[Ref./4]
13,000-24-3-05.

DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 760, dated 4-5-96 190 .

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
16/10/05	M	3809	05		5-1-07	

[L. & M. / 9,000-2-2-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 761 M

DATED 5th May 1896

[Despatch Abstract.]

Accounts.

Recording report on the audit of ---- of the Karur Municipality for 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.

Karur Municipal Office,

Dated 21st April 1896.

Local & Municipal Dept
CURRENT No. 1287 M

No. 3.

FROM

M. R. Ry. V. Subba Rao Avargal

CHAIRMAN, MUNICIPAL COUNCIL,
KARUR.

To

The Chief Secretary to Government
Local and Municipal Dept.
Madras;
through the Collector of Coimbatore.

Sir,

I have the honor to forward herewith the report on the audit of the accounts of the Karur Municipality for the year 1894-95 received from the Accountant-General.

2 The Corrections made in the statements and accounts have been adopted.

3. A Copy of the resolution of the Council is enclosed.

I have the honor to be
Sir
Your most obedt. Servant
Subba Rao
Chairman

1.86

Rev 7 Genl.

Departm

…n the audit of the Accounts of
Municipality for the y…

Proceedings of the general meeting of the Municipal Council Karur held on Thursday the 16 April 1896.

* * * * *

* * * * *

5. The report on the audit of the accounts of the Karur Municipality for 1894-95.

Resolution

The report will be forwarded to the Government through the Collector.

* * * * * *

* * * * * *

Sd/ T. Subba Rao
Chairman

(True copy & extract)

Karur Municipal
office 21 April 1896 }

Subba Rao.
Chairman

L
1217 M of 96

Local & Municipal Dept.
CURRENT No. 1267/M
Current for No 1502 of 96

From,

The Chairman
Mpl Council
Karur

To,

The Chief Secretary
to Government
Local & Municipal Dept.
Madras.
through the Collector of
Coimbatore

Dated 21st
Despd 21st } April 1896.
Recevd 27 APR

No. 3.

Enclo... 2 (two)

Subject

Forwarding the audit
report for 1894-95 of
the Karur Municipality

Forwarded.

Herbert Bradley
Collector
23/4/96 C.V.V 23/4
23/4.
with order

N/unsl

order. No. 761 Muni Dt 6.5-96

Recorded.

WWS
4.5.96

JR
1.5.96

Copy to the Accountant General
Despd. 7/8/96

1/5

---

8 4 96

6

Rev 7 Genl

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

Dated 16th March 1896.

To

The Accountant General.
Madras.

CHIEF SECRETARY
-8 MAR 1899
GOVERNMENT OF MADRAS

Sir,

I have the honor to submit the following report on ~~my~~ the Municipal Auditors recent audit of the accounts of the Karur 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. 2378-4-4, was in agreement with that appearing in the ~~Bank~~ Sub Treasury Pass Book allowing for outstanding cheques, Cash balance 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. $\frac{\text{L. F. D.}}{495}$, 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.
Sd. J. L. Pinto.
for Inspector of L. Fd. Acct

2/756/M/99

No 2 FD
601

Forwarded to the Secretary to Government
Local and Mu[nicipal] Department, Fort Saint George
through the Cha[irman] [M]unicipal Council, Karur
and the Collecto[r] [Co]imbatore.

J. L. Marris

Fort St George
Acct. Genls office
26th March 1896
Ag. Accountant General.

23/4/96 C.V.V 23/4

Statement I.

