

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 683 M

DATED 24th April 1896

[Despatch Abstract.]

Accounts.

Recording report on the audit of the --- of the Periya-
kulam Municipality for the year 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

[7]

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.	
G.O., DATED	24-4-96
No.	683.111.

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[Despatch Abstract.]

Accounts

Recording report on
the audit of the —
of the Periyakulam
Municipality for the
year 1894-95.

BACK PAPER, No.

OF 1

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

FURTHER PAPER, No.

OF 189

ate.

ENCLOSURE.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Report on the audit of the Accounts of the Periyakulam
Municipality for the year 1894-95.

Camp Periyakulam
Dated 2nd Feb 1896.

To

THE Accountant-General
Madras.

SIR,

The Municipal Auditor

I have the honor to submit the following report on my recent audit of the accounts of the Periyakulam Municipality for the year 1894-95.

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. 1471-4-5, 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 honor to be
Sir
Your most obedient servant
M. L. E. Pritchard
Inspector of Local Fundraising

No. L.F.B.
562

Forwarded to the Chief Secretary to Govern-
ment, Local and Municipal Department,
Fort St George, through the Chairman, Municipal
Council, Periyakulam, and the Collector
of Madras.

Fort St George.
Scott's Office,
7th March 1906

U. Hanuman
Off. Accountant General

SL no 447
95-96

Forwarded.

Municipal Office
Periyakulam
4th April 1906

D. R. Muthuswami
Chairman

Revenue and Receipts of the Municipal Fund of the Town of Periyakulam
for the official year 1894-95.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor heads.			Totals of Major heads.			RS.	A.	P.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	1392	1	11				1390		
b. Endowments									
c. Water-tax Fund				1392	1	11			
Total				1392	1	11	1390		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 58) ..	697	12	-				660		
b. Tax on buildings (section 63) ..	3583	6	6				3550		
c. Tax on lands (section 63) ..	328	7	-				320		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	160	-	-				150		
f. Tax on animals (section 77) ..	603	9	-				670		
g. Tax on carts and other vehicles without springs (section 85) ..	592	-	-				600		
h. Tolls (section 91)—									
Gross receipts 4425.14.11									
Less Local Fund share 1106.7.9									
3319 7 2							3320		
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. Evacuation of tolls ..							9284	9	8
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				9284	9	8	9280		

I-cont.

1894-95.

Detail of
Minor heads.Totals of
Major heads.Revised Estimate
for 1894-95.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				9284	9	8	9287		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands ..	34	12					30		
ii. Rent of buildings ..	9	13	10				10		
iii. Avenue receipts ..	141	13					150		
iv. Fees from Travellers' Bungalows ..				186	7	10			
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c. ..		2	3						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	9	8	3	9	10	6	20		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	123	2	6	123	2	6	110		
d. i. Fees from educational institutions ..									
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depot ..									
e. i. Sale-proceeds and composition fees of medicines ..		7	6						
ii. Other Hospital receipts ..					7	6			
f. i. Income from markets ..	775	2	6				770		
ii. „ slaughter houses ..	207	8	4	982	10	9	210		
g. Other fees ..									
i. Distraint fees ..	3	9	6				10		
ii. License fees ..	131		3				120		
iii. Cart-stand fees ..									
iv. Fees from extracts from Birth and Death Registers ..				134	9	9			
A. Fines under Municipal and other Acts ..	419			419			450		
i. Interest on investments—									
i. General, including choultries ..									
ii. Educational ..									
iii. Medical ..									
j. Premium on loans ..									
Carried over ..				11140	10	6	11160		

Statement II—MENT I.

Fund of the Town of *Periyambur*
1894-95.

Heads of Account.

Detail of
Minor Heads.Totals of
Major Heads.

