

[1, 4, 11]
[2,000-28, 27.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2537 M.

DATED 17-11-97

INDEXED. *CR*

DESPATCHED

[Despatch Abstract.]

Account

Recording report on the audit of
the — of the Periyakulam mullig.
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.

CURRENT No. 3855

The Chairman Municipal Council
Periyathalam
From The Accountant General
Madras.



No. 27A
491

Mr Order n^o 2537 in this of 17/11/97

Recorded.

V.R.
12/11/97

Dated 19th Oct 1897
Received 8-11-97
Registered 8-11-97
Enclosures
Spare copies

SUBJECT.

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

To
The Accountant General
Madras

12/11/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the

Periyakulam
Municipality for the year 1896-97.

Dated *23 September* 1897.

To

THE

Accountant General

Madras.

SIR,

the District 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 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. *2/42-9-1*, was in agreement with that appearing in the ~~Bank~~ *Treasury* Pass Book, allowing for outstanding cheques, and for deposits. *and for cash in hand in the Municipal Office on 31.3.97*

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~~ *is being forwarded to* placed in the hands of the Chairman.

67. 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 13th February 1892, as modified by subsequent Government Orders.

7-8 Nothing was discovered important enough to call for immediate action on the part of Government,

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

I have &c

Sd/- W. J. Williams
Assistant Accountant General
& Inspector of Local Fund Accts

No L.72
491

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

Fort Saint George
Accd. Genl. Office
19th Oct 1897

Umanin
Offg Accountant General

20th 3746 offd 27-10-97
Forwarded to the Chairman
Municipal Council Periyakulam

Wm
Collector
26-10-97

LOCAL & MUNICIPAL DEPT.
3855M

Submitted

Chairman
Municipal Council, Periyakulam
2-11-97

STATEMENT I.

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

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	1345	15	1				1350		
b. Endowments									
c. Water-tax Fund				1345	15	1			
Total ..				1345	15	1			
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	907						850		
b. Tax on buildings (section 63) ..	4183	13	6				4200		
c. Tax on lands (section 63) ..	306	13	6				310		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	201						200		
f. Tax on animals (section 77) ..	624	15					620		
g. Tax on carts and other vehicles without springs (section 85) ..	596						600		
h. Tolls (section 91)— Gross receipts <i>R. a. P.</i> <i>4484-10-0</i> Less Local Fund share <i>1/4 1/2</i> <i>Rs. 1121-2-6</i>				3363	7	6	3360		
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. Evasion of tolls				10183	1	6			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	10			10			10		
Carried over ..				10193	1	6	10150		

STATEMENT I—cont.

Heads of Account.	1896-97.								
	Details of Minor heads.			Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				10193	1	6	10150	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands ..	45	8	4				40	.	.
ii. Rent of buildings ..	18	.	.				20	.	.
iii. Avenue receipts ..	208	5	6				200	.	.
iv. Fees from Travellers' Bungalows ..				271	13	6			
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c ..									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	34	4	1	34	4	1	20	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	242	14	10	242	14	10	220	.	.
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 ..	3	13	10	3	13	10			
ii. Other Hospital receipts ..									
f. i. Income from markets ..	873	2	1				870	.	.
ii. „ slaughter-houses ..	233	2	2	1106	4	3	230	.	.
g. Other fees									
i. Distraint fees ..	3	8	10				10	.	.
ii. License fees ..	171	4	6				150	.	.
iii. Cart-stand fees ..				176	5	4			
iv. Fees from extracts from Birth and Death Registers ..	1	8	0	176	5	4			
h. Fines—									
i. Fines under Municipal and other Acts ..	251	8	7	251	8	7	250	.	.
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 ..									
Carried over ..				1227	9	11	12160	.	.

Statement II—cont.

Heads of Account.	1896-97.								
	Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				12279	13	11	12160	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings ..									
Municipal Schools ..									
Other purposes ..	117	8	.	117	8	.	120	.	.
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	.	.	60	.	.
c. Other grants and contributions—									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..	35	.	.	35	.	.	40	.	.
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	473	9	3				450	.	.
ii. Other purposes ..				473	9	3			
b. Other items—									
i. Fishery rents ..									
ii. Refunds of Expenditure of previous year ..	36	8	.				40	.	.
iii. Fees for numbering carts, &c. ..	48	15	.				50	.	.
iv. Other items ..	4	.	1				10	.	.
Carried over ..				89	7	1	13865	6	3
				13865	6	3	13680	.	.

