

L. & M.
2,000-1-3-98.

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 761 M.

DATED 15-4-98

Sh

INDEXED.

DISPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of
the Palghat Municipality for 1896-97.

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. (1898) Department.

CURRENT No. 1176M



From Chairman, Municipal Council, Palghat.

Order No. 761 Muis of 15/4/98

Recorded

COLLECTOR
3-MAR-1898
MALABAR

No. 270 1212
785

Dated 28th March 1898

Received 30.3.98

Registered 30.3.98

Enclosures /

Spare copies

SUBJECT.

Forwarding report on the audit of the Palghat Municipal acts: 1896-97

1896-97

Enclosed in 165 1898

Forwarded to the Chairman, Municipal Council, Palghat

To The Accountant General
16/4/98

Calculation 5.3.98

5/4 14/4

S.W. 1898

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Camp. Malapalam
Dated 27 Jan 1897.

To

THE Accountant General,
Madras.

SIR,

the District Municipal Auditor

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

4. The closing Balance, viz., Rs. 3816-8-11, was in agreement with that appearing in the ~~Bank~~ ^{Bank} 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, ~~or~~

~~The following points deserve to be brought to the immediate notice of Government.~~

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

L.F.D.
785

Forwarded to the Secretary to Government,
Local and Municipal Department, Fort St George,
through the Chairman, Municipal Council,
Palghat and the Collector of Malabar

Fort St George,
Acc't - Gen'l's Office
28th February 1908

Union
Accountant-General

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of *Palghat*
for the official year 1896-97.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				5602		3	5610		
b. Endowments									
c. Water-tax Fund									
Total				5602		3	5610		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 63) ..	3287	8					3900		
b. Tax on buildings (section 63) ..	12731	13	1				13950		
c. Tax on lands (section 63) ..	3888	13	11				4190		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	340	8					450		
f. Tax on animals (section 77) ..									
g. Tax on carts and other vehicles without springs (section 85) ..	1716	1					1750		
h. Tolls (section 91)—									
Gross receipts 4297-3-4									
Less Local Fund share 5232-6-5									
	10864	12	11	32829	8	11	10840		
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	11	9					30		
b. Ferry rents									
c. Fees under Act II of 1888 ..	101			111	9		80		
Carried over				32941	1	11	35190		

STATEMENT I—cont.

Heads of Account.	1896-97.									Revised Estimate for 1896-97.
	Detail of Minor heads.						Totals of Major heads.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..				32941	1	11	35190			
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—										
a. i. Rent of lands ..	18	1	9				20			
ii. Rent of buildings ..										
iii. Avenue receipts ..	267	12	3				130			
iv. Fees from Travellers' Bungalows ..	292			577	14	0	280			
b. i. Sale-proceeds of lands ..										
ii. Produce of lands, gardens, &c. ..	53	4	1				60			
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	23	6	1							
	34	14	3	88	12	4	40			
c. Conservancy receipts—										
Sale-proceeds of night-soil, street refuse, &c. ..	546	8		546	8		510			
d. i. Fees from educational institutions ..	15663	8	3				15680			
ii. Other revenue from educational institutions ..				15663	8	3	20			
iii. Sale-proceeds of books in Municipal Book Depot ..	"	"	"				0			
e. i. Sale-proceeds and composition fees of medicines ..	15	12	9				10			
ii. Other Hospital receipts ..	30	8		46	4	9	40			
f. i. Income from markets ..	848	11	4				860			
ii. " slaughter-houses.	643	4	11	1492		3	640			
g. Other fees ..										
i. Distraint fees ..	11	11	6				20			
ii. License fees ..	706	10					550			
iii. Cart-stand fees ..	464	8	9				610			
iv. Fees from extracts from Birth and Death Registers <i>other fees</i>	1	12		1184	10	3				
h. Fines under Municipal and other Acts ..	384	9		384	9		350			
i. Interest on investments—										
i. General, including choultries ..										
ii. Educational ..										
iii. Medical ..										
j. Premium on loans ..										
Carried over ..				52894	12	9	55010			

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				52894	12	9	55010		
5. GRANTS AND CONTRIBUTIONS--									
a. From Government--									
i. Education--									
Normal stipends ..									
Buildings ..							30		
Municipal Schools ..	4328	8	2	4328	8	2	4380		
Other purposes ..									
ii. Medical ..									
iii. Other purposes--									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards--									
i. Education ..									
ii. Medical ..	2290	6	7				2320		
iii. Other purposes ..	550			2840	6	7	550		
c. Other grants and contributions--									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..									
6. MISCELLANEOUS--									
a. Recoveries on account of service rendered to private individuals--									
i. Private scavenging ..	827	7					1000		
ii. Other purposes ..	12	2		839	9		20		
b. Other items--									
i. Fishery rents ..									
ii. Refunds of Expenditure of previous year ..									
iii. Fee for numbering carts, &c.	54	9		116	15	5	60		
iv. Other items	62	6	5				30		
Carried over ..				61020	3	11	63400		

