounts.

666

Fort-Saint-George
Accountant-General's Office
5th March 1897

U. Manion

Offr. Accountant-general

allw

B. No 20 1023 of 20

Paul 8/10.3-27

Forwarded to the Chairman, Municipal Council, Patna.

Inst
7397

Madura Colep
offici

Wm
Collector

10.3.97

No 21

Forwarded to the Secretary to Government, Local and
Municipal Departments, Josh Saint George.

Principal office
Palmer
16 March 97

G. S. Pineda
Chairman

* gross receipts from Tolls - Rs. 7012-9-11
deduct cost of repairing Toll sheds. 20-10-10 2
Net receipts Rs. 6991-15-1

STATEMENT I

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

Heads of Account.			1895-96.			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	..	..	1144	7	9				1150	.	.
b. Endowments	..	..									
c. Water-tax Fund	..	..				1144	7	9			
Total	..	..				1144	7	9	1150	.	.
2. MUNICIPAL RATES AND TAXES—											
a. Tax on arts, &c. (section 53)	..	..									
b. Tax on buildings (section 63)	..	..	3691	.	.				3400	.	.
c. Tax on lands (section 63)	..	..	218	4	.				200	.	.
d. Water-tax on buildings and lands (section 75)	..	..									
e. Tax on vehicles with springs, and palanquins (section 77)	..	..	52	8	.				50	.	.
f. Tax on animals (section 77)	..	..	512	10	.				450	.	.
g. Tax on carts and other vehicles without springs (section 85)	..	..	471	.	.				450	.	.
h. Tolls (section 91)—											
* Gross receipts	7012-9-11										
Less Local Fund share	2330-10-5		4681	15	6				4700	.	.
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	..	..				9627	5	6			
3. REALIZATIONS UNDER SPECIAL ACTS—											
a. Pounds	..	..									
b. Ferry rents	..	..									
c. Fees under Act II of 1888	..	..	50	.	.	50	.	.			
Carried over	..	..				9677	5	6	9250	.	.

STATEMENT I—cont.

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 ..				9677	5	6	9250	-	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	13	8	.				10	.	.
ii. Rent of buildings ..									
iii. Avenue receipts ..	4	11	6				10	.	.
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..	31	8	.						
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	32	11	3				30	.	.
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	55	8	.				60	.	.
d. i. Fees from educational institutions	85	.	.				90	.	.
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depot ..									
e. i. Sale-proceeds and composition fees of medicines ..	6	4	6				10	.	.
ii. Other Hospital receipts ..	12	13	.						
f. i. Income from markets ..	1273	14	9				1250	.	.
ii. „ slaughter-houses ..	260	5	11				260	.	.
g. Other fees									
i. Distraint fees	7	15	.				10	.	.
ii. License fees	211	15	.				150	.	.
iii. Cart-stand fees ..									
iv. Fees from extracts from Birth and Death Registers ..	.	8	.						
h. Fines—									
i. Fines under Municipal and other Acts	308	6	.				300	.	.
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				2305	-	11			
Carried over ..				11982	6	5	11430	-	.

Statement II—cont.

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 ..					11982	6	5	11430		
5. GRANTS AND CONTRIBUTIONS—										
a. From Government—										
i. Education—										
Normal stipends ..	..	41		2				40		
Buildings ..	..									
Municipal Schools ..	..									
Other purposes ..	..									
ii. Medical ..	..									
iii. Other purposes—										
Communications ..	..									
Water-supply ..	..									
Drainage ..	..									
Sanitation ..	..									
Other purposes ..	..									
b. From Local Boards—										
i. Education ..	..									
ii. Medical ..	..	1000						1000		
iii. Other purposes ..	..									
c. Other grants and contributions—										
i. Education ..	..									
ii. Medical ..	..									
iii. Other purposes ..	..				1041		2			
6. MISCELLANEOUS—										
a. Recoveries on account of service rendered to private individuals—										
i. Private scavenging ..	..	645	10	6				600		
ii. Other purposes ..	..									
b. Other items—										
i. Fishery rents ..	..	702						700		
ii. Refunds of Expenditure of previous year ..	..									
iii. Fees for numbering carts, &c.			10							
iv. other items - deposit credited to Municipal Funds			4		1348	8	6			
Carried over ..	..				14371	15	1	13770		

Heads of Account.	1895-96.								
	Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14371	15	1	13770	-	-
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	3	10		3	10				
Total Receipts ..				14375	9	1	13770		
Add opening balance ..				1144	7	9	1150		
Grand Total ..				15520		10	14920		

Expenditure on toll tickets and process fees and overpayments to District Boards on account of Statement II, and when these are recovered, the recoveries should be credited to the account of toll tickets.

						15520	.	10	14920	-	.
--	--	--	--	--	--	-------	---	----	-------	---	---

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.