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

Heads of Account.	Actuals 1894-95. Detail of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	1216	11	11				1220	„	„
b. Endowments	122	11	7				120	„	„
c. Water-tax Fund				1339	7	6			
Total ..	1339	7	6	1339	7	6	1340	„	„
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	5	10	2						
b. Tax on buildings (section 63) ..	~~4116~~	„	2				4000	„	„
c. Tax on lands (section 63) ..	340	6	3				350	„	„
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	154	8	„				150	„	„
f. Tax on animals (section 77) ..	385	8	„				400	„	„
g. Tax on carts and other vehicles without springs (section 85) ..	816	„	„				850	„	„
h. Tolls (section 91)— 6141-1-2									
Gross receipts 6221-2-									
Less Local Fund share .. 2019-3-6	4201	14	6				3880	„	„
i. Penalties on account of— 2043-4-11	4097	12	3						
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. ..				9909	12	8			
viii. Evasion of tolls				10014	4	11			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents	496	„	„				730	„	„
c. Fees under Act II of 1888 ..	45	„	„	541					
				10450	12	8			
Carried over ..				10555	4	11	10360	„	„

STATEMENT I—*cont.*

Heads of Account.	1894-95. Actuals						Revised Estimate for 1894-95.		
	Detail of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				10555	4	11	10360	u	u
				10450	12	8			
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..									
iii. Avenue receipts ..	12	1	u				20	u	u
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..	10	8	u				u	u	u
ii. Produce of lands, gardens, &c.	6	14	u				10	u	u
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.									
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	u	u	u				170	u	u
d. i. Fees from educational institutions	1947	13	4				1950	u	u
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	u	u	u				30	u	u
ii. Other Hospital receipts ..									
f. i. Income from markets ..	508	12	1				460	u	u
ii. „ slaughter-houses.	297	7	10				300	u	u
g. Other fees									
i. Distraint fees	4	14	u				10	u	u
ii License fees	181	6	3				150	u	u
iii. Cart-stand fees	389	3	10				380	u	u
iv. Fees from extracts from Birth and Death Registers ..	u	8	u				u	u	u
h. Fines under Municipal and other Acts	116	2	9				130	u	u
	115	4	9						
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical				3474	13	1			
j. Premium on loans				3475	11	1			
				13925	9	9			
Carried over ..	u			14031	u	u	13970	u	u

23/4/96 C.Y.V 23/4

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 ..				~~14031~~	~~u~~	~~u~~	13970	u	u
				13925	9	9			
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	240	u	u				300	u	u
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes Chattram	84	u	u				84	u	u
b. From Local Boards—									
i. Education									
ii. Medical	1238	u	7				1200	u	u
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				1562	u	7			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	122	6	u				120	u	u
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	3	9 ~~12~~	7				3	9	7
iii. Fee for numbering carts, &c.	"	12	"	126	11	7			
iv Miscellaneous	~~1~~	~~8~~	~~4~~	~~127~~	~~10~~	~~11~~	2	6	5
Carried over ..				~~15720~~	~~11~~	~~6~~	15180	"	"
				15614	5	11			

Statement II—*cont.*

Heads of Account.	1894-95. Actuals						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~15720~~ 15614	~~11~~ 5	~~6~~ 11	15680	„	„
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	140 ~~139~~	15 ~~13~~	2 ~~10~~						
ii. Others				140 ~~139~~	15 ~~13~~	2 ~~10~~	~~1472~~	~~12~~	„
Total Receipts ..				15755 ~~15860~~	5 ~~9~~	1 ~~4~~	15680	„	„
Add opening balance ..				1339	7	6	1340	„	
Grand Total ..				~~17200~~ 17094	~~„~~ 12	~~10~~ 7	17020	„	„

* 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 $\frac{\text{the first—}}{\text{all}}$ classes.
2. Tax on buildings levied at per cent. and tax on lands at $\frac{\text{* per cent. of rent value.}}{\text{annas for every 80 square yards.}}$
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. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.
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:—

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Statement II.

Expenditure from the Municipal Fund of the Town of Karur for the official year 1894-95.

