[L. & M. 2,000-8-8-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 153 m

DATED 2nd February 1895

[Despatch Abstract.]

Accounts.

Recording report on the audit of the ---of the Periya-kulam Municipality for 1893-94.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
G.O., DATED 2. 2. 95
No. 153. Mi. Mis.

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[Despatch Abstract.]

Accounts

Recording report on the audit of the —— of the Periyakulam Municipality for 1893–94.

451

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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275 / mpl / 19.12.94

Local & Municipal Dept.

From

P.R. CURRENT No. 250 M

The Accountant-General

Madras

To

The Chief Secretary to Govt.
Local and Municipal Departt
Fort Saint George, through
the Chairman, Municipal Council
Periyakulam and the Collector
of Madura.

CHIEF SECRETARY GOVERNMENT OF MADRAS
No. L. 7D
24 JAN 1895

Dated 17 December 1894.
Recd

C. No. 275 / mpl 1894
Submitted

24 January 1895
Madura B1
Acting Collector

DESPATCHED.
22 JAN. 95

Sir,

Subject

Forwarding Report on the Audit of the Accounts of the Periyakulam Municipality for 93-94

order 2.2.95

Recorded.

W Sircis

COLLECTOR'S OFFICE
19 DEC 94
MADURA

COLLECTOR'S OFFICE
18 JAN 95
MADURA

with another

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

Statement VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Note to Statement II. Assets.				
Other Assets.	1212 8 "	" - - -	-1212 8 "	The amount was transferred to "Tools and Plant" being value of Rubbish and night soil boats, lamp posts and dust bins &c

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

Statement IV-A—*Municipality of* Periyakulam Demand, Collection and Balance Statement for the year 1893-94.

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. 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.	778 " "	110 " "	668 " "	647 8 "	" " "	9 8 "	11 " "
2. „ on buildings	3576 " "	7 2 11	3568 13 1	3512 3 3	" " "	31 1 4	25 8 6
3. „ on lands	326 15 "	" 4 "	326 11 "	304 2 "	" " "	1 4 6	21 4 6
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	4537 3 "	" " "	4537 3 "	4537 3 "	" " "	" " "	" " "
6. Market rents	731 13 6	" " "	731 13 6	731 13 6	" " "	" " "	" " "
7. Slaughter-house fees	186 5 11	" " "	186 5 11	186 5 11	" " "		
8. Rent of cart-stands							
9. Private scavenging fees	819 "	" " "	819 "	641 2 "	" " "	35 "	138 "
10. Rent of Buildings	58 "	" " "	58 "	58 "	" " "	" " "	" " "
11. Rent of Lands	338 "	1 " "	328 "	312 "	" " "	" 6 "	1 " "
12. Avenue Receipts	1838 "	" " "	1838 "	1838 "	" " "	" " "	" " "
13.							
14.							

14

Statement IV-B.—*Municipality of* Periya kulam
Demand, Collection and Balance Statement for the year 1893-94—*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.	Rs.	A. P.
1. Tax on Arts, &c.	"	" "	12	8 "	12	8 "	5	8 "	"	" "	7	" "	"	" "	1892-93	
2. ,, on Buildings	"	" "	91	4 "	91	4 "	78	2 6	"	" "	5	13 6	7	10 "		
3. ,, on Lands	1	10 "	58	" "	59	10 "	48	7 "	3	"	2	7 "	8	9 "		
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 ..	"	" "	1	15 "	1	15 "	1	12 "	"	" "	"	3 "	"	" "		
10. Rent of Lands.	"	" "	1	" "	1	" "	"	" "	"	" "	1	" "	"	" "		
11. Avenue Receipts	"	" "	5	10 "	5	10 "	5	10 "	"	" "	"	" "	"	" "		
12. Tax on Carts	"	" "	2	" "	2	" "	1	" "	"	" "	1	" "	"	" "		
13. Do. on Animals	"	8 "	40	8 "	41	" "	26	11 "	"	" "	14	5 "	"	" "		
14.																

STATEMENT V.—*Abstract of transactions under Advances.*—

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	129	6	5
(2) Amount advanced during the year	514	15	"
Total ..	644	5	5
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	404	9	3
(*b*) Do. previous years	2	10	6
Total amount outstanding at the end of the year * ..	237	1	8
Total ..	644	5	5.

Details of Balance.

