1-4-08 ✓

[L. & M. 2,000—4-8-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1909 M.

DATED 31-8-97.

INDEXED. ✓

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the —— of the Salem municipality for 1896-97

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1897) Department.

A/S

CURRENT No. 3010 M

From The Chairman, Municipal Council, Salem.

This Order. No 1909 M. mis. d 31.8.97.

Recorded.

No. 1398

V.R. 2/9/97

A8078

Dated 18th August 1897

Received 20 AUG 1897

Registered 20-8-1897

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SUBJECT.

Submitting the report on the audit of the accounts of the Salem Municipality for 1896-97.

To

The Accountant-general

P.O.

Dups 4/9/97

a/27/8

248

BACK PAPERS.

G.O.	No.	Department.	Date.

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97

Local & Munl. (1897) Department.

CURRENT No. 4

1732 cur.

ACCOUNTANT GENERAL'S OFFICE
17 JUL.
SALES & RECEIVED

From

Order

The offg. Accountant-General
Fort Saint George.

No. CFD 257

Dated 16th July 1897.

Received

Registered 20737

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SUBJECT.

Forwarding the report on the audit of the accounts of the Salem Municipality for the year 1896-97.

Forwarded

Attorney
Genl

Permanent
17

To, The Chairman of the
Salem.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Camp Salem

Dated 14th June 1897.

To

THE Inspector of Local Fund Accounts
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 1896-97.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits), together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 5829-8-6, was in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book, allowing for outstanding cheques, and for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the Statement submitted by the Municipality with their Annual Report to Government ~~, or~~

~~The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.~~

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. L. F. D. / 495, dated 19th February 1892, as modified by subsequent Government Orders.

8 Nothing was discovered important enough to call for immediate action on the part of Government, ~~or~~

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

I have &c.
(Sd) K. Govindan
Assistant Inspector of Local Fund Accts.

Forwarded to the Accountant-General

(Sd) W. J. F. Williamson
Assistant Accountant-General &
Inspector of Local Fund Accounts.

No. LFD 257

Forwarded to the Secretary to government, Local and Municipal department, Fort Saint George, through the Chairman, Municipal Council, Salem and the Collector of Salem.

Fort Saint George
Acct-ant's office,
16th July 1897

Offg. Accountant-general

STATEMENT I.

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

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	11658	7	11				11660	.	.
b. Endowments									
c. Water-tax Fund				11658	7	11			
Total ..				11658	7	11	11660	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	11616	13	.				13000	.	.
b. Tax on buildings (section 63) ..	19237	12	.				19500	.	.
c. Tax on lands (section 63) ..	1320	9	2				1350	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	1095	.	.				1050	.	.
f. Tax on animals (section 77) ..	1812	8	.				1800	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	3150	.	.				3200	.	.
h. Tolls (section 91)—									
Gross receipts 11,538-6-8.									
Less Local Fund share 2217-11-8									
9320-11-0	9320	11	.				9250	.	.
i. Penalties on account of—									
i. Tax on arts	1	7	.				10	.	.
ii. Tax on buildings ..	15	11	.				10	.	.
iii. Tax on lands	1	2	.				10	.	.
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				47571	9	2			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	125	.	.	125	.	.	150	.	.
Carried over ..				47696	9	2	49330	.	.

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				47.696	9	2	49330	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	3	.	.				.	.	.
ii. Rent of buildings ..	.	.	.				10	.	.
iii. Avenue receipts ..	482	6	9				420	.	.
iv. Fees from Travellers' Bungalows	350	8	.				300	.	.
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens,&c.	49	7	11				70	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	157	12	3				200	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	320	10	11				300	.	.
d. i. Fees from educational institutions	9.251	7	4				8000	.	.
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	364	10	6				440	.	.
ii. Other Hospital receipts ..	.	.	.				10	.	.
f. i. Income from markets ..	2.720	8	.				2680	.	.
ii. ,, slaughter-houses ..	1.971	14	9				1.950	.	.
g. Other fees									
i. Distraint fees	28	3	.				10	.	.
ii. License fees	1388	8	9				1300	.	.
iii. Cart-stand fees ..	1.792	12	6				1.760	.	.
iv. Fees from extracts from Birth and Death Registers ..	6	.	.				10	.	.
h. Fines—									
i. Fines under Municipal and other Acts	155	4	.				1300	.	.
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans				19.043 2 8					
Carried over ..				66.739 8 11 10			68.090	.	.

