[L. & M. 2,000—28-]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 455 M.

DATED 28-2-98

INDEXED. 8/4

DESPATCHED

[Despatch Abstract.]

Accounts – Recording the report on the audit of the — of the Karur 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.

[L. & 3,000—28 97.]

Cur No 299/Rev 7/98

Cur N

Local & Munl. (1898) Department.

CURRENT No. ~~22~~ 771 M

Forwarded.

A Butterworth

UNDER SECY TO GOVT 12 FEB 98 PUBLIC

7/2/98

A/Collector

A.N. 8/2/98

From

The Chairman
Municipal Council
Kadiri

7 FEB 98 No. 22

Order

Dated 4th February 1898.

Received 12-2-1898

COLLECTOR 8 FEB 1898

Registered 14-2-1898

Enclosures Two.

n/misc

Spare copies

order No. 455 Mun d 28/2/98

Recorded.

V.R. 25/2/98

28.2.98

SUBJECT.

Audit report.

Submitting the — of the Kadiri Municipality for the year 1896-97.

C No 355/Rev of 98

Forwarded

J.A.

Collector

7.2.9

Ditto

To

The Accountant General

Desp 2/3/98

18/2 and 7/2/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Proceedings of the general meeting of the Municipal Council Karur held on Thursday the 3rd February 1898.

Present.

× × × ×

2. The Audit report on the accounts of the Karur Municipality for the year 1896-97.

The Report will be submitted to the Government.

× × × ×

(Signed) T. Padmanabha
Chairman D.

(True extract)

Karur Municipal Office
4th February 1898 } ste.

Subbarao
Chairman

1/771 M of 1898

L. & M.
2,000—28 97.

Karur Municipal Office,

Dated 4th February 1898

LOCAL & MUNICIPAL DE
CURRENT No. 771 M

No. 22-

From,

M. R. Ry. V. Subba Rau avl. B.A
Chairman Municipal Council,
KARUR.

To,

THE Secretary to Government,
Local and Municipal Department
Fort Saint George
Madras.

Through,

The Revenue Officer of the Division
Coimbatore.

Sir,

I have the honor to forward herewith the report on the audit of the accounts of the Karur Municipality for the year 1896-97 received from the Accountant-General Madras.

2. The Corrections made in the statements and accounts have been adopted. A Copy of the resolution of the Council is enclosed.

3. With reference to para. 8 of the Inspector's letter, I have to state that the Council has decided to sue the ex manager× for the amounts embezzled.

× He is undergoing a sentence of six years' rigorous imprisonment—

I have the honor to be,
Sir,
Your most obedient Servant
V Subba Rau
Chairman

Cur No 4136/Rev of 97

C No 14/R Sepr of 98

Local & Munl. (1897) Department.

CURRENT No.

~~7.1.98~~

Rev 424/Genl

Meeting

From

the Accountant-General,
Madras.

Order

No. 2-7-D/625

Dated 23rd December 1897.

Received

Registered ✓

Enclosures

Spare copies

SUBJECT.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1

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

Dated 9th December 1897.

To

THE Accountant General,
Madras.

SIR,

I have the honor to submit the following report on ~~my~~ the District Municipal auditors recent audit of the accounts of the Karur 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. 4559-9-11, was in agreement with that appearing in the ~~Bank~~ Sub 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~~

8. The attention of Government may be invited to the 2 items of 40/- & 10/- shewn in the "details of balance" in Statement V as misappropriations by

by the late manager. If these are irrecoverable steps should be taken to write them off.

I have &c

Sd) W. T. Williamson

Assistant acctt. General &
Inspector of L. F. accounts.

J. A. CUMMING
25 DEC 1897

27 D.
625

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

Offg. accountant General

Fort Saint George
acctt. Genls office
23rd December 1897.

Ref. on Cur. No. 4136 / Rev 897

-6 JAN 1898

Forwarded to the Chairman, Municipal Council, Karur, through the Sub Collector of Coimbatore –

Coimbatore Collr's
Office 4 January /98

A. Collector

G.V.
4/1/98

Forwarded

J. A. Cumming

6.1.98

STATEMENT I.