Heads of Account.	1894-95. Actuals						Revised Estimate for 1894-95.		
	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	300	„	„				310	„	„
b. Buildings	100	„	„				200	„	„
c. Drainage	31	3	7				50	„	„
d. Water-supply	~~22~~	~~3~~	~~7~~	431 ~~422~~	 3	 7			
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	1415	9	11				1400	„	„
b. Buildings	~~126~~ 138	~~13~~ 0	~~10~~ 4				300	„	„
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	20 ~~19~~	12 ~~4~~	10 ~~10~~				50	„	„
ii. Establishment									
iii. Contingencies				1574 1561	7 12	1 7			
e Miscellaneous public improvements									
3. ESTABLISHMENT									
4. TOOLS AND PLANT AND OTHER STORES									
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 ..				1984 2005	„ 10	2 8	2310	„	„
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	1894	14	5				1900	„	„
b. Contingencies	41	4	7				60	„	„
Carried over ..				1936	3	„	1960	„	„

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				1936	3	"	1960	"	"
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	870	13	1				880	"	"
b. Results Grants	363	14	11				350	"	"
c. Contingencies	11	8	1	1246	4	1	20	"	"
3. SALARY GRANTS									
4. RESULTS GRANTS	205	10	"	205	10	"	250	"	"
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTON—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	90	"	"				90	"	"
ii. Contingencies	39	9	6	129	9	6	30	.	.
7. MISCELLANEOUS—									
a Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment									
ii Contingencies									
c. Other items	15	"	"	15	"	"			
Total, Grant II ..				3532	10	7	3580	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1645	12	4				1660	"	"
b. Medicines and Supplies ..	553	8	1				580	"	"
c. Diet of Patients	130	5	5				150	"	.
d. Sundries and Contingencies ..	154 123	1 9	9 9				130	"	.
e. Contributions to Local Boards..	438	5	3				440	"	"
Allowances to midwife	5	"	"				10	"	"
Carried over ..				2927 2896	0 8	10 10	2970	"	"

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Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				~~2896~~ 2927	~~8~~ 0	~~10~~ 10	2970	"	"
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—							20	"	"
i. Medical College ..	76	"	"				50	"	"
ii. Sanitary Inspection ..	48	"	"				.	.	.
iii. Medical reserve staff ..	8	"	"				20	.	.
iv. Cutlers' Establishment ..	.	.	.						
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools ..									
ii. Reserve staff				132	.	.			
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—							210	"	"
a. Establishment	210	"	"						
b. Contingencies	~~4~~ 16	~~9~~ 11	~~3~~ 3				80	.	.
c. Contributions to Local Boards ..				~~214~~ 226	~~9~~ 11	~~3~~ 3			
4. REGISTRATION OF BIRTHS AND DEATHS—							80	.	.
a. Establishment	75	"	5	75	.	5	10	.	"
b. Contingencies	.	-	.						
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	2454	2	6				2460	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	837	14	"				900	.	.
b. Private scavenging—							130	.	
i. Establishment	136	2	5						
ii. Contingencies, such as cost of scavenging carts, &c. ..	.	4	"				9 .	12 4	. .
c. Cholera charges	~~28~~	~~3~~	~~.~~				50	.	
d. Contingencies	27	11	"	3456	9	11			
				6816	14	5			
Total, Grant III ..				~~6774~~	~~12~~	~~5~~	6990	.	.

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.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	263	14	.				270	.	.
b. Contingencies	~~512~~ 511	~~2~~ 14	~~3~~ 3	5 ~~776~~	12 ~~.~~	3 ~~3~~	550	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment	60	.	.				60	.	.
b. Contingencies	-	5	.				10	.	.
c. Feeding Travellers				60	5	.			
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment									
b. Contingencies	4	4	.	4	4	.			
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, 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 ..				840	5 9	3	890	.	.