Statement I—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				66.739 8	11	10	68.090	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings	341	.	.				1010	.	.
Municipal Schools ..	2.662	6	2				2960	.	.
Other purposes ..	135	.	1				140	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education									
ii. Medical	1.160	15	1				1200	.	.
iii. Other purposes Poor House	200	.	.				200	.	.
c. Other grants and contributions—									
i. Education									
ii. Medical	5	.	.				10	.	.
iii. Other purposes for widening Chandikkam St.	81	7	4	4.585 12 8			90	.	.
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	842	13	.				850	.	.
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	851	.	.				850	.	.
iii. Fees for numbering carts, &c.	33	7	3	1.727 4 3			10	.	.
Carried over ..				73.052 12 9			75410	.	.

Statement I—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				73,052 49	12	9	75410	-	-
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	54	14	-	54	14	-	-	-	-
Total Receipts ..				73107	10	9	75410	-	-
Add opening balance ..				11658	7	11	11660	-	-
Grand Total ..				84766	2	8	87070	-	-

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 is levied at per cent., and tax on land at annas / per cent. of rent value. 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. The total extent of land assessed is 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 Salem for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	500	15	-				4420	-	-
b. Buildings	2189	8	7				2780	-	-
c. Drainage	1017	2	3				1080	-	-
d. Water-supply	5	7	-				1280	-	-
e. Miscellaneous public improvements	19	-	-	3531	7	3 / 10			
2. REPAIRS—									
a. Communications	5930	-	5				5920	-	-
b. Buildings	4203	12	8				4370	-	-
c. Drainage—	4215	3	1						
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.	1674	8	2				1690	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	582	12	11				500	-	-
ii. Establishment	142	15	6				140	-	-
iii. Contingencies	16	8	1				20	-	-
e. Miscellaneous public improvements				12562 50	9	9			
3. ESTABLISHMENT	569	4	-	569	4	-	570	-	-
4. TOOLS AND PLANT AND OTHER STORES	92	12	9	92	12	9	200	-	-
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works						2 / 9			
Total, Grant I ..				16755	2	9	22970	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	14	14	5	14	14	5	20	-	-
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	12695	8	10				12760	-	-
b. Contingencies ..	1065	15	4	13761	8	2	1080	-	-
Carried over ..				13776	6	7	13860	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				13.776	6	7	13.860	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	3.144	12	11				3.200	.	.
b. Result Grants	838	7	1				850	.	.
c. Contingencies	676	14	.	4.660	2	.	680	.	.
3. Salary Grants	444	3	3	444	3	3	450	.	.
4. Result Grants	718	10	.	718	10	.	750	.	.
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	308	3	7				310	.	.
ii. Contingencies	43	10	5	351	14	.	50	.	.
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment	119	.	.				120	.	.
ii. Contingencies				119	.	.			
c Other items									
Total, Grant II ..				20.070	3	10	20.270	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2536	14	2				2530	.	.
b. Medicines and Supplies ..	2129	3	3				1650	.	.
c. Diet of Patients	957	7	11				1200	.	.
d. Sundries and Contingencies ..	1353	6	10				1420	.	.
e. Contributions to Local Boards..				6.977	.	2			
Carried over ..				6.977	.	2	6800	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				6.977	.	2	6800	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	294	.	.				390	.	.
ii. Sanitary Inspection ..	234	.	.				390	.	.
iii. Medical reserve staff ..	66	.	.				40	.	.
iv. Cutlers' Establishment ..									
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff ..									
iii. of Boards Women and Children's Dispensary ..									
c. Other Contributions	60	.	.	654	.	.	.	.	.
3. Vaccination—									
a. Establishment	300	.	.				300	.	.
b. Contingencies	146	4	.				150	.	.
c. Contributions to Local Boards ..				446	4	.			
4. Registration of Births and Deaths—									
a. Establishment	431	.	.				430	.	.
b. Contingencies	74	10	.	505	10	.	70	.	.
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	11.757	11	8				11.730	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4.771	1	6				5.000	.	.
b. Private scavenging—									
i. Establishment	988	15	9				970	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..									
c. Cholera charges	1311	15	7				1000	.	.
d. Contingencies	303	12	9	19.133	9	3	350	.	.
Total, Grant III ..				27.716	7	5	27.620	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	280	.	.				280	.	.
b. Contingencies	2726	14	9				2500	.	.
c. contribution to Local Boards —	99	6	8	3106	5	5	100	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. ~~CHOULTRIES~~ — Poor House									
a. Establishment	167	12	.				170	.	.
b. Contingencies	97	3	6				50	.	.
c. Feeding ~~Travellers~~ Paupers	233	1	7	498	1	1	300	.	.
4. TRAVELLERS' BUNGALOW—									
a. Establishment	96	.	.				100	.	.
b. Contingencies	40	15	4	136	15	4	30	.	.
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	175	4	4				180	.	.
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..				175	4	4			
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.	29	6	.	29	6	.	30	.	.
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				3946	.	2	3740	.	.

