

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 1177 M.,

DATED 18-8-99.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts Recording the report
on the audit of the — of the Tirupattur
Municipality for 1898-99.

BACK PAPERS.

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

FURTHER PAPERS.

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

Huzur Ch. No. 101 of 1899

Local & Munl. (1899) Depar at.



CURRENT

Deputy Secy 107/109

Secy

From

n. n. n.
Order *W. 1177* *18/8/99*
Recorded.

The Accountant General
Madras

No. 230/1.72

MP 18/99

ale 16/8/99

Dated 15th June 1899

Received 8 JUL 1899

Registered 9th August 99

Enclosures 1

Spare copies nil

SUBJECT.

To
The accountant general
12/8
Forwarding the report on the audit of
the accounts of the Tirupattur
municipality for the year 1898-99.

BACK PAPERS.

G.O.	No.	Department.	Date.
2145	1876	571	11/12/97
1620	1876	712	20/12/97
946	1876	908	22/12/97
82	1876	99	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Impetator
Municipality for the year 1898-99.

LOCAL & MUNICIPAL DEPT.

Dated 6th June 1899.

To

THE Assistant Accountant, Bengal and
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 Impetator Municipality for the year 1898-99.

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 2229-14-10, is in agreement with that appearing in the Bank Pass Book, allowing for outstanding cheques, for deposits, and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report, &c.

The audit having been conducted before the submission by the Municipality of its Annual Report, the figures contained in the accompaniments to the latter, should agree exactly with those in the statements hereto appended.

6. 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.

7. A note on the defects discovered during the audit has been forwarded to the Chairman. The following points however deserve to be brought to the notice of Government.

I have to
Yr. Sd. Charles Brito
Assistant Inspector of Local Fund accounts.

Forwarded

Forwarded to the Accountant General.

(Sd) W. J. Williamson

Assistant Accountant General
and Inspector of Local Fund accounts.

No. 230/L. 30

Forwarded to the Secretary to Government, Local and
Municipal Department, Fort St George, through the chairman,
Municipal Council, Tirupattur and the collector of Salem.

Fort St George
Accountant General's Office

15th June 1899

By

Forwarded to the chairman, M.C.

Tirupattur.

For
your

Enclosed
D. No: 1213 of 31-7-99.

Noted

Submitted to the Secretary to Government
Local and Municipal Department, Madras, through
the collector of Salem and the Divisional Officer
with a copy of the Council's resolution passed
on the subject.

Tirupattur Municipal Office
31st July 1899
Chairman

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Tirupattur
for the official year 1898-99.

Heads of Account.	1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
(a) Municipal Fund	1534	8	7				1530		
(b) Endowments									
(c) Water and Drainage Tax Fund				1534	8	7			
Total ..				1534	8	7	1530		
2. MUNICIPAL RATES AND TAXES—									
(a) Tax on arts, &c. (section 53) ..	987						980		
(b) Tax on buildings (section 63) ..	6751	14	1				6830		
(c) Tax on lands (section 63) ..	157		6				150		
(d) Water and Drainage Tax on buildings and lands (sec. 75).									
(e) Tax on vehicles with springs and palanquins, &c. (sec. 77).	129						120		
(f) Tax on animals (section 77) ..	630	5					560		
(g) Tax on carts and other vehicles without springs (section 85).	1314						1250		
(h) Tolls (section 91)—									
Gross receipts, Rs. 7523-8-6									
Less L. F. share, Rs. 1420-0-4	6033	7	8				6020		
(i) Tax on domestic male servants (section 96-A)									
(j) Penalties on account of—									
(i) Tax on arts									
(ii) Tax on buildings									
(iii) Tax on lands									
(iv) Water and Drainage Tax on buildings and lands.									
(v) Tax on vehicles, &c. ..									
(vi) Tax on animals									
(vii) Tax on carts, &c. ..									
(viii) Evasion of tolls									
(ix) Tax on servants									
Carried over ..				16002	11	3	15910		