Statement II—*cont.*

Heads of Account.		1896-97.						Revised Estimate for 1896-97.		
		Details of Minor Heads.			Totals of Major Heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..					13685	6	3	13680	-	-
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		76	13	11	76	13	11			
Total Receipts ..					13942	4	2	13680		
Add opening balance ..					1345	15	1	1350		
Grand Total ..					15288	3	3	15030		

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 $7\frac{1}{2}$ per cent., and tax on land at $\frac{7\frac{1}{2}}{2}$ per cent. of rent value.
 annas for every 80 square yards.
3. Water tax on buildings and lands is ^{not} levied at per cent.
4. Tax on vehicles and animals is levied at $2\frac{1}{3}$. the maximum rates. *+ taxes on animals at ordinary rates for the several classes*
5. Tax on carts, &c, is levied at Rs. 2 per cart per annum.
6. Tolls are levied at *half* the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. no $\frac{1425 \text{ m. mi}}{4-9-91}$ + $\frac{1127 \text{ m. mi}}{29-1-92}$
8. The house-tax registers were last revised in the official year 1893-94, and the land tax registers in the official year 1893-94.
9. The total extent of land assessed is 177 acres. + 57 cents
10. The mode of estimating the annual rental of houses and lands is as follows:— *given the annual Report for 1896-97*

Statement II.

Expenditure from the Municipal Fund of the Town of
for the official year 1896-97.

			1896-97.						Revised Estimate for 1896-97.		
Heads of Account.			Details of Minor Heads.			Totals of Major Heads.					
			RS.	A.	P.	ES.	A.	P.	RS.	A.	P.
GRANT I—(Public Works)—											
1. NEW WORKS—											
a.	Communications		114	9	1				120	.	.
b.	Buildings		143	6	2				410	.	.
c.	Drainage										
d.	Water-supply					257	15	3			
e.	Miscellaneous public improvements										
2 REPAIRS—											
a.	Communications		1205	11	8				1100	.	.
b.	Buildings		47	14	2				50	.	.
c.	Drainage—										
i.	Repairs to works										
ii.	Establishment for flushing drains, &c.										
d.	Water-supply—										
i.	Repairs to works, machinery, &c.		2	4	.				10	.	.
ii.	Establishment		119	12	.				120	.	.
iii.	Contingencies					1375	9	10			
e.	Miscellaneous public improvements										
3.	ESTABLISHMENT		144	.	.	144	.	.	140	.	.
4.	TOOLS AND PLANT AND OTHER STORES		4	15	.	4	15	.	20	.	.
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										
Total, Grant I						1782	8	1	1970	.	.
GRANT II—(Education)—											
1. TRAINING SCHOOLS—											
a.	Contributions to Local Boards..										
b.	Stipends to Normal students ..										
2. MUNICIPAL SCHOOLS—											
i.	On Salary System—										
a.	Establishment										
b.	Contingencies										
Carried over											

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details 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 Result System—									
a. Fixed Payments									
b. Result Grants									
c. Contingencies									
3. SALARY GRANTS									
4. RESULT GRANTS	1236	12		1236	12		1250		
5. COMBINED GRANTS—									
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	87						90		
ii. Contingencies	15	8	2	102	8	2	10		
7. MISCELLANEOUS—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium--									
i. Establishment	235						240		
ii. Contingencies	11	13		246	13		10		
c. ~~Common drawing master's~~ Other items	14	8	3				20		
d. ~~Other items~~ Contingencies	24	4		38	12	3	30		
Other items	5	2		5	2		10		
Total, Grant II				1629	15	5	1660		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1181	7	7				1190		
b. Medicines and Supplies ..	213	1	3				250		
c. Diet of Patients	98	12					110		
d. Sundries and Contingencies ..	184	7	11				200		
e. Contributions to Local Boards..									
Carried over				1677	12	9	1750		

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1677	12	9	1750	.	.
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	49	.	.				60	.	.
ii. Sanitary Inspection ..	39	.	.				40	.	.
iii. Medical reserve staff ..	11	.	.				10	.	.
iv. Cutlers' Establishment ..				99	.	.			
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	207	10	8				210	.	.
b. Contingencies ..	183	7	7				190	.	.
c. Contributions to Local Boards ..				391	2	3			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	119	.	.				120	.	.
b. Contingencies ..	5	4	.	124	4	.			
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment ..	1101	8	1				1090	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2301	3	11				2230	.	.
b. Private scavenging—									
i. Establishment ..	533	8	2				540	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..									
c. Cholera charges ..	125	10	.				20	.	.
d. Contingencies ..	44	3	7	410	6	1	40	.	.
Total, Grant III ..				6398	4	9	6300	.	.

Statement II—*cont.*

Heads of Account.			1896-97.						Revised Estimate for 1896-97.		
			Details 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	..	..	214	14	10						
b. Contingencies	..	..	615	11	6	830	10	4	220	-	-
2. i. MARKETS—											
a. Establishment	..	..							590	-	-
b. Contingencies	..	..									
ii. SLAUGHTER-HOUSE—											
a. Establishment	..	..									
b. Contingencies	..	..									
3. CHOUTRIES—											
a. Establishment	..	..	12	.	.				10	"	"
b. Contingencies	..	..	21	12	1	33	12	1	10	-	-
c. Feeding Travellers	..	..							20	.	.
4. TRAVELLERS' BUNGALOW—											
a. Establishment	..	..									
b. Contingencies	..	..									
5. AVENUES—											
a. Establishment	..	..	60	8	15				60	-	-
b. Contingencies	..	..	9	12	7	69	12	7	20	-	-
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-engines, buckets, repairs, &c.	..	..									
9. POUNDS—											
a. Establishment	..	..									
b. Contingencies	..	..									
Carried over ..						934	3	"	930	"	"

