

[L. & M.]
[1,000-13-4-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1560 M.

DATED 5-9-98

RECEIVED

INDEXED.

[Despatch Abstract.]

Receipts and charges.

Requesting the Accountant-General to state definitely the several alterations proposed by him in the statements of — forwarded by him with the audit report and to explain fully the necessity for each.

VChm

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ord	3384	1/1/98					

Local & Munl. (1898) Department.

CURRENT No. 2/25M

From

Mis. Order No. 1560 mis 8 5/9/98 *The Accountant General*
Chadras

The Accountant-General
is requested to state definitely
the several alterations proposed
by him in the statements
and to explain fully the
necessity for each. He should
also see that the forms of
statements I and II, as re-
vised by him, agree, as near-
ly as possible, with the state-
ments prescribed by the Gov-
ernment of India in its Re-
solution, in the Home Depart-
ment, No. 1, Municipal, 68/79
dated 23 July 1891, commu-
nicated with G.O. No. 1372 M,
dated

No. 278
223

Received

Registered

Enclosures 1

Spare copies

SUBJECT.

Forwarding in continuation of
paragraph 2 of this office letter
no. 278/156 dated 26 May 1898
a blank audit report form
showing the proposed revised
classification of municipal
receipts and charges.

11/12/98 2/1/98

dated 27: August 1891.

1/2
29/9/98

HT
2998

Note.

The alterations proposed by the Accountant-General are indefinite and their necessity is not explained.

To The Accountant-General
29/9/98

BACK PAPERS.

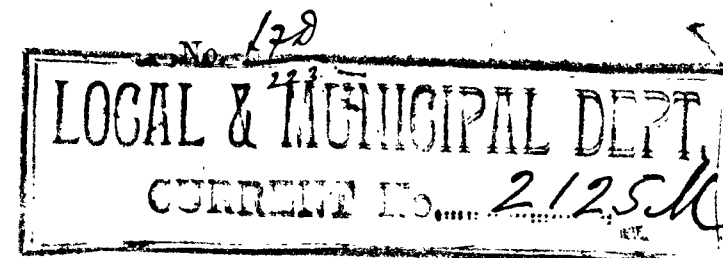
G.O.	No.	Department.	Date.
Cu	1821	dy 98	4-4-92
fr	644	du	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local Fund DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
23rd June 1898.



From

J. Hesketh Biggs Esquire

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Secretary to Government,
Local and Municipal Department,
Fort Saint George.

SIR,

In continuation of paragraph 2 of my letter No. 1122/156 dated 26th May 1898, I have the honor to forward herewith a blank audit report form showing the proposed revised classification of municipal receipts and charges. A few new heads have been opened, either to meet the requirements of the Act, or by way of supplying obvious omissions in the old form. These are marked with a cross, and in other cases, which are distinguished with a bracket, the original heads have been split up in order to show the items more clearly. The classification has also been rearranged in one or two instances, more especially under "Revenue derived from municipal property and powers apart from taxation," on the receipt side. On the other hand a few of the old heads have been omitted, such as "Combined Grants" under Grant II and "Cutlers establishment" under Grant III, since they appear to be no longer required.

Yf

If Government concurs in these changes,
a revised classification order will be submitted
for approval, in supersession of Government
Order No. 644 M dated 4th April 1892.

I have the honor to be,
Sir,
Your most obedient servant

J. H. K. R. R.
Accountant General.

Report on the audit of the Accounts of the _____
Municipality for the year 189 -9 .

Dated _____ 189 .

To

The _____

Madras.

SIR,

I have the honor to submit the following report on my recent audit of the
accounts of the _____ Municipality for the year 189 -9 .

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. _____, is in agreement
with that appearing in the ^{Bank} Treasury Pass Book, allowing for outstanding cheques, for
deposits, and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations (shown in red ink in the other appended
statements), made in the figures already reported to Government by the Municipality
with its Annual Report. or

The audit having been conducted before the submission by the Municipality of
its Annual Report, the figures contained in the accompaniments to the latter, should
agree exactly with those in the statements hereto appended.

6. 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.

7. A note on the defects discovered during the audit has been forwarded to
the Chairman. The following points however deserve to be brought to the notice
of Government.

STATEMENT 1.

Revenue and Receipts of the Municipal Fund of the Town of—
for the official year 189 -9 .