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

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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	3800	"	1				3800	"	"
b. Endowments	64	6	3				60	.	.
c. Water-tax Fund									
Total ..	3864	6	4	3864	6	4	3860	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..							4450	.	.
b. Tax on buildings (section 63) ..	4466	12	6				490	.	.
c. Tax on lands (section 63) ..	484	4	.						
d. Water-tax on buildings and lands (section 75)	"	"	"						
e. Tax on vehicles with springs, and palanquins (section 77) ..	253	8	"				250	.	.
f. Tax on animals (section 77) ..	477	.	.				460	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	826	.	.				820	.	.
h. Tolls (section 91)— 6020-15-3									
Gross receipts .. ~~5969-13-4~~ 1983-6-4							4450	.	.
Less Local Fund share ~~1966-5-4~~ ..	~~4003~~ 4037	~~8~~ 9	~~.~~ 3						
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..	"	4	"						
iii. Tax on lands	"	4	"						
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				~~10511~~ 10545	~~8~~ 9	~~6~~ 9			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds							730	.	.
b. Ferry rents	584	14	.						
c. Fees under Act II of 1888 ..				584	14	.	30	.	.
Carried over ..				~~11096~~ 11130	~~6~~ 7	~~6~~ 9	11680	.	.

STATEMENT I—*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				~~11096~~ 11130	~~6~~ 7	~~6~~ 9	11680	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings									
iii. Avenue receipts	25	4	6				30	.	.
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands	15	12	.				20	.	.
ii. Produce of lands, gardens, &c.	41	6	4				50	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30	3	6				20	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	165	8	3				160	.	.
d. i. Fees from educational institutions	2520	5	3				2400	.	.
ii. Other revenue from educational institutions									
iii. Sale-proceeds of books in Municipal Book Depôt									
e. i. Sale-proceeds and composition fees of medicines	17	13	.				10	.	.
ii. Other Hospital receipts									
f. i. Income from markets	845	11	6				840	.	.
ii. „ slaughter-houses	362	5	..				360	.	.
g. Other fees									
i. Distraint fees	4	4	.				10	.	.
ii. License fees	166	13	6				160	.	.
iii. Cart-stand fees	402	1	1				400	.	.
iv. Fees from extracts from Birth and Death Registers	1	8	.						
h. Fines—									
i. Fines under Municipal and other Acts	218 ~~213~~	12 ~~12~~	4 .				200	.	.
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				4817 ~~4812~~	11 ~~11~~	11 ~~11~~			
Carried over				~~15909~~ 15948	~~2~~ 3	~~5~~ 8	16340	.	.

Statement I—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Datails of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward				~~15909~~ 15948	~~2~~ 3	~~5~~ 8	16340	..	..
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends									
Buildings							30	.	.
Municipal Schools	198	6	3				210	.	.
Other purposes									
ii. Medical									
iii. Other purposes—									
Communications									
Water-supply									
Drainage									
Sanitation									
Other purposes Chatrams	84	..	..				90	.	.
b. From Local Boards—									
i. Education							„	.	.
ii. Medical	1061	4	„				1100	„	„
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				1343	10	3			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging	255	8	„				200	.	.
ii. Other purposes	3	2	..						
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year									
iii. Fees for numbering carts, &c.	1	.	.	485	4	11	.	.	.
iv Other items —	~~276~~ 225	~~12~~ 10	~~10~~ 11	~~536~~	~~6~~	~~10~~	90	.	.
Carried over				~~17789~~ 17777	~~3~~ 2	~~6~~ 10	18060	.	?

Statement II—*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 ..				~~17789~~ 17777	~~3~~ 2	~~6~~ 10	18060	.	.
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	~~227~~ 70	~~.~~ 6	~~5.~~	70	6	.			
Total Receipts ..				~~18016~~ 17847	~~3~~ 8	~~6~~ 10	18060	.	
Add opening balance ..				3864	6	4	3860	.	.
Grand Total ..				~~21880~~ 21711	~~9~~ 15	~~10~~ 2	21920	.	.

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 is levied at per cent., and tax on land 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. 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 Karur 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	454	3	10				520	.	.
b. Buildings	230	1	4				1050	.	.
c. Drainage	.	.	.				500	.	.
d. Water-supply	100	5	6				120	.	.
e. Miscellaneous public improvements				784	10	8			
2. Repairs—									
a. Communications	1449	7	2				1480	.	.
b. Buildings	334	8	7				440	.	.
c. Drainage—									
i. Repairs to works ..	50	4	.				50	.	.
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	68	13	8				70	.	.
ii. Establishment									
iii. Contingencies									
e Miscellaneous public improvements				1903	1	5			
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 other bodies or persons for public works									
Total, Grant I ..				2687	12	1	4230	.	.
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 ..	3031	5	1				3040	.	.
b. Contingencies ..	209	4	8				200	.	.
Carried over ..				3240	5	9	3240	.	.