		Rs	a.	P.
	Office manager	20	"	"
	Hospital assistant for Vaccination	20	"	"
D°	for Hospital	20	"	"
		60	"	"
15-10-88	Cost of 8 copies of Municipal act for sale	8	12	"
6-8-90	Value of 90 Town maps	57	15	11.
1-7-93 17-7-93 24-8-93 16-8-93	Law charges	40	14	"
18-11-93.	To counsellor in Nky. P. M. Balasubramania Pillai Aol for Do	40	"	"
22-11-93.	To counsellor in Nky. N. Alamelu Chettiar Aol for Do.	29	7	9
		237	1	8

STATEMENT VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Note to Statement VI. Assets.				
Other Assets.				
1212 8 " " "			—1212 8 "	The amount was transferred to "Lots and Plant" being value of Rubbish and Night Soil boats, lamps &c and Dust bins &c

STATEMENT III.—*Municipality of* Periyakulam Abstract of Deposits Account for the year 1893-94.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	3580	13	5	1. Credited to Municipal Funds	928	11	"
				2. Returned to Appellants			
1. Deposits by Appellants	"	4	"	3. Do. to Renters	488	12	5
2. Do. by Renters	1380	13	9	4. Do. to Contractors	386	"	"
3. Do. by Contractors	383	4	"	5. Do. to Municipal Servants			
4. Do. as Security by Municipal Servants	52	3	"	6. Do. to Parties			
5. Deposited for the execution of work for which Private Parties are liable.				7. Paid to Claimants	12	6	1
6. Other Deposits under the Act or bye-laws	128	12	3	Total ..	1815	13	6
Total Receipts ..	1945	5	"	Balance * ..	3710	4	11
Grand Total ..	5526	2	5	Grand Total ..	5526	2	5

Details of Balance.

	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year. 91-92	Rs.	A.	P.	No. of items.	Year. 92-93	Rs.	A	P.	No. of items.	Year. 93-94	Rs.	A.	P.	Total. No. of items.	Rs.	A.	P.	Remarks.
Appellants' Deposits ..																									7	1338	12	"	7	1338	12	"	
Renters' do. ..																									10	224	4	"	10	224	4	"	
Contractors' do. ..																1	50	"	"		1	50	"	"	3	52	3	"	5	152	3	"	
Municipal Servants' do. ..																																	
Deposits for Work ..																									4	54	"	8	5	1995	1	11	
Miscellaneous Deposits, viz.																1	1941	1	3														
Total ..																2	1991	1	3		1	50	"	"	24	1669	3	8	27	3710	4	11	

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				921	"	8	900	"	"
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	"	"	"				12	"	"
iii. Printing	191	3	7				220	"	"
iv. Compensation for lands ..	"	"	"				"	"	"
v. Other items	36	3	4	227	6	11	78	"	"
Total, Grant IV ..				1148	7	7	1210	"	"
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	467	14	"				474	"	"
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	191	"	"				192	"	"
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	116	10	3				90	"	"
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	90	10	5				99	"	"
e. Contributions for Central office and Audit establishments ..	65	"	"	931	2	8	65	"	"
Total, Grant V ..				931	2	8	920	"	"
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent									
b. Others	110	5	9	110	5	9	"	"	"
Refunds of other than current collections ..									
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				11892	4	10	12130	"	"
Balances—									
a. Municipal Fund	1392	1	11				1060	"	"
b. Endowments									
c. Water-tax Fund				1392	1	11			
Grand Total ..				13284	6	9	13190	"	"

Note to Statement II.

Position of the Municipality of Periyakulam *on 31st March* 1894.

Liabilities.	RS.	A.	P.	Assets.		RS.	A.	P.
Balance of Loans				Municipal Balance .. Cash		1392	1	11
Deposits to be adjusted ..	3710	4	11	Municipal Balance .. Securities ..		"	"	"
Other Liabilities (in detail) ..				Deposit Balance .. Cash		3710	4	11
				Deposit Balance .. Securities ..		"	"	"
				Sinking Fund of loans				
				Funded Capital of endowed institutions, Hospitals, &c.				
				Total ..		5102	6	10
				Value of Premises, &c.		12384	15	1
				Do. of Tools and plant		1242 29	7 15	" "
				Do. of Live stock				
				Do. of Furniture		443	12	"
				Arrears of taxes, &c.		88	8	"
				Other assets (in detail)		1212	8	"
				Total ..		14159	10	1
				Claims—				
				Advances Recoverable—				
				Permanent advance		60	"	"
				Advances for works, &c. ..		177	1	8
				Total ..		237	1	8
Total ..	3710	4	11	Grand Total ..		19499	2	7

STATEMENT III.—*Municipality of Periyakulam*— Abstract of Deposits Account for the year 1893-94.