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 ..				840	5 9	3	890	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	439 ~~481~~	4 ~~14~~	4 ~~4~~				500	.	.
iii. Printing	~~12~~	~~.~~	~~.~~				30	.	.
iv. Compensation for lands ..									
v. Other items	17 ~~8~~	1 ~~15~~	2 ~~4~~	456 ~~602~~	5 ~~13~~	6 ~~8~~	10	.	.
Land assessment									
Total, Grant IV ..				~~1343~~ 1296	~~6~~ 10	~~11~~ 9	1430	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	492	10	9				500	.	.
ii. Inspection	111	9	10				150	.	.
b. Collection of Municipal Taxes—									
i. Establishment	215	12	-				220	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	2	7	1				90	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	11	2	6						
d Office contingencies other than (*b*) (ii)	171 ~~176~~	8 ~~15~~	2 ~~2~~				200	.	.
e. Contributions for Central office and Audit establishments ..	70	.	.	1063	15	10	70	.	.
Total, Grant V ..				1080	9	4	1230	.	.
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.	1894-95. actuals.						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..	"	10	"	"	10	"			
b. Others	12	8	8	12	8	8			
Refunds of other than current collections.							20	-	,
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				14716 14728	8 ..	3 1	15560	.	.
Balances—									
a. Municipal Fund				2331 2425	13 10	9 2	1460	"	"
b. Endowments				46	6	7			
c. Water-tax Fund									
Grand Total ..				17094 17200	12 ..	7 10	17,020	"	"

23/4/96 C.V.V 23/4

Note to Statement II.

Position of the Municipality of Karur *on 31st March 1895.*

Liabilities.

	RS.	A	P.
Balance of Loans	3285	8	10
Deposits to be adjusted ..	3191	12	5
Other Liabilities (in detail) ..			
Total ..	3285 3191	8 12	10 5

Assets.

		RS.	A.	P.
Municipal Balance..	Cash	2378 2472	4 "	4 9
	Securities ..	2785	8	10
Deposit Balance ..	Cash	2691	12	5
	Securities ..	500	.	.
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
Total ..		5663	13	2
Value of Premises, &c.		7732	.	-
Do. of Tools and plant		180	.	.
Do. of Live stock				
Do. of Furniture				
Arrears of taxes, &c.		2588	3	9
Other assets (in detail)		263	8	"
Total ..		10763	11	9
Claims—				
Advances Recoverable—				
Permanent advance		41	8	:
Advances for works, &c. ..		103 113	9 14	3 5
Total ..		145 145	1 1	3 3
Grand Total ..		16582 72	15 10	4 2

23/4/96 C.V.V 23/4

STATEMENT III.—*Municipality of* Karur. Abstract of Deposits Account for the year 1894-95.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	3680	"	7	1. Credited to Municipal Funds ..	~~1835~~ 1754	~~8~~ 4	4
				2. Returned to Appellants ..			
1 Deposits by Appellants ..				3. Do. to Renters ..			
2. Do. by Renters ..	6	14	"	4. Do. to Contractors ..	60	.	.
3. Do. by Contractors ..	1896	5	10	5. Do. to Municipal Servants ..			
4. Do. as Security by Municipal Servants ..				6. Do. to Parties ..			
5. Deposited for the execution of work for which Private Parties are liable ..	16	8	3	7. Paid to Claimants ..			
6. Other Deposits under the Act or bye-laws ..	~~4~~	.	.				
				Total ..	~~1895~~ 1814	~~8~~ 4	4
Total Receipts ..	~~1407~~ 1419	~~3~~ 12	~~10~~ 3	Balance * ..	~~3191~~ 3285	~~12~~ 8	~~5~~ 10
Grand Total ..	~~5087~~ 5099	~~4~~ 12	~~5~~ 10	Grand Total ..	~~5087~~ 5099	~~4~~ 12	~~5~~ 10

Details of Balance.