Statement II—*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 ..				3240	5	9	3240	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments									
b. Result Grants									
c. Contingencies									
3. SALARY GRANTS									
4. RESULT GRANTS	258	4	.	258	4	"	250	.	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	105	.	.				110	.	.
ii. Contingencies	31	5	1	136	5	1	30	.	.
7. MISCELLANEOUS—									
a. Buildings, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c Other items Scholarships	45	.		45	.	.	50	.	.
Total, Grant II ..				3679	14	10	3680	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	2014	12	10				2030	.	.
b. Medicines and Supplies ..	664	8	11				800	.	.
c. Diet of Patients	95	"	2				100	.	.
d. Sundries and Contingencies ..	235	1	10				200	.	.
e. Contributions to Local Boards..	450	.	.				450	.	.
f) Allowance to midwife	16	.	.				20	.	.
Carried over ..				3475	7	9	3600	.	.

Statement II—*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 ..				3475	7	9	3600	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	72	.	.				20	.	.
ii. Sanitary Inspection ..	57	.	.				50	.	.
iii. Medical reserve staff ..	16	.	.				.	.	.
iv. Cutlers' Establishment ..				145	.	.			
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment	180	.	.				180	.	.
b. Contingencies	10	9	.				20	.	.
c. Contributions to Local Boards ..	10	11	3	201	4	3	20	.	.
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	83	14	"				90	.	.
b. Contingencies	13	2	6	97	.	6	10	.	.
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment	2419	3	2				2450	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1193	12	6				1150	.	.
b. Private scavenging—									
i. Establishment	211	1	11				210	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..									
c. Cholera charges	67	11	4				70	.	.
d. Contingencies	19	4	"				20	.	.
				3911	"	11			
Total, Grant III ..				7829	13	5	7910	.	.

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	262	12	„				270	.	.
b. Contingencies	669	6	„	932	2	.	650	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment	60	.	.				60	.	.
b. Contingencies	1	13	„	61	13	.	10	.	.
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment									
b. Contingencies	„	5	„	„	5	.	30	.	.
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 ..				994	4	„	1020	.	.

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 ..				994	4	0	1020	.	.
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 ..									
iii. Printing	316	2	1				400	.	.
iv. Compensation for lands ..									
v. Other items (Law charges) .. } Land assessment }	314 13	7 „	„ 7	643	9	8	220	.	.
Total, Grant IV ..				1637	13	8	1640	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	515	3	7				520	.	.
ii. Inspection	180	.	.				180	.	.
b. Collection of Municipal Taxes—									
i. Establishment	207	14	3				220	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	66	„	9				70	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	130	5	8				120	.	.
e. Contributions for Central office and Audit establishments ..	115	.	.	1214	8	3	120	.	.
Total, Grant V ..				1214	8	3	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 ..									
Carried over ..									

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 ..	.								
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Advances recoverable—									
a. Permanent	20	.	.				20	.	.
b. Others	~~179~~ 32	~~1~~ 7	"		.	.	170	.	.
Refunds of other than current collections.	50	.	.						
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank				~~249~~ 102	~~1~~ 7	"			
Total Expenditure ..				~~17298~~ 17152	~~15~~ 5	3	18880	.	.
Balances—									
a. Municipal Fund	~~4533~~ 4511	~~9~~ 8	~~4~~ 8				3020	.	.
b. Endowments	48	1	3	~~4581~~ 4559	~~10~~ 9	~~7~~ 11	20	.	.
c. Water tax Fund									
Grand Total ..				21880 21711	9 15	10 2	21920	.	.

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	~~1397~~ 2164	7	~~"~~ 8
Other Liabilities (in detail) ..			
Total ..	~~1397~~ 2164	7	~~.~~ 8

ASSETS.

	RS.	A	P.
Municipal Balance .. { Cash	~~4581~~ 4559	~~10~~ 9	~~7~~ 11
Municipal Balance .. { Securities ..			
Deposit Balance .. { Cash	~~1397~~ 1414	7	~~"~~ 8
Deposit Balance .. { Securities ..	750	.	.
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.			
Total ..	~~6729~~ 6724	~~1~~ 7	~~7~~ 7
Value of Premises, &c.	7732	.	.
Do. of Tools and plant	180	.	.
Do. of Live stock			
Do. of Furniture			
Arrears of taxes, &c. .. (a) ..	1245	8	6
Other assets (in detail) .. (b) ..	343	1	10
Total ..	~~16229~~ 16224	11	11
Claims—			
Advances Recoverable—			
Permanent advance	61	8	"
Advances for works, &c. ..	~~65~~ 75	10	3
Total ..	~~127~~ 137	2	3
Grand Total ..	~~16356~~ 16361	14	2