(a) ~~Fines from~~ Time Gun Charges Rs. 171-2-6.
Town crier — 41-8-0
Assessts: on ml. lands ~~87-12-5~~ 87-3-5
Reading Room dust 150-0-0
Law charges — 80-6-0
Painting & numbering 59-6-4
Tin tickets — ~~29-14-8~~
~~552-11-7~~
589-10-3

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				3946 4	.	2	3740	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	.	6	.				20	.	.
iii. Printing	340	12	7				400	.	.
iv. Compensation for lands ..	89	10	3	205 931	12	10	50	~~0~~	~~0~~
v. Other items	~~554~~	11	7 (a)	~~895~~	14	2	600	.	.
Total, Grant IV ..				~~4841~~ 4815	~~14~~ 13	~~4~~ 0	4810	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2043	6	8				2040	.	.
ii. Inspection	3000	.	.				3000	.	.
b. Collection of Municipal Taxes—									
i. Establishment	1814	12	3				1850	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.									
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	50	.	.				80	.	.
d. Office contingencies other than (*b*) (ii)	657 23	10 13	11 3				700	.	.
e. Contributions for Central office and Audit establishments ..	560	.	.	~~8115~~ 8082	~~13~~ ..	~~10~~ 2	550	.	.
Total, Grant V ..				~~8115~~ 8082	~~13~~ ..	~~10~~ 2	8220	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Advances recoverable—									
a. Permanent									
b. Others	1437	-	-	1437	-	-			
Refunds of other than current collections.									
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				78936 3	10	2	83890	-	-
Balances—									
a. Municipal Fund	5829	8	6				3180	-	-
b. Endowments									
c. Water tax Fund				5829	8	6			
Grand Total ..				84766 3	2	8	87070	-	-

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A.	P.
Balance of Loans	-	-	-
Deposits to be adjusted ..	6773	11	4
Other Liabilities (in detail) ..	-	-	-
Total ..	6773	11	4

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	5829	8	6
	Securities ..	-	-	-
Deposit Balance ..	Cash	4322	5	10
	Securities ..	2451	5	6
Sinking Fund of loans		-	-	-
Funded Capital of endowed institutions, Hospitals, &c.		-	-	-
Total ..		12603	3	10
Value of Premises, &c.		72159	-	-
Do. of Tools and plant		11949	14	9
Do. of Live stock		-	-	-
Do. of Furniture		3298	2	3
Arrears of taws, &c.		690	6	5
Other assets (in detail)				
Amount to be recovered from one Kari Varadiah		19	15	7
Travellers Bungalow fee due from Mr. Reay.		7	15	-
Total ..		88132	7	-
Claims—				
Advances Recoverable—				
Permanent advance		119	-	-
Advances for works, &c. ..		1979	2	-
Total ..		2098	2	-
Grand Total ..		102833	12	10

STATEMENT III.—*Municipality of* Salem Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.
Balance brought forward ..	7.676	11	8
1. Deposits by Appellants	3800	7	6
2. Do by Renters	4.456	4	·
3. Do. by Contractors	324	·	·
4. Do. as Security by Municipal Servants	·	·	·
5. Deposited for the execution of work for which Private Parties are liable..	·	·	·
6. Other Deposits under the Act or bye-laws	19	1	10
Total Receipts ..	8.599	13	4
Grand Total ..	16.276	9	·

	Rs.	A.	P.
1. Credited to Municipal Funds	6.432	14 4	5
2. Returned to Appellants	1.374	69 5	1
3. Do. to Renters	8	2	9
4. Do. to Contractors	1.049	·	·
5. Do. to Municipal Servants	·	·	·
6. Do. to Parties	·	·	·
7. Paid to Claimants	638 44	7	5
Total ..	9.502	13	8
Balance * ..	6.773	11	4
Grand Total ..	16.276	9	·

* Details of Balance.