	Rs.	A.	P.
Balance brought forward ..	3580	13	5
1. Deposits by Appellants	4	"	"
2. Do. by Renters	1380	13	9
3. Do. by Contractors	383	4	"
4. Do. as Security by Municipal Servants	52	3	"
5. Deposited for the execution of work for which Private Parties are liable.			
6. Other Deposits under the Act or bye-laws	129	12	3
Total Receipts ..	1946	5	"
Grand Total ..	5526	2	5

Details of Balance.

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

No. of items.	Year.	Rs.	A.	P.
	91-92			
1	"	50	"	"
1	"	1441	1	3
2	"	1991	1	3

No. of items.	Year.	Rs.	A.	P.
	92-93			
1	"	50	"	"
1	"	50	"	"

No. of items.	Year.	Rs.	A.	P.
	93-94			
7	"	1338	12	"
10	"	234	4	"
3	"	52	3	"
4	"	54	"	8
24	"	1679	3	8

No. of items.	Total. Rs.	A.	P.	Remarks.
7	1338	12	"	
10	234	4	"	
5	152	3	"	
5	1975	1	11	
27	3710	4	11	

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1893-94 Rs.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	210	11	"				216	"	"
b. Contingencies	591	10	4	802	5	4	554	"	"
2. i. MARKETS—									
a. Establishment									
b. Contingencies	17	8	"	17	8	"	20	"	"
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment	12	"	"				12	"	"
b. Contingencies	9	2	8				8	"	"
c. Feeding Travellers				21	2	8			
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	54	6	"				60	"	"
b. Contingencies	25	10	8	80	"	8	30	"	"
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				921	"	8	900	"	"

Statement II.

Expenditure from the Municipal Fund of the Town of Periyakulam for the official year 1893-94.

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	611	5	7				600	"	"
b. Buildings	503	6	5				410		
c. Drainage									
d. Water-supply	72	9	"	1187	5	"	80	"	"
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	1875	13	8				1900	"	"
b. Buildings	188	"	4				190	"	"
c. Drainage—									
i. Repairs to works ..	11	"	"				10	"	"
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	78	9	7				80	"	"
ii. Establishment	99	14	1				100	"	"
iii. Contingencies				2253	5	8			
e. Miscellaneous public improvements.									
3. ESTABLISHMENT	117	8	"	117	8	"	120	"	"
4. TOOLS AND PLANT AND OTHER STORES.	9	3	"	9	3		10	"	"
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 ..				3567	5	8	3500	"	"
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									
b. Contingencies									
Carried forward ..									

Statement I—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				12112	2	11	12020	"	"
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	2	10	6	2	10	6	"	"	"
Total Receipts ..				12,114	13	5	12020	"	"
Add opening balance ..				1169	9	4	1170	"	"
Grand Total ..				13284	6	9	13190	"	"

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statements 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—all~~ 7 classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. annas 2 for every 80 square yards.
3. Water-tax on buildings and lands is ~~levied at per cent.~~ not levied.
4. Tax on vehicles and animals ~~is~~ levied at 2/3 of the maximum rates. + tax on animals at varying rates for the several classes.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O dated 4-9-91 No 1421 Mn. Mis & G.O dated 29-6-92 No 1127 Mn. Mis.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
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—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..									
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments									
b. Results Grants									
c. Contingencies									
3. Salary Grants									
4. Results Grants	933	2	9	933	2	9	1050	—	—
5. Combined Grants—									
a. Fixed Payments									
b. Results Grants									
6. Inspection—								"	"
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	72	"	"						
ii. Contingencies	13	8	9	85	8	9	72	"	"
7. Miscellaneous—							8	"	"
a. Building, furniture, &c., grants ..									
b. Common gymnasium—									
i. Establishment	176	4	"						
ii. Contingencies	6	9	9				180	"	"
c. Other items	4	1	10	186	15	7	10	"	"
Total, Grant II ..				1205	11	1	1330	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1089	1	9						
b. Medicines and Supplies	296	15	2				1093	"	"
c. Diet of Patients	97	15	4				310	"	"
d. Sundries and Contingencies ..	135	12	7				110	"	"
e. Contributions to Local Boards ..							157	"	"
Carried forward ..				1619	12	10			
				1619	12	10	1670	"	"