Gross Collection 7523-8-6
Expenditure 73-6-4
7523-8-6
1470-2-4

5
STATEMENT I—cont.

Heads of Account.	1898-99.									Revised Estimate for 1898-99.
	Details of Minor heads.			Totals of Major heads.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..				24222	11	2	23700			
5. GRANTS AND CONTRIBUTIONS—										
(a) From Government—cont.										
(i) Education—										
Normal stipends ..										
Buildings ..										
Municipal Schools ..	669	15	2				680	u	u	
Other purposes ..	107	6	7				100	u	u	
(ii) Medical ..										
(iii) Other purposes—										
Communications ..										
Water-supply ..										
Drainage ..										
Sanitation ..										
Other purposes ..										
(b) From Local Boards—										
(i) Educational ..										
(ii) Medical ..	754	10	8				750	-	-	
(iii) Other purposes ..										
(c) Other grants and contributions—										
(i) Educational ..										
(ii) Medical ..										
(iii) Other purposes ..				1532	u	5				
6. MISCELLANEOUS—										
(a) Recoveries on account of services rendered to private individuals—										
(i) Private scavenging ..	1587	10	3				1600	-	-	
(ii) Laying pipes to private houses ..										
(iii) Other purposes ..	12	-	-				10	-	-	
(b) Other receipts—										
(i) Refunds of expenditure of previous years ..	-	4	-							
(ii) Other items ..	12	1	u				10	u	u	
Carried over ..				27360	10	10	26850	u	u	

6
STATEMENT I—cont.

Heads of Account.	1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				27360	10	10	26850	"	"
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) Refunds of advances—									
(i) Permanent advances ..									
(ii) Other advances * ..	6	"	"	6	"	"			
Total, Receipts ..				27366	10	10	26850	-	-
Add—Opening balance ..				1534	8	7	1530	-	-
Grand Total ..				28901	3	5	28380	-	-

* All overpayments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ^{the first} all classes.
2. Tax on buildings is levied at $8\frac{1}{2}$ per cent., and tax on lands at $\frac{1}{2}$ per cent. on the annual rental value of the house site ^{for every 80 square yards} _{annas}.
3. Water tax on buildings and lands is levied at ^{per cent.} _{per cent.} ^{on the annual value of the house site} _{annas} ^{and 8% per cent on the annual value of the house site} _{annas}.
4. Tax on vehicles and animals is levied at ^{the maximum rates.} _{the maximum rates.}
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ^{the maximum rates.} _{the maximum rates.}
7. License-fees are levied at the rates sanctioned in G.O. No. 5774, 1141 Indus, 1420m, 1143 Indus, 958 Indus, 7-6-86, 2-8-90, 9-10-94, 8-7-96, 24-4-97.
8. The house and water and drainage † tax registers were last revised in the official year 1898-99, and the land and water and drainage † tax registers in the official year 1898-99.
9. The total extent of land assessed is 338 acres, 19 decimals and 347 decimals of 80 and 100 lands respectively.
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report with the following exceptions:—

† The words "and water and drainage" should be scoured out in Municipalities where this tax is not levied.

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Simppattur
for the official year 1898-99.

Heads of Account.	1898-99.						Revised Estimate for 1898-99.			
	Details 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	214	8	7				250	-	-	
(b) Buildings	80	8	"				80	"	"	
(c) Drainage	110	3	2				110	"	"	
(d) Water-supply	227	5	7				230	"	"	
(e) Miscellaneous public improvements										
					632	9	4			
2. REPAIRS—										
(a) Communications	1821	1	7				2000	"	"	
(b) Buildings	434	10	4				470	"	"	
(c) Drainage—										
(i) Repairs to works										
(ii) Establishment										
(iii) Contingencies										
(d) Water-supply—										
(i) Repairs to works, machinery, &c.							100	"	"	
(ii) Establishment	94	12	"							
(iii) Contingencies										
(e) Miscellaneous public improvements										
					2350	7	11			
3. GENERAL ESTABLISHMENT —										
(i) Establishment	240	"	"				240	"	"	
(ii) Contingencies	54	6	5				40	-	-	
4. TOOLS AND PLANT AND OTHER STORES.										
					294	6	5			
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 ..					3277	7	8	3520	-	-
GRANT II—Education—										
1. TRAINING SCHOOLS—										
Stipends to Normal Students ..							30	-	-	
2. MUNICIPAL SCHOOLS—										
(i) On Salary System—										
(a) Establishment	4654	"	8				4670	"	"	
(b) Contingencies	584	8	8				690	"	"	
Carried over ..	5238	7	4				5390	"	"	