	No. of items.	Year.			No of items.	Year.			No. of items.	Year 92-93			No. of items.	Year. 93-94			No of items.	Year. 94-95			No. of items.	Year. 95-96			No. of items.	Year. 96-97			Total. No of items.	Rs.	A.	P	Remarks.
		Rs.	A.	P		Rs	A	P.		Rs.	A.	P.		Rs.	A	P		Rs.	A.	P		Rs.	A.	P.		Rs.	A.	P					
Appellants' Deposits ..																									4	17	8	·	4	17	8	·	
Renters' do. ..																									10	4116	4	·	10	4116	4	·	
Contractors' do. ..									4	477	5	6									3	410	·	·	3	324	·	·	10	1211	5	6	
Municipal Servants' Deposits																	10	1400	·	·						·	·	·	10	1400	·	·	
Deposits for Work ..									1	1	·	·	4	10	12	·					3	54	4	·	15	11	9	10	23	28	9	10	
Miscellaneous Deposits, viz:																																	
Total ..									5	478	5	6	4	10	12	·	10	1400	·	·	6	464	4	·	32	4469	5	10		6773	11	4	

Statement IV-A.—*Municipality of* Salem. Demand, Collection, and Balance statement for the year 1896-97.

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.	13.101 · ·	1.298 · ·	11803 · ·	11.611 5 ·	· · ·	· · ·	191 11 ·
2. „ on buildings	19.644 6 ·	1 13 ·	19.642 9 ·	19.175 4 ·	44 9 ·	· · ·	422 12 ·
3. „ on lands	1.317 9 5	· · ·	1.317 9 5	1.263 9 9	· · ·	· · ·	53 15 8
4. Water-tax on buildings and lands ..	· · ·	· · ·	· · ·	· · ·	· · ·	· · ·	· · ·
5. Tolls (gross receipts)	11.475 · ·	· · ·	11.475 · ·	11.475 · ·	(a) · · ·	· · ·	· · ·
6. Market rents	2.675 · ·	· · ·	2.675 · ·	2.675 · ·	(b) · · ·	· · ·	· · ·
7. Slaughter-house fees	1.951 · ·	· · ·	1.951 · ·	1.951 · ·	(c) · · ·	· · ·	· · ·
8. Rent of cart-stands	1.760 · ·	· · ·	1.760 · ·	1.760 · ·	(d) · · ·	· · ·	· · ·
9. Private scavenging fees	864 12 9	· · ·	864 12 9	842 13 ·	· · ·	· · ·	21 15 9
10. Produce of gardens &c.	49 4 ·	· · ·	49 4 ·	49 4 ·	(e) · · ·	· · ·	· · ·
11. Revenue receipts	18 · ·	· · ·	18 · ·	18 · ·	(f) · · ·	· · ·	· · ·
12.							
13.			(a) This excludes interest of Rs. 63-6-8 realized				
14.			(b) " " " 45-8-0 "				
			(c) " " " 20-14-9 "				
			(d) " " " 32-12-6 "				
			(e) " " " 0-3-11 "				
			(f) " " the amount of " 464-6-9 " at the spot.				

690 6 5-

Statement IV-B.—*Municipality of* Salem, Demand, Collection, and Balance Statement for the year 1896-97—*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.	
1. Tax on arts, &c.		98.	98.	58.		4.	36.	1896-97
2. „ on buildings		659.	659.	628.		31.		
3. „ on lands		56155	56155	56155				
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. Produce of garden								
11. Avenues.								
12.								
13.								
14.								

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	716	.	.
(2) Amount advanced during the year	1701	3	6
Total ..	2417	3	6
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	264	3	6
(*b*) Do. previous years	54	14	.
Total amount outstanding at the end of the year* ..	2098	2	.
Total ..	2417	3	6

* *Details of Balance.*

Permanent advance

Dt. Medical & Sanitary Officer — Rs. 10-0-0
Municipal Cashier — 100-0-0
Headmaster Municipal College — 5-0-0
— Do. — Salem Town School — 2-0-0
— Do. — Shevapet — Do. — 2-0-0 119-0-0

Previous years

Advanced to Manikka Mudr. for numbering Houses — 10-0-0
— Do. — to late Ml. cashier for Powers fees — 80-12-0
— Do. — to Pleader Venkata Row for Law charges — 50-0-0
— Do. — to Hd. Master Salem college for Gymnastic apparatus 201-6-0 342-2-0

1895-96

Advanced to Mll. Councillor Mr. T. Subramaniah chettiar for repairing Mll. Bazaars 200-0-0 200-0-0

1896-97

Advanced to the Executive Engineer for sinking wells — 1280-0-0
— Do. — to Mr. S. Boaltks for cholera purposes — 7-0-0
— Do. — to Dt. Medl Officer for — Do. — 50-0-0
— Do. — to cashier Mll Office for cleansing tanks & wells — 100-0-0 1437-0-0