(a) Includes Embezzled amounts vide D. C. B Statement arrears	R. a. P
Toll deposits of 94-95,	687-8-"
— Collections of 93-94,	100-"-"
Market rents	75-"-"
Slaughter House	77-8-"
	26.12-"
Rubbish	25-"-"
Ferry	
	991-12-"

(b)	
Progrants	164-"-"
Cheque alteration	89-1-10
Conservancy Depart.	50-"-"
Pro'cartstand fees	40-"-"
	343-1-10

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

	RS.	A.	P		RS.	A.	P.
Balance brought forward ..	2930	5	6	1. Credited to Municipal Funds	2244	2	6
1. Deposits by Appellants	2	4	-	2. Returned to Appellants	„	3	-
2. Do by Renters	1500	7	-	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	8	13	6	7. Paid to Claimants	50	1	6
7. 1/3 share of penal interest due to the District Board.	17	4	8				
Total Receipts ..	~~1511~~ 1528	~~8~~ 9	~~6~~ 2	Total ..	2294	7	-
				Balance * ..	~~2147~~ 2164	~~7~~ 7	~~-~~ 8
Grand Total ..	~~4441~~ 4458	~~14~~ 14	~~-~~ 8	Grand Total ..	~~4441~~ 4458	~~14~~ 14	~~-~~ 8

*Details of Balance.

	No. of items.	Year. RS.	Year. A.	Year. P	No of items.	Year. 91-92 RS	A	P.	No of items.	Year 1892-93 RS.	A	P.	No. of items.	Year. 1893-94 RS	A	P	No of items.	Year. 1894-95 RS.	A.	P	No. of items.	Year. 1895-96 RS.	A.	P.	No. of items.	Year. 1896-97 RS.	A.	P	TOTAL. No of items.	TOTAL. Rs.	TOTAL. A.	TOTAL. P	REMARKS.
Appellants' Deposits ..																																	
Renters' do. ..																									15	1288	15	.	15	1288	15	.	
Contractors' do. ..																					2	100	.	.					2	100	.	.	
Municipal Servants' Deposits					2	300	.	.					2	200	.	.					1	250	.						5	750	.	.	
Deposits for Work ..																																	
Miscellaneous Deposits, viz'																					1	„	2	„	2 1	8 17	6 4	„ 8	4	25	8	8	
Total ..					2	300	.	.					2	200	.	.					4	350	2	„	18	1314	5	8	26	2164	7	8	

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

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.																						
2. „ on buildings	4452	10	6	„	„	„	4452	10	6	4387	3	6	6	15	„	1	9	6	56	14	6	
3. „ on lands	476	5	„	„	„	„	476	5	„	459	10	6	„	„	„	„	12	„	15	14	6	
4. Water-tax on buildings and lands ..	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	„	
5. Tolls (gross receipts)	5899	.	.	„	„	„	5899	.	.	5899	-	.	„	.	.							
6. Market rents	844	.	.	„	„	„	844	.	.	845	4	6	.	.	.							int ~~Rs~~ 1-11-6
7. Slaughter-house fees	360	.	.	„	„	„	360	„	„	362	5	„	.	.	.							do — 2-5-„
8. Rent of cart-stands	402	.	.	„	„	„	402	.	.	402	1	1	.	.	.							-do — „-1-1
9. Private scavenging fees	255	11	„	„	„	„	255	11	„	254	9	„	.	.	.	1	2	„				
10. Rubbish depôt	164	12	„	„	„	„	164	12	„	165	8	3	.	.	.							int Rs „-12-3
11. Fences	586	„	„	„	„	„	586	„	„	440	1	„	.	.	.				146	8		„ int „-9-„
12. Cocoanut tope & lands	41	6	4	„	„	„	41	6	4	41	6	4	.	.	.							
13.																						
14.																						