	No. of items.	Year. RS.	A.	P.	No. of items.	Year. RS.	A.	P.	No. of items.	Year. 86-87 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.	No. of items.	Year. 94-95 RS.	A.	P.	Total. No. of items.	Total. Rs.	Total. A.	Total. P.	Remarks.
Appellants' Deposits ..																									2	6	14	"	2	6	14	"	
Renters do. ..																					3	1318	12	.	8	1377	4	"	11	2696	.	.	Rs 626-8-0 in P.O.S.B
Contractors' do. ..																																	
Municipal Servants' do. ..													2	300	"	"					1	210	"	"					3	500	.	"	
Deposits for Work ..																																	
Miscellaneous Deposits, viz.									1	50	"	"					2	13	10	"	4	15	"	10	1	4	"	"	7	82	10	10	
Total ..																													23	3285	8	10	

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

CURRENT.

Tax.	Demand as originally assessed by the Chairman. RS.	A	P	Remitted by the Council on appeal. RS.	A.	P.	Demand as finally settled (column 2 *minus* column 3). RS.	A	P.	Collected. RS.	A.	P.	Remitted on account of vacant houses, &c. RS.	A	P	Written off as irrecoverable. RS.	A	P.	Balance (column 4 *minus* columns 5, 6 and 7). RS.	A	P.	
1	2			3			4			5			6			7			8			
1. Tax on arts, &c. ..	4093	9	6				4093	9	6	3780	*	8	8	5	10							
2. „ on buildings ..	~~4110~~	~~15~~	-				~~4110~~	~~15~~	.	~~3780~~	~~9~~	8	~~25~~	~~11~~	~~4~~				305	.		* Annas Six excess collection
3. „ on lands ..	365	12	3				365	12	3	212	14	6	7	11	3				145	2	6	
4. Water-tax on buildings and lands ..																						
5. Tolls (gross receipts) ..	4750	.	.				4750	.	.	⊙ 3573	7	2							(a) 1187	8		⊙ Rs 10-15-2 interest (a) deposits
6 Market rents ..	457	.	.				457	.	.	* 449	8	1							9	.		* Rs 1-8-1 interest
7. Slaughter-house fees ..	275	.	.				275	.	.	× 276	15	10							.	.		× Rs 1-15-10 interest
8. Rent of cart-stands ..	350	.	.				350	.	.	* 352	2	8										* Rs 2-2-8 interest
9. Private scavenging fees ..	105	4	.				105	4	.	61	14	.							43	6	.	
10. Rubbish depôt	200	.	.	72	3	6	127	12	6	.	.	.							127	12	6	
11. Ferries	471	.	.				471	.	.	235	8	.							235	8	.	
12. Cocoanut tope	3	.	.				3	.	.	3	.	.										
13.																						
14.																						
	11087	15	3	72	3	6	11015	11	9	8945	15	11	33	6	7				2053	5	-	

Statement IV-B.—*Municipality of* Karur. Demand, Collection and Balance Statement for the year 1894-95—*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.																									
2. " on buildings	28	4	.	369	9	.	397	13	.	335	6	6	3	.	.	6	.	.	53	6	6				1893-94 1892-93.
3. " on lands	47	9	6	137	9	6	185	3	.	127	7	9				3	15	.	53	12	3	93-94			
4. Water-tax on buildings and lands																									⊗ Interest Rs 5-2-0
5. Tolls	.	.	.	2662	8	.	2662	8	.	⊗ 2567	10	.							✻100	.	.	—do—			✻ Embezzled.
6 Market rents	21	.	.	113	4	.	134	4	.	59	4	.							✻75	.	.	—do—			✻ Embezzled.
7. Slaughter-house fees	65	8	.	32	8	.	98	.	.	20	8	.							✻77	8	.	—do—			✻ Embezzled
8. Rent of cart-stands	.	.	.	36	10	8	36	10	8	⊗ 37	1	2													⊗ Interest Rs -6-6
9. Private scavenging fees	27	14	.	88	2	.	116	.	.	60	8	.							55	8	.	1892-93 1893-94			
10. Rubbish depot	26	12	.	60	.	.	86	12	.										86	12	.	—do—			Rs 26-12-0 Embezzled
11. Ferries	.	.	.	290	8	.	290	8	.	260	8	.							30	.	.	93-94			Rs 25-0-0 Embezzled.
12. Cocoanut tope	.	.	.	3	.	.	3	.	.										3	.	.	—do—			
13.																									
14.																									
	216	15	6	3793	11	2	4010	10	8	3468	5	5	3	.	.	9	15	.	534	14	9				

