

INDEXED.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1700 M.

DATED 5th 10-96

[Despatch Abstract.]

Accounts

Recording report on the audit of the
— of the Salem 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. (1896) Department.

Sub
CURRENT No. *2029*

From The Chairman
Municipal Council
Salem

n
mis
Order No. 1700 *Muni* d/ 5-10-96

Recorded

No. 1303

Dated 22nd September 96.

Received 23 SEP 96

Registered "

Enclosures 2

Spare copies "

SUBJECT

Submitting report
on the audit of the
accounts of the
Salem Municipa-
lity for 1895-96.

To
The Accountant General *Subby*
20/2 8/10/96

30/9 a
30-9

BACK PAPERS.

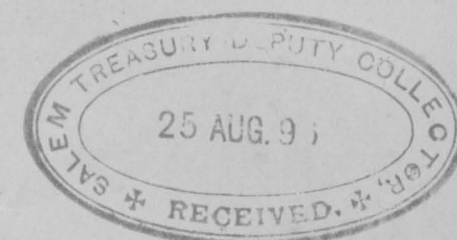
G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1896) Department.

CURRENT No.



From The Accountant-General
to the Government
of Madras.

Order

No. *L.F.d*
266

Dated *21st August 1896*

Received

Registered

Enclosures

Spare copies.

SUBJECT.

Forwarding report on the audit
of the accounts of the Salem
Municipality for the year
1895-96.

1
2029 not 96

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

263/cw

Rep. No. 1224/96

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

Ootacamund,
Dated 15th August 1896.

To

THE Accountant General,
Madras

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Salem 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. 11658.7.11, was in agreement with that appearing in the 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 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, ~~or~~

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

I have the honour to be
Sir,

Your most obedient servant
(Sd.) W. J. F. Williamson
Assistant Accountant-General
and
Inspector of L. F. A.

Camp. Ootacamund }
15th August 1896 }

N^o L.F.D
266.

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

Fort St. George,
Accountant General's office,
21st August 1896.

Acc

For Offg. Accountant General.

Forwarded to the
Chairman Municipal
Council Salem.

W. M. M. M.
ag. Collector

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STATEMENT I.

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

Salem

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	12388	14	5				12390	-	-
b. Endowments									
c. Water-tax Fund									
Total				12388	14	5	12390	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	12923	6	-				15000	-	-
b. Tax on buildings (section 63) ..	20631	3	11				21000	-	-
c. Tax on lands (section 63) ..	1679	8	10				1700	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	1053	2	-				1000	-	-
f. Tax on animals (section 77) ..	1809	12	-				1700	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	3162	2	-				3100	-	-
h. Tolls (section 91)—									
Gross receipts .. 10110.9.0									
Less Local Fund share 2022.4.9	8088	7	3				8090	-	-
i. Penalties on account of—									
i. Tax on arts	66	4	6				50	-	-
ii. Tax on buildings	75	10	9				60	-	-
iii. Tax on lands	16	4	3				20	-	-
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				49505	13	6			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	30	-	-	30	-	-	30	-	-
Carried over				49535	13	6	51750		

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 ..				72849	7	9	75220	-	-
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 ..	476	10	-	476	10	-			
Total Receipts ..				73326	1	9	75220	-	-
Add opening balance..				12388	14	5	12390	-	-
Grand Total ..				85715	-	2	87610	-	-

* 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 ~~the first~~ all classes.
2. Tax on buildings levied at $7\frac{1}{2}$ per cent. and tax on lands at $7\frac{1}{2}$ per cent. of rent value, ~~for every 80 square yards.~~
3. Water tax on buildings and lands is levied at ~~not~~ 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 $3\frac{1}{4}$ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Dated 24th March 1890. Rs. 492 m. his
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1895-96.
9. Total extent of land assessed is — acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In the case of rented buildings, the actual rent per annum is taken to be the annual rental; and in the case of other buildings & per cent. per annum of their market value is taken to be the annual rental. The rental value of lands is estimated on the probable outturn of produce of such lands.

Statement II.

Expenditure from the Municipal Fund of the Town of *Salem*.
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.
GRANT I—(Public Works)—									
1. NEW WORKS—									
a. Communications ..	49	6	5				50	-	-
b. Buildings ..	2954	-	8				5220	-	-
c. Drainage ..							2000	-	-
d. Water-supply ..	53	10	9						
e. Miscellaneous public improvements				3057	1	10			
2. REPAIRS—									
a. Communications ..	4131	11	5				4000	-	-
b. Buildings ..	2687	8	6				2890	-	-
c. Drainage—									
i. Repairs to works ..							1690	-	-
ii. Establishment for flushing drains, &c. ..	1688	13	4						
d. Water-supply—									
i. Repairs to works, machinery, &c. ..	3547	8	6				3660	-	-
ii. Establishment ..	172	-	-				170	-	-
iii. Contingencies ..	17	3	7				20	-	-
e. Miscellaneous public improvements				12244	13	4			
3. ESTABLISHMENT ..	500	2	1	500	2	1	500	-	-
4. TOOLS AND PLANT AND OTHER STORES	42	14	9	42	14	9	200	-	-
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 ..				15845	-	-	20400	-	-
GRANT II—(Education)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..							60	-	-
b. Stipends to Normal students ..	52	9	3				20	-	-
c. Contingencies	13	14	-				65	13	3
2. MUNICIPAL SCHOOLS—									
i. ON Salary System—									
a. Establishment ..	12055	12	2				12090	-	-
b. Contingencies ..	728	14	6				820	-	-
Carried over ..				12784	10	8	12850	7	11
							12990	-	-

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 ..									
Advances recoverable—									
a. Permanent.. ..									
b. Others	251	8	-						
Refunds of other than current collections.	31	12	-				20	-	
Discount									
Pensions and gratuities	270	-	-				270	-	
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				74056	8	3	80010	-	
Balances—									
a. Municipal Fund	11658	7	11				7600	-	
b. Endowments									
c. Water-tax Fund				11658	7	11			
Grand Total ..				85715	-	2	87610	-	

NOTE TO STATEMENT II.