Total — 2098-2-0

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
4. Revenue derived from ml. property and Powers apart from taxation.				
1.(b) iii Sale proceeds of old materials &c. &c.	157 12 3	156 12 3	(−) 1 . .	(1) Being value of one drain tile broken, eliminated from both sides of the account. Vide item No. (4) below.
6. Miscellaneous				
2.(b) iii Fees for numbering carts &c. —	33 7 3	31 7 3	(−) 2 . .	(2) Being recovery of the value of chimneys broken eliminated from both sides of the account. Vide item No (8) below.
Charges				
grant-I.				
1. New works				
3.(b) Buildings —	2489 8 7	2500 15 .	(+) 11 6 5	(3) One to error in classification Vide item No. (7) below.
4.(c) Drainage —	1017 2 3	1019 8 3	(−) 1 . .	(4) Vide item No (1) above. Elimi-nated from both sides.
			(+) 3 6 .	(5) One to error in classification Vide item No. (14) below.
5.(d) Water Supply —	5 7 .	. . .	(−) 5 7 .	(6) Error in classification. — (being govt. assessment on land taken up for water supply scheme) — Vide item No. (10) below.
2. Repairs				
6.(b) civil Buildings	4215 3 1	4203 12 8	(−) 11 6 5	(7) Vide item No. (3) above.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
grant-IV.				
1. Lighting.				
7.(b) contingencies	2726 14 9	2724 14 9	(−) 2 . .	(8) Eliminated from both Sides Vide item No. (2) above.
9. other charges				
8. iii. Printing.	340 12 7	341 12 7	(+) 1 . .	(9) one to correct classification Vide item No. (12) below.
9. V. other items —	554 11 7	589 10 3	(+) 5 7 .	(10) Vide adjustment item No. (6) above
			(+) 29 7 8	(11) — &c. — no (13) below.
grant-V.				
10.(d) Office contingencies other than (b) ii. —	657 10 11	623 18 3	(−) 1 . .	(12) one to error in classification Vide item No. (9) above.
			(−) 29 7 8	(13) — &c. — &c. — Vide item No (11) above.
			(−) 3 6 .	(14) — &c. — &c. — Vide item No. (5) above.
Statement III.				
Deposits — charges.				
11. credited to all funds.	6432 11 5	6432 14 5	(+) . 3 .	(15) one to error in classification Vide item No. (16) below.
12. Returned to appellants	1374 8 1	1368 5 1	(−) . 3 .	(16) Vide item No. (15) above.
			(−) 6 . .	(17) Vide item No. (18) below.
13. Paid to claimants	638 7 5	644 7 5	(+) 6 . .	(18) One to error in classification Vide item No. (17) above.

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—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

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—*cont.*

Statement of Differences—*cont.*

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

Extract from the Proceedings of a General Meeting of the
Municipal Council of Salem held on the 13th August 1897.

PRESENT.

Chairman

M.R.A. Pushpanada Pillai avl. B.A.

Official Councillor

Brigade Surgeon Lieut Col. A.R. Rogers Harrison

M.R.A. R. Govindaraja Aiyangar avl. B.A.

Non officials

M.R.A. S. Ramasami Aiyar avergal B.A. B.L.

" T. Narasinga Row "

" S. Krishnasami Mudaliar "

" Chetti Muthiunn Chettiar "

" A. Raghunatha singh "

" M. Kattiri Chettiar "

" K. Ramanna Chettiar "

" P. Sooleramanna Chettiar "

× × × ×

Para 4. Read report on the audit of the accounts of the Salem Municipality for 96-97.

Resolved that it may be forwarded to Government.

× × × ×

(True extract)

Pushpanada Pillai
15.8.97
Chairman

Counter Sig

CR

1
3110 Inst 1897

Salem Municipal office,

No. 1398

Dated 18 August 1897.

FROM

M. R. Ry,

A. PUSHPANATHA PILLAI AVERGAL, B. A.,

Chairman, Municipal Council,

SALEM.

To THE Secretary to Government,

Local and Municipal Department,

Madras.

Enclosure 2

SIR,

I have the honor to submit herewith the report on the audit of the accounts of the Salem Municipality for 96-97, together with a copy of the resolution of the Council dated 13th instant regarding the same.

I have the honor to be
Sir
Your most obedient servant

Pushpanatha
Chairman

Cour. Pd.

Cl.

2.
3000 postage

When given for copying ____
When copied 12 Dec 19
When examined ____
When signed 5/9
} 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.