* Batta from Canteen for the production of records—27-4-
Unclaimed deposits transferred to Municipal 35-2-5
June 3-62-6-5

Statement I—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				61020	3	11	63400	-	
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 ..				/			10		
Total Receipts ..				61021	3	11	63410		
Add opening balance..				5602		3	5610		
Grand Total ..				66623	4	2	69020		

* 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 $\frac{\text{the first 7}}{\text{all}}$ classes.
2. Tax on buildings levied at $7\frac{1}{2}$ per cent. and tax on lands at $7\frac{1}{2}$ annas per cent. of rent value, for every 80 square yards. *phumetika*
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. 4 per cart per annum.
6. Tolls are levied at $\frac{3}{4}$ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. no: 1524 dated 22-1-84, 4432, d: 20-8-85, 2238, 10/3/87 and 1204, mmi d: 5/9/94
8. The house-tax registers were last revised in the official year 1896-97 and the land tax registers in the official year 1898-99. *and the assessment recalculated in 1891-92*
9. Total extent of land assessed is $3\frac{1}{2}$ acres.
10. The mode of estimating the annual rental of houses and lands is as follows: *given in the annual Report.*

Statement II.

Expenditure from the Municipal Fund of the Town of *Dalghat*
for the official year 1896-97.

			1896-97.						Revised Estimate for 1896-97.		
Heads of Account.			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			709	4	1						
			345	13	8				600		
b. Buildings			5260	5	5	5969	9	6	7510		
						566	3	1			
c. Drainage									500		
d. Water-supply									300		
e. Miscellaneous public improvements											
2. REPAIRS—											
a. Communications			5677	13	11						
			6041	4	4				7160		
b. Buildings			756		1				970		
c. Drainage—											
i. Repairs to works ..											
ii. Establishment for flushing drains, &c.											
d. Water-supply—											
i. Repairs to works, machinery, &c.,			23	2	2	6467	6	2	6830	6	7
ii. Establishment									100		
iii. Contingencies											
e. Miscellaneous public improvements											
3. ESTABLISHMENT											
			1042	11	1	1042	11	1	1080		
4. TOOLS AND PLANT AND OTHER STORES											
			68	6		68	6	0	100		
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 ..						13547	10	9	18320		
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			19433	14	1				19630		
b. Contingencies			710	0	10	20152	6	11	720		
Carried over ..						20152	6	11	20350		

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				20152	6	11	20350		
GRANT II—(Education)—cont.									
ii. On salary Results System—									
a. Fixed Payments ..	2481	8	5				2480		
b. Results Grants ..	586	2	9				550		
c. Contingencies ..	283	9	11	2351	5	1	300		
3. SALARY GRANTS ..									
4. RESULTS GRANTS ..	2036	5		2036	5		2000		
5. COMBINED GRANTS—									
a. Fixed payments ..									
b. Results Grants ..									
6. INSPECTOR—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment ..	300						300		
ii. Contingencies ..	24	8		324	8		30		
7. MISCELLANEOUS—									
a Building, furniture, &c., grants.									
b. Common gymnasium—									
i Establishment ..									
ii Contingencies ..									
c. Other items ..									
Total, Grant II ..				25864	9		26810		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment ..	3288	8	5				3300		
b. Medicines and Supplies ..	236	5	5				900		
c. Diet of Patients ..	655	15	4				700		
d. Sundries and Contingencies ..	798	5	7	5579	2	9	690		
e. Contributions to Local Boards..									
Carried over ..				5579	2	9	5590		

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5579	2	9	5590	.	.
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	234	.	.				300	.	.
ii. Sanitary Inspection ..	187	.	.				300	.	.
iii. Medical reserve staff ..	53	.	.	474	.	.	30	.	.
iv. Cutlers' Establishment ..									
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	286	9	.				290	.	.
b. Contingencies ..	210	2	3	496	11	3	250	.	.
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	180	.	.				180	.	.
b. Contingencies ..	101	8	16	281	8	10	120	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a. i. Establishment ..	5785	13	10				5900	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	43	8	2	5829	6	.	200	.	.
b. Private scavenging—									
i. Establishment ..	1530	9	2				1540	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	25	.	.	1555	9	2	200	.	.
c. Cholera charges ..	396	2	4	396	2	4	170	.	.
d. Contingencies ..	116	1	6	116	1	6	120	.	.
Total, Grant III ..				14728	9	10	15190	.	.

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1840			1840		
Advances recoverable—									
a. Permanent.. ..									
b. Others	498	13	4	498	13	4	"		
Refunds of other than current collections.	39	15	6	39	15	6	50		
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				62806	11	3	68250		
Balances—									
a. Municipal Fund				3816	8	11	770		
b. Endowments									
c. Water-tax Fund									
Grand Total ..				66623	4	2	69020		

NOTE TO STATEMENT II.

Position of the Municipality of *Calphaut* on 31st March 1897.