- NOTE TO STATEMENT I.
1. Tax on arts, &c., is levied on $\frac{\text{the first} -}{\text{all}}$ classes.
 2. Tax on buildings is levied at $7\frac{1}{2}$ per cent., and tax on land at $7\frac{1}{2}$ annas $\frac{\text{per cent. of rent value.}}{\text{for every 80 square yards.}}$
 3. Water tax on buildings and lands is levied at - per cent.
 4. Tax on vehicles and animals is levied at *half* the maximum rates.
 5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
 6. Tolls are levied at $3\frac{1}{4}$ the maximum rates.
 7. License-fees are levied at the rates sanctioned in G O S. *969 m. mis 1213 m. mis 1634 m. mis 1774 m. mis*
25-6-90, 18-8-90, 4-11-90, 17-10-91
4159 m. mis of 2-11-94.
 8. The house-tax registers were last revised in the official year *91-92.* and the land tax registers in the *92-93.*
 9. The total extent of land assessed is 275.44 acres.
 10. The mode of estimating the annual rental of houses and lands is as follows :-
 - a. The annual rental of houses is calculated on measurement at the rate of *8-0, 2-4-0* for every 100 square feet of thatched, tiled and terraced *ing* respectively, while bazaars and bungalows let on rent are *let on the actual rental.*
 - b. The annual rental on lands is calculated at Rs. 15-0-0 & Rs. 3-8-0 per acre of wet and dry lands respectively.

Statement II.

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

Palm

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.
GRANT I—(Public Works)—											
1. NEW WORKS—											
a.	Communications	.. ..									
b.	Buildings	.. ..	589	5	4				2000	.	.
c.	Drainage	.. ..									
d.	Water-supply	.. ..									
e.	Miscellaneous public improvements					589	5	4			
2. REPAIRS—											
a.	Communications	.. ..	1154	5	3				1100	.	.
b.	Buildings	.. ..	45	15	2				300	.	.
c.	Drainage—										
i.	Repairs to works	.. ..									
ii.	Establishment for flushing drains, &c.	.. ..									
d.	Water-supply—										
i.	Repairs to works, machinery, &c.	.. ..	24	10	.				40	.	.
ii.	Establishment	.. ..	65	8	10				70	.	.
iii.	Contingencies	.. ..				1290	7	3			
e.	Miscellaneous public improvements										
3. ESTABLISHMENT			173	4	3	173	4	3	170	.	.
4. TOOLS AND PLANT AND OTHER STORES			31	11	6	31	11	6	30	.	.
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						2084	12	4	3710	.	.
GRANT II—(Education)—											
1. TRAINING SCHOOLS—											
a.	Contributions to Local Boards	.. ..									
b.	Stipends to Normal students	.. ..	117	5	1	117	5	1	120	.	.
2. MUNICIPAL SCHOOLS—											
i.	On Salary System—										
a.	Establishment	.. ..									
b.	Contingencies	.. ..									
Carried over						117	5	1	120	.	.

Statement II—cont.

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 ..							117	5	1	120		
GRANT II—(Education)—cont.												
ii. On Salary Result System—												
a. Fixed Payments				349	10	8				350		
b. Result Grants				99	6					100		
c. Contingencies				49		9	498	1	5	50		
3. SALARY GRANTS												
4. RESULT GRANTS				528	6		528	6		800		
5. COMBINED GRANTS—												
a. Fixed payments												
b. Result Grants												
6. INSPECTION—												
a. Contributions to Local Boards..										50		
b. Municipal Inspectors—												
i. Establishment												
ii. Contingencies												
7. MISCELLANEOUS—												
a. Buildings, furniture, &c., grants.												
b. Common gymnasium--												
i. Establishment												
ii. Contingencies												
c. Other items												
Total, Grant II ..							1143	12	6	1470		
GRANT III—(Sanitation and Medical Services.)												
1. HOSPITALS AND DISPENSARIES—												
a. Establishment				1296	10					1280		
b. Medicines and Supplies ..				514	1					500		
c. Diet of Patients				124	5	4				150		
d. Sundries and Contingencies ..				311	14	3				310		
e. Contributions to Local Boards..							2246	14	7			
Carried over ..							2246	14	7	2240		

Statement II—cont.

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 ..				2246	14	7	2240	.	.
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	56	.	.				20	.	.
ii. Sanitary Inspection ..	38	.	.				30	.	.
iii. Medical reserve staff ..	7	.	.				10	.	.
iv. Cutlers' Establishment ..	3	.	.						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..				104	.	.			
3. VACCINATION—									
a. Establishment ..	122	10	.				120	.	.
b. Contingencies ..	115	11	.				110	.	.
c. Contributions to Local Boards ..				238	5	.			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	131	15	1				140	.	.
b. Contingencies ..				131	15	1			
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment ..	1041	11	7				1050	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1569	.	1				1570	.	.
b. Private scavenging—									
i. Establishment ..	501	14	10				500	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	34	14	1				30	.	.
c. Cholera charges ..							60	.	.
d. Contingencies ..	87	8	2	3235	.	9	100	.	.
Total, Grant III ..				5956	3	5	5980	.	.

* Revenue Hist - As. 15-7-8
Law charges - .. 38-0-0
Humbering carts .. 2-13-3
As. 56-4-11

[illegible]

Statement II—cont.