STATEMENT II—cont.

Heads of Account.		1898-99.						Revised Estimate for 1898-99.		
		Details of Minor heads.			Totals of Major heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..		5238	7	4				5390		
GRANT II—Education—cont.										
2. MUNICIPAL SCHOOLS—cont.										
(ii) On salary-results system—										
(a) Fixed payments		605	10	6				610		
(b) Result grants		120						120		
(c) Contingencies		166	11	5	6120	15	3	150		
3. SALARY GRANTS										
4. RESULT GRANTS		250			250			250		
5. INSPECTION—										
(a) Contributions to Local Boards ..										
(b) Municipal Inspectors—										
(i) Establishment		153	13	1				160		
(ii) Contingencies		87	8	11	241	6		80		
6. DRAWING AND GYMNASIUM INSTRUCTION—										
(a) Contributions to Local Boards ..										
(b) Drawing-masters—										
(i) Establishment		178	1	7				170		
(ii) Contingencies										
(c) Gymnasium—										
(i) Establishment		144						140		
(ii) Contingencies					317	1	7	20		
7. MISCELLANEOUS—										
(a) Building, furniture and other grants								50		
(b) Rent grants										
(c) Other items										
Total, Grant II ..					6929	6	10	7140		
Add—Total, Grant I ..					3277	7	8	3520		
Totals of Grants I and II ..					10206	14	6	10660		
GRANT III—Sanitation, Vaccination and Medical Services—										
1. HOSPITALS AND DISPENSARIES—										
(a) Establishment		2032	9	6				2040		
(b) Medicines and supplies		429	9	6				500		
(c) Diet of patients		207	2	11				250		
Carried over ..		2669	1	4				2790		

STATEMENT I—cont.

Heads of Account.	1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	2669	5	11				2790		
GRANT III—Sanitation, Vaccination and Medical Services—cont.									
1. HOSPITALS AND DISPENSARIES—cont.									
(d) Sundries and contingencies ..	184	4	7				200		
(e) Contributions to Government ..									
(f) „ to Local Boards ..	95	8	11				150		
(g) „ to other bodies ..									
2. (a) CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—				2949	3	5			
(i) Medical College ..	133						80		
(ii) Sanitary inspection ..	67						50		
(iii) Reserve Medical Staff ..	19						10		
(b) Contributions to Local Boards, &c., for—									
(i) Medical Schools ..									
(ii) Reserve Staff ..									
(c) Other contributions ..				219			20		
3. VACCINATION—									
(a) Establishment ..	144						140		
(b) Contingencies ..	59	2	2				70		
(c) Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—				203	9	2			
(a) Establishment ..	144						140		
(b) Contingencies ..	9	4	10	153	4	10	20		
5. (a) CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING—									
(i) Establishment ..	3779	11	9				3810		
(ii) Charges for purchase, hire and maintenance of carts and bullocks ..	587	2	3				590		
(iii) Contingencies ..									
(b) Private scavenging—									
(i) Establishment ..	1507	8	2				1550		
(ii) Charges for purchase, hire and maintenance of carts and bullocks ..	17	14	5				50		
(iii) Contingencies ..									
Carried over ..	5892	4	7	3525	1	5	9670		

STATEMENT II—cont.