LIABILITIES.			ASSETS.		
	RS.	A. P.		RS.	A. P.
Balance of Loans	13000		Municipal Balance.. { Cash	3816	8 11
Deposits to be adjusted ..	5034	11 3	{ Securities		
Other Liabilities (in detail) ..			Deposit Balance .. { Cash	5034	11 3
Stationery & printing work to V. College —	243	2 2	{ Securities		
Contingent charges to do — in Feb'y 197 —	24	1	Sinking Fund of loans		
Cholera allowance to Hospital Assistant of the main Hospital for February 197 —	10		Funded Capital of endowed institutions, Hospitals, &c.		
Unpaid portion of — Municipal Overseer's pay for February 197 —	20		Total	8851	4 2
House rent for Branch Dispensary for February 197	5		Value of Premises, &c.	63503	10
			Do. of Tools and plant	2728	6 3
			Do. of Live stock		
			Do. of Furniture	5596	6 6
			Arrears of taxes, &c.	4753	3 1
			Other assets (in detail)		
			market rents	41	8
			slaughter house fees	402	7
			Cart stand fees	150	
			Sale of rubbish	3	10 8
			Renal interest on overdraft till 1st of 1892-93	77186	13 1
			Claims—		
			Advances Recoverable—		
			Permanent advance	72	
			Advances for works, &c.	1631	11
			Total	1703	11
Total ..	18336	14 5	Grand Total ..	87741	12 3

STATEMENT III.—Municipality of

Palgrave

Abstract of Deposits Account for the year 1896-97.

	RS.	A.	P.
Balance brought forward ..	5091	-	4
1 Deposits by Appellants ..	3074	2	3
2 Do. by Renters ..	3424	-	3
3 Do. by Contractors ..	115	11	7
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 ..	377	12	-
Total Receipts ..	4221	9	10
Grand Total ..	9312	10	2

Details of Balance.

[illegible]

Statement IV-A.-- Municipality of Talghat

phant

Demand Collection and Balance Statement for the year 1896-97.

CURRENT.

[illegible]

ARREARS.

15

16

* *Details of Balance.*

with the Head Clerk - - -	15-0-0
Apothecary - - - - -	10- - -
Vaccinator - - - - -	2-0-0
Principal of the Victoria College -	20- - -
Sanitary Inspector - - - -	5- - -
Municipal Overseer - - - -	20- - -
Cost of English and Malayalam Municipal Acts - - - -	19-15-0

for compensation she paid for slaughter
house site _____ 6-8-

9-8-94 or - or - for road - 74-8-7

21-3-95. Aff. Municipal Overseer — } 25-...

23-10-95. Head Assn. Collection for Confen-
-sation & East Island _____ } 973-2-6

Feb 196. Dr - Dr for process fees } 2.00

22^d July 196. Sanitary Inspector for cholera } 15-
medicines —

25. July 196. Amount recoverable from the medicines — 30-1-6

25. anethab : ^{owner of the property} Med asst. collector for Compensation } 480-76

for Cantabrigia

182 October 196 - Head as 878. Collector in compensation

for Kinnara puram road — 2-4-10
7. November 96. Municipal Overseer for Car festival — 1-0-0
1703-11-0

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.		REMARKS.
			More or less.		
Receipts					
i. ii Produce of lands, fardings &c.	23 6 1	53 14 1	+ 30 8		} Rectification of erroneous classification being the amount realized from the sale of grass in the Hospital Compound
ii Other Hospital Receipts	30 8		- 30 8		
Charges					
Grant I					
a. New works					
Communication	345 13 8	709 4 1	+ 363 6 5		} Rectification of erroneous classification being the cost of constructing new Culverts.
a. Repairs - do	604 14 4	567 13 11	- 363 6 5		

Statement of Differences—*cont.*

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,
Palghat AND THE COLLECTOR OF

No.

Dated

Received

189 .

No.

Subject.

Forwarding report on the Audit of the
accounts of the Palghat Municipality
for the year 1896-97.

11/26/1898

LOCAL & MUNICIPAL DEPT

No 1212

CURRENT No. 1176

SECRETARY TO GOVERNMENT
30. MAR. 1898
LOCAL & MUNICIPAL DEPARTMENT

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

2. A copy of the Municipal Council's resolution
dated 16th March 1898 passed on the Audit
Report is subjoined for the information of Government.

Present.

M. D. G. P. I. Chinnaswamy Pillay Avargal,
Chairman

D. J. Austin Esqre

C. M. Barrow Esqre

J. B. M. Cardoso Esqre

M. D. G. P. Ananta aiyar Avargal.

J. H. Govind Singh "

V. S. Narayana aiyar "

A. N. Rama aiyar "

D. Ayyathura Pattar "

P. K. Subramania aiyar "

S. Veerabaghar aiyar "

V. Vythilingam Pillay "

16. " Read report on the audit of the accounts
" of the Palghat Municipality for the year
" 1896-97. "

" Resolved that the Audit Report be
" submitted to Government. "

Municipal Office,
Palghat 28th March 1898

Chinnaswamy Pillay
Chairman

Oct

895

242)

given for copying
copied
examined
signed *16/11* 189

MAIN G.O., No. , DATED
189 ,

MENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

- A = Copy in full.
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