Law charges 55.3.⁰⁰
 Tom Tom charges. 1.14.⁰⁰
 Cost of numbering 11.9.6
 Assessment on ml
 and 27.6.8.
 Miscellaneous. 69.3.9
 165.4.11

Statement II—*cont.*

[illegible]

Statement II—cont.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	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	59	4	-	59	4	-			
Refunds of other than current collections.	3	5	-	3	5	-			
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				13145	10	2	13140	-	-
Balances—									
a. Municipal Fund	2142	9	1				1890	-	-
b. Endowments									
c. Water tax Fund				2142	9	1			
Grand Total ..				15288	3	3	15130	.	.

NOTE TO STATEMENT II.

Position of the Municipality of Periakulam on 31st March 1897.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance..			
Deposits to be adjusted ..	3822	3	10	Cash ..	2142	9	1
Other Liabilities (in detail) ..				Securities ..			
				Deposit Balance ..			
				Cash ..	291	7	7
				Securities ..	3530	12	3
				Sinking Fund of loans ..			
				Funded Capital of endowed institutions, Hospitals, &c. ..			
				Total ..	5964	12	11
				Value of Premises, &c. ..	13265	13	4
				Do. of Tools and plant ..	1894	5	6
				Do. of Live stock ..			
				Do. of Furniture ..	697	2	-
				Arrears of taxes, &c. ..	36	10	6
				Other assets (in detail) ..			
				Total ..	15993	15	4
				Claims—			
				Advances Recoverable—			
				Permanent advance ..	70	-	-
				Advances for works, &c. ..	59	4	-
				Total ..	129	4	-
Total ..	3822	3	10	Grand Total ..	22088	4	3

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

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	1751	98		1. Credited to Municipal Funds ..			
1. Deposits by Appellants ..				2. Returned to Appellants ..			
2. Do. by Renters ..				3. Do. to Renters ..			
3. Do. by Contractors ..				4. Do. to Contractors ..			
4. Do. as Security by Municipal Servants ..				5. Do. to Municipal Servants ..			
5. Deposited for the execution of work for which Private Parties are liable..				6. Do. to Parties ..			
6. Other Deposits under the Act or bye-laws ..				7. Paid to Claimants ..			
Total Receipts ..	3798	127		Total ..	1728	25	
Grand Total ..	5550	63		Balance ..	3822	3	10
				Grand Total ..	5550	6	3

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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.	
Appellants' Deposits ..															
Renters' do. ..															
Contractors' do. ..															
Municipal Servants' Deposits ..															
Deposits for Work ..															
Miscellaneous Deposits, viz															
Total ..															

Statement IV-A.—Municipality of *Periyalikulam*. 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.	RS.	RS.	RS.	RS.
1. Tax on arts, &c.	1057	8 -	917 8 -	905 8 -		12 -	596
2. " on buildings	4199	156	4197 9 -	4175 10 -	126	15 9 0	113
3. " on lands	308	2 -	308 2 -	305 3 -		1 2 -	
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	4484		4484 -	4484 -			
6. Market rents	871		871 -	871 -			
7. Slaughter-house fees	233		233 -	233 -			
8. Rent of cart-stands							
9. Private scavenging fees	502	133	502 133	473 93			294
10. Rent of lands	46		46 -	45 8 -		8 -	
11.							
12.							
13.							
14.							

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Statement IV-B.—Municipality of Poralakulam;

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1															9
1. Tax on arts, &c.	..	..	1	8	1	8	1	8			1	4			
2. " on buildings	..	..	9	8	9	8	8	3							
3. " on lands	..	..	1	7	1	7	1	7							
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.															
11.															
12.															
13.															
14.															

STATEMENT V.—Abstract of transactions under advances.

(1) Total amount outstanding at the beginning of the year	..	..	..	146	13	11
(2) Amount advanced during the year	..	..	..	510	4	-
Total	..	..	..	657	1	11
(3) Amount adjusted during the year—						
(a) On account of advances made during the year	..	..	..	451	-	-
(b) Do. previous years	..	..	..	76	13	11
Total amount outstanding at the end of the year*	..	..	..	129	4	-
Total	..	..	..	657	1	11

* Details of Balance.

1896-97. Permanent advance into Municipal { 20-0-0
 Head clerk }
 — do — Hospital Asst. 30-0-0
 — do — do — for Vaccination 20-0-0
 Advance to Mr G. S. Hickey, for 70-0-0
 conducting a law suit 59-4-4
 129-4-4

When given for copying _____
When copied _____
When examined _____
When signed 17/4 } 189

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

CURRENT No. _____

ENCLOSURES TO C. No. _____

NUMBER OF GOVERNMENT A A A A A A A

OF GOVERNMENT.

MENT WITH DITTO.

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.

staff
Gj