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 ..											
INTEREST—											
a. On account of last year ..											
b. „ of current year ..											
Advances recoverable—											
a. Permanent			15	-	-						
b. Others			38	9	10	53	9	10			
Refunds of other than current collections.			6	-	-	6	-	-			
Discount											
Pensions and gratuities											
Investment—											
a. In Government securities for purposes other than Sinking Fund											
b In Savings Bank											
Total Expenditure ..						11748	1	4	13600	-	-
Balances—											
a. Municipal Fund						3771	15	6	1320	-	-
b. Endowments											
c. Water tax Fund											
Grand Total ..						15620	-	10	14920	-	-

NOTE TO STATEMENT II.

Position of the Municipality of

Palni

on 31st March 1896.

LIABILITIES.			ASSETS.		
	RS.	A. P.		RS.	A. P.
Balance of Loans ..			Municipal Balance.. { Cash ..	3771	15 6
Deposits to be adjusted ..	1928	11	{ Securities ..		
Other Liabilities (in detail) ..			Deposit Balance .. { Cash ..	1928	11
			{ Securities ..		
			Sinking Fund of loans ..		
			Funded Capital of endowed institutions, Hospitals, &c. ..		
			Total ..	5700	10 6
			Value of Premises, &c. ..	8200	
			Do. of Tools and plant ..	77	
			Do. of Live stock ..		
			Do. of Furniture ..	490	
			Arrears of taxes, &c. ..	253	8
			Other assets (in detail) ..		
			Total ..	9020	8
			Claims—		
			Advances Recoverable—		
			Permanent advance ..	35	
			Advances for works, &c. ..	38	9 10
			Total ..	73	9 10
Total ..	1928	11	Grand Total ..	14794	12 4

Abstract of Deposits Account for the year 1895-96.

	RS.	A.	P.
Balance brought forward ..	1907 14		
1. Deposits by Appellants ..			
2. Do. by Renters ..			
3. Do. by Contractors ..			
4. Do. as Security by Municipal Servants ..			
5. Deposited for the execution of work for which Private Parties are liable ..			
6. Other Deposits under the Act or bye-laws ..			
Total Receipts ..	1983 14		
Grand Total ..	3891 12		

* Details of Balance.

[illegible]

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

Tax.	1	2	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).
		RS.	A P	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A P	RS.	A. P.
1. Tax on arts, &c.		3584 2.	.	.	3584 2.	3521 7.	.	.	.	.	.	44 12.	17 15.
2. " on buildings		177 8.	.	.	177 8.	158 12.	.	.	.	.	.	5 12.	13 .
3. " on lands													
4. Water-tax on buildings and lands													
5. Tolls (gross receipts)		7012 9 11			7012 9 11								
6. Market rents		1273 14 9			1273 14 9								
7. Slaughter-house fees		260 5 11			260 5 11								
8. Rent of cart-stands													
9. Private scavenging fees		690 5 6			690 5 6								
10. Tax on vehicles		55 8.			55 8.	52 8.							
11. Tax on animals		504 4.			504 4.	503 2.							
12. Tax on carts		470 .			470 .	470 .							
13. Rent of lands		13 8.			13 8.	13 8.							
14. License fees		212 7.			212 7.	208 15.							
Total		14254 9 1			14254 9 1	14080 7 1						50 8.	123 10.

Statement IV-B.—Municipality of Palni, 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.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1																
1. Tax on arts, &c.	45	6	137	4	182	10	169	9			8	8	4	9	1893-94 & 94-95	
2. " on buildings	13	8	57	14	71	6	59	8			4	8	7	6	1892-93, 93-94 & 94-95	
3. " on lands																
4. Water-tax on buildings and lands																
5. Tolls	19	1			19	1							19	1	1890-91	15
6. Market rents																
7. Slaughter-house fees	80		58	14	80		40	6					80		1893-94	
8. Rent of cart-stands			11	2	11	2	9	8					18	8	1894-95	
9. Private scavenging fees			2		2		1				1	4		6	—02—	
10. Tax on animals			3		3		3									
11. Tax on carts																
12. License fees																
13.																
14.																
Total	157	15	270	2	428	1	282	15			15	4		129	14	

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STATEMENT V.—Abstract of transactions under advances.

(1) Total amount outstanding at the beginning of the year	..	..	..	23	10	..
(2) Amount advanced during the year	..	..	..	320	..	..
Total	..	..	..	343	10	..
(3) Amount adjusted during the year—						
(a) On account of advances made during the year	..	..	..	266	6	2
(b) Do. previous years	..	..	..	3	10	..
Total amount outstanding at the end of the year*	..	..	..	73	9	10
Total	..	..	..	343	10	..

* Details of Balance.

Permanent Advance to the Apothecary in charge of the Municipal Hospital	35-0-0
Advance to Vakils for conducting civil cases	9-12-0
Advance to Overseer for works	10-0-0
Advance to the Chairman for sanitary arrangements	18-13-10
Total	73-9-10

STATEMENT VI.

Statement of Differences.

When given for copying _____
When copied Jan 29-37 189
When examined 29/3
When signed 29/3

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A	A	A	A	A	A	A
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LETTERS OF GOVERNMENT

STATEMENT WITH DITTO

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

N.B.—

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