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	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 and Drainage Tax Fund.									
Total ..									
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..									
b. Tax on buildings (section 63) ..									
c. Tax on lands (section 63) ..									
d. Water and Drainage Tax on buildings and lands (sec. 75).									
e. Tax on vehicles with springs and palanquins, &c. (section 77).									
f. Tax on animals (section 77) ..									
g. Tax on carts and other vehicles without springs (section 85) ..									
h. Tolls (section 91)— Gross receipts, Rs.— Less L. F. share, Rs.— <i>female mules and</i>									
i. Tax on domestic male Servants (section 96A)									
j. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings									
iii. Tax on lands									
iv. Water and Drainage Tax on buildings and lands ..									
v. Tax on vehicles, &c. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls ..									
ix. Tax on servants ..									
Carried over ..									

Statement I—cont.

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.			
Brought forward ..									
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1898 ..									
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands									
ii. Rent of buildings ✓ ..									
iii. Fishery rents									
b. Sale-proceeds, &c:—									
i. Sale-proceeds of lands ..									
ii. Sale-proceeds of old mate- rials, unclaimed property, &c.									
iii. Sale-proceeds of Acts, Bye- laws, &c.									
iv. Sale-proceeds of night soil, street refuse, &c. ..									
c. Educational receipts—									
i. Fees from Educational institutions									
ii. Other revenue from educa- tional institutions ..									
d. Hospital receipts—									
i. Sale-proceeds of medicines..									
ii. Subscriptions and donations. &c., including composition fees									
iii. Other Hospital receipts ..									
Carried over ..									

STATEMENT I--cont.

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.									
e. Miscellaneous income—									
i. Income from Markets ..									
ii. Do. Slaughter houses ..									
iii. Do. Cart-stands ..									
iv. Do. Avenues									
v. Do. Travellers' Bungalows									
vi. Do. Produce of land, gardens, &c.									
f. Fees—									
i. Warrant fees									
ii. Distraint fees and recoveries on account of incidental expenses									
iii. License fees									
iv. Fees for vaccination in private houses									
v. Fees for searches of, and extracts from, Birth and Death Registers									
vi. Fees for numbering carts..									
vii. Fees for duplicate licences..									
viii. Other fees									
g. Fines—									
i. Fines under Municipal and other Acts									
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act									
h. Interest on Investments—									
i. Educational									
ii. Medical									
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund..									
vi. General									
i. Discount on Investments ..									
Carried over ..									

Statement I—cont.

Hoads of Account.	189 -9 .						Revised Estimate for 189 -9 .			
	Details of Minor heads.			Totals of Major heads.						
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..										
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. Educational ..										
ii. Medical ..										
iii. Other purposes ..										
c. Other grants and contributions—										
i. Educational ..										
ii. Medical ..										
iii. Other purposes ..										
6. MISCELLANEOUS—										
a. Recoveries on account of services rendered to private indi- viduals—										
i. Private scavenging ..										
ii. Laying pipes to private houses ..										
iii. Other purposes ..										
b. Other receipts—										
i. Refunds of expenditure of previous years ..										
ii. Other items ..										
Carried over ..										

STATEMENT I—Cont.

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
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. Refunds of Advances—									
i. Permanent advances ..									
ii. Other advances * ..									
Total Receipts ..									
Add opening balance ..									
Grand Total ..									

*All over-payments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

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 $\frac{\text{per cent.}}{\text{per cent.}}$, and tax on lands at $\frac{\text{per cent. on the annual rental value,}}{\text{for every 80 square yards.}}$
3. Water-tax on buildings and lands is levied at $\frac{\text{per cent.}}{\text{per cent.}}$.
4. Tax on vehicles and animals is levied at $\frac{\text{the maximum rates}}{\text{the maximum rates}}$.
5. Tax on carts, &c., is levied at Rs. $\frac{\text{per cart per annum.}}{\text{per cart per annum.}}$
6. Tolls are levied at $\frac{\text{the maximum rates.}}{\text{the maximum rates.}}$
7. License-fees are levied at the rates sanctioned in G. O.
8. The house and water and drainage * tax registers were last revised in the official year 189 -9, and the land and water and drainage * tax registers in the official year 189 -9.
9. The total extent of land assessed is $\frac{\text{acres.}}{\text{acres.}}$
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report with the following exceptions:—

*The words "and water and drainage" should be scored out in Municipalities where this tax is not levied.

STATEMENT II.

Expenditure from the Municipal Fund of the Town of
for the official year 189 -9 .