23/4/96 C.V.V 23/4

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	285	6	5
(2) Amount advanced during the year	2	.	.
Total ..	287	6	5
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	1	6	.
(*b*) Do. previous years	140	15	2
Total amount outstanding at the end of the year* ..	145	1	3
Total ..	287	6	5

* *Details of Balance.*

Permanent advances

Manager —	15-0-0
Civil apothecary	25-0-0
Vaccinator	1-8-0
	41-8-0

Others

93-94	Advance of Law Suit Rs 25+15 to M.R.Ry Kuppu Row avl. }	40-0-0
88-89	— do — to Mr Ramasamy Iyer	11-2-0
89-90 to 94-95	Process fees	9-4-0
92-93	Late Chairman M.R.Ry Srinivasa Iyengar avl being unadjusted advance of Rs 984-11-0 drawn by him on 31-3-93 —	2-0-5
93-94	— do — of 130 Rs drawn for payment of Conservancy Coolies }	1-2-10
— do -	Amount misappropriated by the Late Manager by altering the amount of bills and claims by false bills	40-0-0
	Total.	145-1-3

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Receipts										
i. Tolls gross Receipts	6221	2	1	6141	1	2	-80	"	11	(1) The difference is explained as follows:- Toll Collections in 94-95 on account of 93-94 (a) 2567-10- 94-95 (b) 3573-7-2 Total (c) 6141-1-2 Deduct cost of Toll Shed repairs- 11-2-6 (d) net 6129-14-8 one third to L. Bd (e) 2043-4-11 Municipal share c-e- 4097-12-3 Deduct advance adjusted from L Board (e) 2043-4-11 12-2-0 Balance to be paid to L. Bd in cash 2031-2-11 The amount actually paid 2019-3-6 Difference to be paid to L. Board for 94-95 f 11-15-5 Transferred therefore to deposits
Less L. F. share	2019	3	6	2043	4	11	+24	1	5	
Municipal share	4201	14	6	4097	12	3	-104	2	3	
b Tax on Buildings	4116	"	2	4115	10	2	-"	6	"	2) Excess collection transferred to deposits
h) Fines under Municipal & other acts-	116	2	9	115	4	9	-"	14	"	3) Process fees advanced and recovered within the year eliminated from both sides.
C. Miscellaneous										
b. ii Refunds of Expenditure of previous year	3	12	7	3	9	7	-0	3	0	4) Surplus sale proceeds of distrained property transferred to deposits
iv Miscellaneous.	1	8	4	-	12	.	-0	"	4	5 Being undisbursed balance remitted to the Treasury eliminated as the same was already included in the opening balance.
							-0	8	-	6) Undisbursed amount drawn for payment for repair of a conservancy cart. eliminated.
							-"	4	-	7) -do- of Lighting contingencies

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
7. Extraordinary & debt d. advances- others.	139	13	10	140	15	2	+12	2	.	8 Being advances adjusted on account of a contribution for tolls Vide (1) above
							-10	8	8	9. Erroneous adjustment proper Eliminated.
							-"	8	-	10. Process fees adjusted within the year eliminated.
Charges										
1. A. Works (d) Watersupply	22	3	7	31	3	7	-3	.	.	(11) Cost of water pandal establishment removed to G.h IV other charges.
							+12	.	.	12) Compensation for land for sinking a well transferred from gh IV.
2. Repairs. b. Buildings	126	13	10	138	.	4	+11	2	6	13) Cost of repair of Toll Shed transferred from gh IV.
d. Watersupply 1. Repairs to works	19	4	10	20	2	10	+1	8	.	14) Cost of repairing a well transferred from gh I. c. Office Contingencies.
gh III. Hospitals d. Sundries & Contingencies	123	9	9	154	1	9	+30	8	.	15. Charges for printing Hospital forms transferred from gh IV Printing
3 Vaccination b. Contingencies	4	9	3	16	11	3	+12	2	.	16 —do— Vaccination forms —do—
5. Conservancy d. Contingencies	28	3	.	27	11	.	-0	8	.	17. Vide remarks against 6 supra
gh IV. Lighting b. Contingencies	572	2	3	571	14	3	-0	4	.	18 —— (7) ——
9. Other Charges III Printing	481	14	4	439	4	4	-30	8	.	19 —— (15) ——
							-12	2	.	20 —— (16) ——