Statement IV-B.—*Municipality of* Karur. 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.																						
2. „ on buildings	43	8	"	69	4	"	112	12	"	79	9	"	"	"	"	15	12	"	17	7	"	1894-95 & 1895-96.
3. „ on lands	19	14	9	21	10	3	41	9	"	24	9	6	"	"	"	4	15	"	12	"	6	1893-94 to 1895-96
4. Water-tax on buildings and lands ..																						
5. Tolls	1287	8	"	.	.	.	1287	8	"	* 500	"	"				.	.	-	Embezzled. 787 Vide audit report	8	"	* Of Rs 500, Rs 429-2-8 have been taken to the Deposit account and the remaining sum of 70-13-4 credited to municipal funds. Vide para VII (2) of the Govt memorandum No 891 of the audit notes d/ 4 8/96
6. Market rents	75	.	.	-	.	.	75	.	.	-	-	.							75 do	.	.	
7. Slaughter-house fees	77	8	.				77	8	.	-	.	.							77	8	.	
8. Rent of cart-stands	.	.	.																			
9. Private scavenging fees	.	.	.	"	15	"	"	15	.	"	15	"										
10. Rubbish depot	86	12	.	"	"	"	86	12	.	"	"	"	"	"	"	60	.	.	26	12	-	Embezzled
11. Ferries	30	.	.	143	4	.	173	4	"	* 144	13	"				"	.	.	* 30	"	"	* Rs 15 embezzled. ~~Includes interest Rs 1-9-0.~~ Interest Rs 1-9-0
12. Cocoanut tope & gardens	3	"	"	.	.	.	3	.	.	.	.	.				3	.	.	.	.	.	
13.																						
14.																						

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	155	1	3
(2) Amount advanced during the year	279 ~~269~~	1 1	" "
Total ..	434 ~~424~~	2 2	3 3
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	226 ~~199~~	10 7	" "
(*b*) Do. previous years	70 ~~227~~	6 "	" "
Total amount outstanding at the end of the year* ..	~~127~~ 137	2 2	3 3
Total ..	~~424~~ 434	2 2	3 3

* *Details of Balance.*

Permanent advances

Manager	15	"	"
Civil apothecary	25	"	"
Vaccinator	1	8	"
Chairman	20	"	"

Other advances

92-93	unadjusted portion of advance made to the Ex Chairman K. Sreenivasa Iyengar	2	"	5
93-94	Do for payment to scavengers	1	2	10
94-95	Amount misappropriated by the late manager by false bills	40	"	" ✓
27-5-96	Balance amount unadjusted of advance to the Chairman for fetching some scavengers	7	15	"
19-10-96	Advance to Mr. T. R. Ramachandra Iyer, Pleader, in the Ex-chairman's suit	10	"	"
96-97	Amount embezzled by the late manager and fictitiously shown in the Cash book as cash balance	10	"	" ✓
14-12-96	Unadjusted portion of advance to the Chairman for fetching scavengers	4	8	"

Rs 137-2-3

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Receipts										
(1) 2 h. Tolls. Gross receipts	5969	13	4	6020	15	3	+51	1	11	Being the amount of penal interest on overdue kists for 96.97 which should have been included under "Tolls" instead of under other items
2) Local Fund Share.	1966	5	4	1983	6	„	+17	„	8	Being the one-third amount of penal interest which should have been paid to the District Board. The amount in question has been transferred to deposits.
3) Less Local Fund Share (net-receipts)	4003	8	„	4037	9	3	+34	1	3	Being the two third amount of penal interest which has been transferred to "Tolls" from "other items". Government in its review on the annual Report for 96.97 erroneously deducted one third of Rs 70.13.4 from Tolls under the impression that the Share was due to the District Board out of the amount specified above. The Share due to the District Board on account of the previous years has however been fully discharged as will be seen from the remarks against item 1 of the audit

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
										Report for 1895-96. The amount viz Rs 70. 13. 4 should therefore be fully credited to Tolls.
4) 4(h) Fines under municipal & other acts	213	12	„	218	12	„	+5	„	„	The credit was raised by Rs 5 with reference to the Advice of the Treasury Deputy Collector being municipal fines erroneously credited to Provincial in the first instance.
(5) 6 b iv other items	276	12	10	225	10	11	−51	1	11	Vide remarks against item 1 above.
6) 7d ii Advances "others"	227	„	„	70	6	„	−156	10	„	Rectification of the error owing to the erroneous inclusion of the amount adjusted on account of the year &c.
Charges										
7) Advances Recoverable b) others.	179	1	„	32	7	„	−146	10	„	Rectification of error by elimination of Rs 156.10.„ from both sides of the account and by addition of Rs 10-„-„ debit to Advances Recoverable, being the amount embezzled by the late manager and fictitiously held as Cash balance.
8) Municipal Fund. Closing balance	4581	10	7	4559	9	11	−22	„	8	Add Rs 5-„-„ as per remarks against item 4 above deduct Rs 17-„-8 as per remarks against item 2 above deduct Rs 10-„-„ as per remarks against item 7(b) above −22-„-8

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) Deposit Balance	2147	7	.	2164	7	8	+17	"	8	Vide remarks against item 2 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.

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& Munl. (1898) Department.

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