[illegible]

Statement II—cont.

[illegible]

[illegible][illegible]

[illegible]

[illegible]

Statement II—cont.

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
2. INTEREST ON LOANS—									
a. Water and drainage schemes—									
i. On account of previous years ..									
ii. " of current year ..									
b. Others—									
i. On account of previous years ..									
ii. " of current year ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..									
b. Other advances ..									
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
a. Water and Drainage tax ..									
b. Others ..									
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET ..									
6. PENSIONS AND GRATUITIES ..									
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
a. In Government securities or Savings Bank ..									
b. In other securities ..									
Total Extraordinary and Debt ..									
Totals, of Grants I to V ..									
Total Expenditure ..									
Balances—									
a. Municipal Fund ..									
b. Endowments ..									
c. Water and Drainage Tax Fund.									
Grand Total ..									

NOTE TO STATEMENT II.

Position of the Municipality of _____ on 31st March 189 .

LIABILITIES.				ASSETS.			
	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance.. { Cash ..			
Deposits to be adjusted ..				{ Securities ..			
Other liabilities (in detail) ..				{ Cash ..			
				{ Post Office Sa- vings Bank ..			
				Deposit Balance .. { Govt. Pro-notes.			
				{ Landed pro- perty ..			
				{ Other securities.			
				Sinking Fund investments ..			
				Other investments ..			
				Funded Capital of endowed institutions, Hospitals, &c. ..			
				Total ..			
				Value of Premises, &c. ..			
				Do. of Tools and Plant ..			
				Do. of Live-stock ..			
				Do. of Furniture ..			
				Arrears of taxes, &c. ..			
				Other assets (in detail) ..			
				Total ..			
				Claims—			
				Advances Recoverable—			
				Permanent advances ..			
				Advances for works, &c. ..			
				Total ..			
Total ..				Grand Total ..			

Municipality of _____ Abstract of Deposit Account
for the year 189 -9 .

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..				1. Credited to Municipal funds			
1. Deposits by appellants ..				2. Returned to appellants ..			
2. Do. by renters ..				3. Do. to renters ..			
3. Do. by contractors ..				4. Do. to contractors ..			
4. Do. by Municipalservants				5. Do. to Municipalservants.			
5. Deposits by private parties				6. Do. to private parties ..			
for work				7. Do. to other depositors.			
6. Other deposits							
				Total ..			
Total Receipts ..				Balance * ..			
Grand Total ..				Grand Total ..			

• DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O. Savings Bank and other securities.)

Class of Deposit.	Amount.	Year.	REMARKS.
	RS.	A.	P.
Appellants' deposits ..			
Renters' deposits ..			
Contractors deposits ..			
Municipal servants' deposits ..			
Deposits for work ..			
Miscellaneous deposits (to be specified) ..			

ment for the year 189 -9

CURRENT.

NOTE—When penal interest is levied, the amount should in each case be added to the demand.)

[illegible]

STATEMENT IV-B.--Municipality of _____

Demand, Collection and Balance Statement for the year 189 -9 --cont.

ARREARS.

Particulars.	Balance of old Demand.		Arrears of previous year.		Total Demand.		Amount Collected.		Amount Remitted.		Amount 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	
	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. ..																
2. " on buildings ..																
3. " on lands ..																
4. Water and Drainage tax on buildings ..																
5. " " on lands.																
6. Tolls ..																
7. Tax on domestic Male servants ..																
8. Income from markets ..																
9. " Slaughter-houses ..																
10. " cart-stands ..																
11. Private scavenging fees ..																
12. Warrant fees ..																
13. Tax on Vehicles with springs, &c.																
14. " animals ..																
15. " carts, &c. ..																
16.																
Total ..																

STATEMENT V—Abstract of transactions under advances.

(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	..	..	..	..	..
Balance outstanding at the end of the year*	..	..	..	..	..
Total	..	..	..	..	..

* Details of Balance.

(Years need not be given in the case of permanent advances.)

STATEMENT VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

RS. A. P. RS. A. P. RS. A. P.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Acc.unt.	As per Municipal statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

RS. A. P. RS. A. P. RS. A. P.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

RS. A. P. RS. A. P. RS. A. P.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

RS. A. P. RS. A. P. RS. A. P.

Then given for copying _____
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Then signed by _____

READ AGAIN G.O. No. _____, DATED _____
189 .

REPORT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DETTO.

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