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
9. Other charges.										
iv Compensation for lands	12	.	.	.	.	.	−12	.	.	(21) Vide remarks against 12 above
v. Other items	8	15	4	17	1	2	+ 3	15	.	(22) Law charges being cost of a copy of judgment transfer from gl V.
							+3	.	.	23) Vide remarks against 11 above
							+1	2	10	24) Adjusted with reference to correct balance as per Treasury pass Book.
gl V.										
c. Tolls Contingencies	11	2	6	.	.	.	−11	2	6	(25) Vide remarks against (13) above
d. Office Contingencies other than b II	176	15	2	171	8	2	−3	15	-	(26) ——— (22)
							−1	8	.	(27) ——— (14)
Advances Recoverable Others.	12	8	8	-	10	-	−10	8	8	(28) ——— (9)
							−0	14	-	(29) ——— (3)
							−	8	-	(30) ——— (10)
Balance Municipal Fund.	2425	10	2	2331	13	9	−11	15	5	(31) ——— 1 (f) -do-
							−0	6	-	(32) ——— (2)
							−0	3	-	(33) ——— (4)
							−81	4	-	(34). This amount was erroneously adjusted to the credit of Municipal funds as the amount received from the toll renter for 93–94 & credited, together with the amount misappropriated by the late manager, to satisfy the demand (Vide my working in the Toll Register) Hence the transfer.

STATEMENT VI—*cont.*

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 Corresponding alterations made.										
Claims, Advances for works	113	14	5	103	9	3	−10	5	2	(35) Due to adoption of correct figure as arrived from the advance register
Statement III										
Other Deposits	4	.	.	16	8	5	+11	15	5	(36) Vide remarks against (1) & (31) above
							+0	6	-	(37) ——— (2)
							+0	3	-	(38) ——— (4)
Credits										
Municipal Fund	1835	8	-	1754	4	-	−81	4	-	(39) ——— (34) ———
Balance	3191	12	5	3285	8	10	+81	4	-	(40) ——— do ———
							+11	15	5	(41) ——— (36) ———
							+0	6	-	(42) ——— (37) ———
							+0	3	-	(43) ——— (38) ———
Statement IV A.										
Tax on Buildings Demand.	4110	15	-	4093	9	6	−17	5	6	(44) Demand for the 1st half year of certain new houses which were assessed only for the 2d half year was erroneously shewn on both sides — hence eliminated.
Remitted of vacant houses	25	11	4	8	5	10	−17	5	6	
Collection.	3780	9	8	3780	3	8	−0	6	-	45. Vide remarks against (2) above.
Arrears statement IV A. Balance of old demand										(46) The figures adopted by the Municipality are correct.
Tax on Buildings										
Lands										
P.S.-fees.										

Current no 1228/Rev 1896

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,
Karur AND THE COLLECTOR OF
Coimbatore

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16/4/96

Dated 26 } March 1896.
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No.

Subject.

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

22/4

No. 1483/Rev 7/96

DISTRICT MUNSIF'S COURT, 29 AUG. 96 KARUR.

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Forwarded to the Chairman, Karur Municipal Council thro' the Sub Collector of Coimbatore.

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The corrections made have been adopted in the office copies of the statements and accounts

21st April 1896

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Chairman

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