Position of the Municipality of

Salem

on 31st March 1896.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans	-	-	-	Municipal Balance.. {			
Deposits to be adjusted ..	7676	11	8	Cash	11658	7	11
Other Liabilities (in detail) ..	-	-	-	Securities	-	-	-
				Deposit Balance .. {			
				Cash	4900	6	2
				Securities	2776	5	6
				Sinking Fund of loans	-	-	-
				Funded Capital of endowed institutions, Hospitals, &c.	-	-	-
				Total ..	19335	3	7
				Value of Premises, &c.	71795	-	-
				Do. of Tools and plant	11625	-	9
				Do. of Live stock	-	-	-
				Do. of Furniture	2969	11	3
				Arrears of taxes, &c.	132	-	5
				Other assets (in detail)			
				Amount to be recovered from one Kari varadiak	19	15	7
				Government grants for the Shwapi Town School house	341	-	4
				Total ..	86882	12	4
				Claims—			
				Advances Recoverable—			
				Permanent advance	119	-	-
				Advances for works, &c.	597	-	-
				Total ..	716	-	-
Total ..	7676	11	8	Grand Total ..	106933	15	11

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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Tax on arts, &c.	503 6	1556 8	2059 14	1315 6	392 8	352 -	-	392 8	-	-	-	-	-	-	-
2. " on buildings	383 9 8	1112 11	1496 4 8	1306 11	48 13	122 4 9	-	48 13	-	-	-	-	-	-	-
3. " on lands	168 7 1	285 10 10	454 1 11	409 1 -	7 4 4	37 12 7	-	7 4 4	-	-	-	-	-	-	-
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. Avenue receipts															
11. Produce of lands & gardens															
12.															
13.															
14.															

STATEMENT V.—Abstract of transactions under advances.—

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	941	2	-
(2) Amount advanced during the year	1779	8	-
Total	2720	10	-
(2) Amount adjusted during the year—			
(a) On account of advances made during the year	1528	-	-
(b) Do. previous years	476	10	-
Total amount outstanding at the end of the year*	716	-	-
Total	2720	10	-

* Details of Balance.

Permanent Advance			
Municipal Cashier, Salem	100	-	-
District Medical Officer, Salem	10	-	-
Head master, Salem College	5	-	-
do Salem Town School	2	-	-
do Chevvaipet do	2	-	-
Other Advances			119 - - -
1890-91			
Process fees	26	-	-
Numbering houses	10	-	-
1891-92			36 - - -
Process fees	10	-	-
1892-93			10 - - -
Process fees	19	12	-
Law Charges	3	6	-
1893-94			23 - 2 - -
Process fees	25	-	-
Law Charges	50	-	-
1894-95			75 - - -
Gymnastic Apparatus	201	6	-
1895-96			201 - 6 - -
Repair of Wells	50	-	-
Municipal Bazaar, Chevvaipet	200	-	-
Excess payment of Deposit	1	8	-
			251 - 8 - -
			716 - - -

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
					More or less.		
Receipts.							
Municipal Rates and Taxes.							
on vehicles with Springs	1053	2 -	1053	-	(-) -	2 -	} Errors in classification rectified.
on Carts etc - -	3162	2 -	3162	-	(-) -	2 -	
IV. Fees from travelling Bungalows	288	8 -	278	8 -	(-) 10 -	-	
License fees	1462	12 3	1472	12 3	(+) 10 -	-	
Miscellaneous							
Fees for numbering Carts	-	-	-	4 -	(+) -	2 -	

STATEMENT VI—*cont.*Statement of Differences—*cont.*[illegible]

Norman W. Dodge.

Statement of Differences—*cont.*

Extract from the Proceedings of a General Meeting of the
Municipal Council of Salem held on the 11th September 1896

PRESENT.

Chairman Delegate

MRy: P. Sundaram Avergal B. A.

Official Councilors

॥ P. S. Ganapati Angan Aranya

Benjamin S. Lyon Lieut. Col. A. A. Rogers, Major

S. H. L. Woodman Sahib Bahadur B. A. B. S.

Non-Official Commissioners

Mr. Ry: N. Raghunatha Srinigh Aroregal
of Chittoor Muthiauskettai

n. In. Vaukatasalapati Raja n.
S. Mahomed Sahib.

A. Muhammed Salih

Indy: K. Shammunawhetter Avergal.

Para 2.

Read letter from the

Accountant General Madras forwarding
report on the Audit of the accounts
of the Salem Municipality for
the year 1895-96.

Resolved that it be submitted
to Government.

True Extract,

Chairman Delegates

[Faint, mostly illegible handwritten text, likely bleed-through from the reverse side of the page.]

No. 1303

Salem Municipal Office,

Dated 27th September 1896
 To Municipal Dept.

FROM

M. R. Ry,

P. Sundaram

A. PUSHPANATHA PILLAI AVERGAL, B.A.,

Chairman Municipal Council,

SALEM.

To

THE Chief Secretary to Government
 Local & Municipal Department
 Madras.

Enclosure

2

Sir,

I have the honor to submit herewith
 the report on the Audit of the accounts
 of this Municipality for the year 1895-96,
 together with a copy of the resolution of
 the Municipal Council passed at its
 meeting held on the 11th Instant, regarding
 the same.

I have the honor to be,

Sir,
 Your Most Obedient Servant

P. Sundaram
 Chairman Delegates.