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				1619	12	10	1670	"	"
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial funds for—									
i. Medical College ..	20	"	"				20	"	"
ii. Sanitary Inspection ..	38	"	"				36	"	"
iii. Medical Reserve staff ..	7	"	"				10	"	"
iv. Cutlers' Establishment ..	2	"	"	67	"	"	4	"	"
b. Contributions to Local Boards &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other contributions									
3. Vaccination—									
a. Establishment	222	"	"				228	"	"
b. Contingencies	177	1	5				182	"	"
c. Contributions to Local Boards ..				399	1	5			
4. Registration of Births and Deaths—									
a. Establishment	108	"	"				108	"	"
b. Contingencies	7	8	1	115	8	1	12	"	"
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	1062	1	2				1067	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1543	12	9				1698	"	"
b. Private scavenging—									
i. Establishment	71	11	"				72	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..							2	"	"
c. Cholera charges	34	13	7				30	"	"
d. Contingencies	15	7	3	2727	13	9	31	"	"
Total, Grant III ..				4929	4	1	5170	"	"

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Periyakulam, for the official year 1893-94.

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS	A.	P
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	1169	9	4				1170	"	"
b. Endowments									
c. Water-tax Fund				1169	9	4			
Total ..				1169	9	4	1170	"	"
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) .	653	"	"						
b. Tax on buildings (section 63) ..	3590	5	9				650	"	"
c. Tax on lands (section 63) ..	352	9	"				3560	"	"
d. Water-tax on buildings and lands (section 75)							330	"	"
e. Tax on vehicles with springs and palanquins (section 77) ..	133	"	"				130	"	"
f. Tax on animals (section 77) ..	690	11	"				670	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	601	"	"				600	"	"
h. Tolls (section 91)—									
Gross receipts 4527-3-4.									
Less Local Fund share 1/4 rt. Rs 1131-8-6 ..	3405	10	7				3390	"	"
i. Penalties on account of—									
i. Tax on carts									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax onvehicles, &c. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls									
				9426	4	4			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				9426	4	4	9330	"	"

No L.7.D
531

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort Saint George through the Chairman, Municipal Council Periyakulam and the Collector of Madura

Fort Saint George,
Accountant General's office,
17th December 1894.

A Reuben
Accountant General.

Local & Municipal Dept.
CURRENT No. 250 M

No. A

Submitted through the Collector

Municipal Office
Periakulam
16 January 1895

Chairman

Statement I—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				12112	2	11	12020	"	"
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	2	10	6	2	10	6	"	"	"
Total Receipts ..				12,114	13	6	12020	"	"
Add opening balance ..				1169	9	4	1170	"	"
Grand Total ..				13284	6	9	13190	"	"

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statements 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~~ all 7 classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at annas 2 7½ per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is not levied ~~at~~ ~~per cent.~~
4. Tax on vehicles and animals ~~is~~ levied at 2/3 of the maximum rates. + tax on animals at varying rates for the several classes.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O dated 4-9-91 No 1421 Mn. Mis & G.O dated 29-6-92 No 1127 Mn. Mis.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Periyakulam, for the official year 1893-94.

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	1169	9	4				1170	"	"
b. Endowments				1169	9	4			
c. Water-tax Fund									
Total ..				1169	9	4	1170	"	"
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	653	"	"				650	"	"
b. Tax on buildings (section 63) ..	3590	5	9				3560	"	"
c. Tax on lands (section 63) ..	352	9	"				330	"	"
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	133	"	"				130	"	"
f. Tax on animals (section 77) ..	690	11	"				670	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	601	"	"				600	"	"
h. Tolls (section 91)—									
Gross receipts 4527-3-4.									
Less Local Fund share 1/4 i.e. Rs 1131-8-6 ..	3405	10	7				3390	"	"
i. Penalties on account of—									
i. Tax on carts									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax onvehicles, &c. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls				9426	4	4			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				9426	4	4	9330	"	"

Report on the audit of the Accounts of the Periyakulam Municipality for the year 1893-94.

Dated 26th November 1894.

To

THE Accountant General,
Madras.

SIR,

I have the honor to submit the following report on the municipal auditor's recent audit of the accounts of the Periyakulam Municipality for the year 1893–94.

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. 1392-1-11, was in agreement with that appearing in the ~~Bank~~ Sub Treasury Pass Book allowing for outstanding cheques, for collections of 31st March and 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 Statements 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 ~~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.

Camp. Nellore.
5th December 1894.

[sd] D. J. Burbridge,
Inspector of Local Fund Accounts.

Forwarded

When given for copying ____
When copied ____
When examined ____
When signed ____
} 189 .

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

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER 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.