For 1894-95.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				11140	10	6	11160		
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings ..									
Municipal Schools ..									
Other purposes ..	149	8		149	8		150		
ii. Medical ..									
iii. Other purposes—									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards—									
i. Education ..									
ii. Medical ..	750						750		
iii. Other purposes ..	120			870			120		
c. Other grants and contributions—									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..	2000			2000			2000		
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	164	7					150		
ii. Other purposes ..				164	7				
b. Other items—									
i. Fishery rents ..									
ii. Refunds of Expenditure of previous year ..	39								
iii. Fee for numbering carts, &c. ..	45	10					40		
in Other items ..	7	14	8	92	8	81	10		
Carried over ..				14417	2	2	14380		

Statement II—*cont.*

* 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 7 ^{all} classes.
2. Tax on buildings levied at $7\frac{1}{2}$ per cent. and tax on lands at $\frac{7\frac{1}{2}}{2}$ per cent. of rent value. ^{as has} for every 80 square yards.
3. Water tax on buildings and lands is levied at 2 per cent.
4. Tax on vehicles ~~and animals~~ is levied at $\frac{2}{5}$ of the maximum rates. * *tax on animals at varying rates*
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 1425-92. Min & J.O. Dated 29-6-92 No 1127-92. Min*
8. The house-tax registers were last revised in the official year 1927-28 and the land tax registers in the 1927-28.
9. Total extent of land assessed is 10,000 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement II.

Expenditure from the Municipal Fund of the Town of *Peripatulum*
for the official year 1894-95:

Statement II—cont.

Heads of Account.	(1894-95)						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	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	1179	8	-	1179	8	-	1250		
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTOR—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	72	.	.				70		
ii. Contingencies	12	8	9	84	8	9	10		
7. MISCELLANEOUS—									
a Building, furniture, &c., grants.	37	8		37	8				
b. Common gymnasium—									
i. Establishment	180						180		
ii Contingencies	148	2	11				140		
c. Other items	8	12		336	14	11	10		
Total, Grant II ..				1638	4	8	1660		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1156	4	7				1170		
b. Medicines and Supplies ..	157	13	8				260		
c. Diet of Patients	116	6	.				100		
d. Sundries and Contingencies ..	145	11	1				160		
e. Contributions to Local Boards..				1576	3	4	60		
Carried over ..				1576	3	4	1740		

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Statement II—cont.

Heads of Account.	1894-95						Revised Estimate for 1894-95		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1576	3	4	1740		
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	62	.	.				20		
ii. Sanitary Inspection ..	39	-	.				40		
iii. Medical reserve staff ..	6	.	.				10		
iv. Cutlers' Establishment ..				107	.	.			
b. CONTRIBUTIONS TO LOCAL BOARDS, &c, FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	238	4	.				240		
b. Contingencies ..	177	1	6	415	5	5	180		
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	108	.	.				110		
b. Contingencies ..	11	13	11	119	13	11	10		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment ..	1034	10	1				1040		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1718	4	5				1800		
b. Private scavenging—									
i. Establishment ..	202	6	9				200		
ii. Contingencies, such as cost of scavenging carts, &c. ..									
c. Cholera charges ..	3	1	8				10		
d. Contingencies ..	6	2	2	2964	9	1	20		
Total, Grant III ..				5182	15	9	5420		

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Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95..		
	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	27	8	3	27	8	3			
Refunds of other than current collections.	220	12	-	220	12	-	220		
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				14448	5	5	14730		
Balances—									
a. Municipal Fund	1471	4	5				1150		
b. Endowments									
c. Water tax Fund				1471	4	5			
Grand Total ..				15919	9	10	15880		

NOTE TO STATEMENT II.

Position of the Municipality of *Periyakulam*

on 31st March 1895.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans				Municipal Balance.. { Cash	1432	4	5
Deposits to be adjusted	1939	12	5	{ Securities	471	4	5
Other Liabilities (in detail)					39		
				Deposit Balance .. { Cash	587	9	2
				{ Securities	1939	12	5
					1352	3	3
				Sinking Fund of loans			
				Funded Capital of endowed institutions, Hospitals, &c.			
				Total ..	3411	10	
				Value of Premises, &c.	12585	8	
				Do. of Tools and plant	1456	12	8
				Do. of Live stock			
				Do. of Furniture	588	7	
				Arrears of taxes, &c.	297		
				Other assets (in detail)			
				Total ..	14654	11	4
				Claims—			
				Advances Recoverable—			
				Permanent advance	60		
				Advances for works, &c.	94	4	2
				Total ..	154	4	2
Total ..	1939	12	5	Grand Total ..			