Heads of Account.	1898-99.						Revised Estimate for 1898-99.			mate	
	Details of Minor heads.			Totals of Major heads.							
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		
Brought forward ..	5892	4	7	3525	1	5	9670				
GRANT III—Sanitation, Vaccination and Medical Services—cont.											P.
5. CONSERVANCY, ROAD CLEANING AND ROAD-WATERING—cont.											
(e) Epidemic Charges ..											
(i) Establishment ..	2431	13	2				1520				
(ii) Contingencies ..											
(d) Arrangements at fairs and festivals ..											
(e) Other Sanitary outlay ..	114	15	5	8439	1	2	100				
Total, Grant III ..				11964	2	7	11290				
Add—Totals of Grants I and II ..				10206	14	6	10660				
Totals of Grants I to III ..				22171	1	1	21950				
GRANT IV—Lighting and Miscellaneous— Municipal Purposes—											
1. LIGHTING—											
(a) Establishment ..	350	15	4				350				
(b) Payments to contractors ..											
(c) Purchase and repair of lamp-posts lanterns, burners, &c. ..											
(d) Contingencies ..	869	13	6	1220	12	10	840				
2. (i) MARKETS—											
(a) Establishment ..											
(b) Contingencies ..											
(ii) SLAUGHTER-HOUSES—											
(a) Establishment ..											
(b) Contingencies ..											
3. CHOUTRIES—											
(a) Establishment ..											
(b) Contingencies ..											
(c) Charges for feeding travellers ..											
4. TRAVELLERS' BUNGALOW—											
(a) Establishment ..	25	10	10				30				
(b) Contingencies ..	51	1	8	76	12	6	50				
5. AVENUES—											
(a) Establishment ..											
(b) Contingencies ..											
Carried over ..				1297	12	4	1270				

X Assessment
Tom Tom
Murray's Banker

Rs 7-5-7
9-15-
1-2-2

Assessment	Rs 7-5-7
Tan 100	9-15-0
Murug's Panper	1-0-0

NOTE TO STATEMENT II.

STATEMENT III.

Municipality of Simpallur Abstract of Deposit Account
for the year 1898-99.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	2260	8	"	1. Credited to Municipal Funds	2403	7	4
1. Deposits by appellants ..	186	1	3	2. Returned to appellants ..	43	1	11
2. Do. by renters ..	1982	8	"	3. Do. to renters ..	6	4	-
3. Do. by contractors ..				4. Do. to contractors ..			
4. Do. by Municipal servants ..				5. Do. to Municipal servants ..			
5. Do. by private parties for work ..				6. Do. to private parties ..			
6. Other deposits ..		9	10	7. Do. to other depositors ..			1
Total Receipts ..	2169	3	1	Total ..	2452	13	4
Grand Total ..	4429	11	1	Balance * ..	1976	13	9
				Grand Total ..	4429	11	1

* DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O. Savings Bank and other securities.)

Class of Deposit.	Amount.	Year.	REMARKS.
	RS.	A.	P.
Appellants' deposits ..			
Renters' deposits ..			
Contractors' deposits ..	1976	4	1898/99
Municipal servants' deposits ..			
Deposits for work ..			
Miscellaneous deposits (to be specified) ..			
Excess Collection	-	9	1

STATEMENT IV-A.—Municipality of Simpallur. Demand, Collection and Balance Statement for the year 1898-99.

CURRENT.

(Note.—When penal interest is levied, the amount should in each case be added to the demand.)

(NOTE. — When paid interest is shown.)