STATEMENT III.—Municipality of *Periyakulam*

Abstract of Deposits Account for the year 1894-95.

	RS.	A. P.	RS.	A. P.
Balance brought forward ..	37/0	4/11		
1 Deposits by Appellants ..			1. Credited to Municipal Funds ..	
2. Do. by Renters ..	25		2. Returned to Appellants ..	
3. Do. by Contractors ..	13/6	2/9	3. Do. to Renters ..	14/8
4. Do. as Security by Municipal Servants ..	3/8	8	4. Do. to Contractors ..	3/8
5. Deposited for the execution of work for which Private Parties are liable ..	4	14/6	5. Do. to Municipal Servants ..	53/5
6. Other Deposits under the Act or bye-laws ..	37/2	14/5	6. Do. to Parties ..	
			7. Paid to Claimants ..	17/12
Total Receipts ..	206/7	7/8	Total ..	293/8
Grand Total ..	377/7	12/7	Balance ..	193/9
			Grand Total ..	577/7

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Details of Balance.

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

Statement IV-A.—Municipality of *Periyakulam* Demand, Collection and Balance Statement for the year 1894-95.

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.
1. Tax on arts, &c. ..	737	48	688	688			
2. " on buildings ..	3588	65	3582	3581		153	159
3. " on lands ..	320	14	319	309		17	87
4. Water-tax on buildings and lands ..	4425		4425	4425			
5. Tolls (gross receipts) ..	775		775	775			
6. Market rents ..	207		207	207			
7. Slaughter-house fees ..	180		180	180			
8. Rent of cart-stands ..	34		34	34			
9. Private scavenging fees ..							
10. <i>Rent of Lands</i> ..	10139	12	10183	10142		1613	24
11. ..							
12. ..							
13. ..							
14. ..							

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Statement IV-B.—Municipality of Periyakulam Demand, Collection and Balance Statement for the year 1894-95—cont.

ARREARS.

Tax.	1	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.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Tax on arts, &c.	..	..	..	..	..	..	98.	18.	18.	..	..	..	..	..	..	..
2. " on buildings	..	..	..	2586	3326	..	311.	..	..	..	..	..	14.	..	9290	49896.
3. " on lands	..	..	..	2146	29136	..	188.	..	16.	..	..	..	43.	..	80.	..
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	..	..	..	138.	138.	..	..	..	..	..	..	..	..	..	..	..
10. <i>Devnypalands</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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STATEMENT V.—Abstract of transactions under advances.—

(1) Total amount outstanding at the beginning of the year	..	..	..	2371	87
(2) Amount advanced during the year	..	..	..	4466	3
Total	..	..	..	6837	11
(2) Amount adjusted during the year—					
(a) On account of advances made during the year	..	..	..	418	14
(b) Do. previous years	..	..	..	110	89
Total amount outstanding at the end of the year*	..	..	..	1524	2
Total	..	..	..	6837	11

* Details of Balance.

Permanent Advances

Manager Rs 2000
Hospital Assistant } 2000
for Hospital Contingencies
for Vaccine Contingencies 2000
2000

Others

Value of Copies of
Municipal Act
intended for sale } 8-12-11

Do of 90 Copies
of Town Maps } 57-15-11

Law Charges
outstanding in
Subban Chetty's case } 27-8-3
Total 94-4-2

Grand Total 1524-4-2

file 447
1116
9-296 b

LOCAL FUND (1896) DEPARTMENT
Local & Municipal Dept.
CURRENT No. 1136/M
From

THE ACCOUNTANT-GENERAL,
Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
Periyakulam AND THE COLLECTOR OF
Madurai



No. L.F.D.
562

Dated 7th }
Received } March 1896.



Subject.

Forwarding report on the Audit of the
accounts of the Periyakulam Municipality
for the year 1894-95.

N.D. 1116 1896

Submitted

Collector.

7 April 1896

Madurai

Order No. 683 dated 24-4-96

Recorded

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10/4/96

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Supd. 27/4/96

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READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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