Particulars.	Demand as originally assessed by the Chairman.		Remitted by the Council on appeal.		Demand as finally settled (column 2 minus column 3).		Amount collected.		Amount remitted on account of vacant houses, &c.		Amount written off as irrecoverable.		Balance (column 4 minus columns 5, 6 and 7).	
	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.	1031	2 7	49	8	981	8	981	8	-	-	-	-	-	-
2. " on buildings	6780	12 1	-	-	6780	12 1	6751	14 1	25	3 5	3	11	3	11
3. " on lands	169	2 1	109	11	158	8 2	157	6	15	5	11	8	15	5
4. Water and drainage tax on buildings														
5. " on lands	7523	8			7523	8	7523	8						
6. Tolls (gross receipts)	7520	-			7520	-								
7. Tax on domestic male servants	587	6			587	6	587	6						
8. Income from markets	586	12 8			586	12 8	587	12 8						
9. " from slaughter-houses	987	3			987	3	987	3						
10. " from cart-stands	55	10			55	10	55	10						
11. Private scavenging fees	1595	12			1595	12	1581	10 3	14	4 10	2	19	14	4 10
12. Warrant fees	129	-			129	-	129	-						
13. Tax on vehicles with springs, &c.	630	12			630	12	630	5						
14. " on animals	1314	2 11			1314	2 11	1314	2 11						
15. " on carts, &c.	176	388			176	388	176	388						
16. Revenue produce	388	26 13			388	26 13	388	26 13						
17. Produce of lands & gardens	26	137			26	137	26	137						
18. Sale proceeds of street refuse														
Total														

(A) Excess Rs. 25 interest charged for the late payment of rents

STATEMENT IV-B.—Municipality of Simpappur. Demand, Collection and Balance Statement for the year 1898-99—cont.

ARREARS.

Particulars.	Balance of old Demand.	Arrears of previous year.	Total Demand.	Amount collected.	Amount remitted.	Amount 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
1. Tax on arts, &c.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
2. " on buildings								
3. " on lands								
4. Water and drainage tax on buildings.								
5. " " on lands.								
6. Tolls								
7. Tax on domestic male servants								
8. Income from markets								
9. " from slaughter-houses								
10. " from cart-stands								
11. Private scavenging fees								
12. Warrant fees								
13. Tax on vehicles with springs, &c.								
14. " on animals								
15. " on carts, &c.								
16.								
Total ..								

STATEMENT V.—Abstract of transactions under advances.

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year *	44	..	..
(2) Amount advanced during the year	352	7	..
Total ..	396	7	..
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	338	7	..
(b) Do. of previous years	6	..	..
Balance outstanding at the end of the year *	52	..	..
Total ..	396	7	..

* Details of Balance.

(Years need not be given in the case of permanent advances.)

Permanent advance with the manager	15-0-0	
do with the Headmaster of the municipal High School	3-0-0	38-0-0
do with the civil supply company	20-0-0	
Amount advanced to the Headmaster of the municipal High School for the purchase of furniture &c.	9-0-0	14-0-0
Advance to Vellakuttai Alai for repairing cylindrical lat	5-0-0	52-0-0

Extract from the Proceedings of the Tirupatur
Municipal Council, dated 15th July 1899.

PRESENT:

The Revd R.C. Porter, Vice Chairman
Presided.
Official Councillor.

C. Quader Khan Sahib, Sub Registrar
Non official Councillors.

T. R. J. M. Lakshmana Iyer Aungab.
" J. Gangadaram Pillai Aungab.
" M. Pinnia Gounder Aungab.

6(a) Read endorsement no: 230 L.F.D dated 15th
June 1899 of the Accountant-General, Madras
forwarding the report on the audit of the
accounts of the Tirupattur Municipality
for the year 1898-99.

Resolution: Submitted to Government.

(Signed) R.C. Porter
Vice Chairman
True Copy.
Chairman

Meeting.

Chairman
At.
7/7/99.

Ref 1000
Hearst

No. 1117
Sub

DESPATCHED
2 AUG. 1899

SM

Submitted
2-8-99

DESP

Submitted

Robert H. Clegg

Collection

us
etc
etc

To the Hon. Sec. of the Interior

SALE COLLECTOR'S OFFICE
3 AUG 99
RECEIVED

Handwritten signature

When given for copying
When copied
When examined
When signed

189

17/8

ARSEN 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 DETAILS

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.-

- A = Copy in full.
- B = Not to be copied
- F = Copy abstract only.
- Q = Copy heading only.