

[L. & M.]
[1,000-1-1-99.]

Local & Muni. (1899) Department.

MISCELLANEOUS.

G.O., No. 769.21

DATED 30-5-1899.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts. Recording the report on the
audit of the — of the Larus Muni-
cipality for 1897-98.

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. (1899) Department.

CURRENT No. 27

16.11.1899

Genl. Dir. Regr. No. 1396 of 1899



From

The Chairman
Municipal Council
Ravir

Order

80 769 1/2 30/5/99

Recorded.

No. 27.

Dated 8th May 1899

Received 18th

Registered

Enclosures 2 (see Packet Book)

Spare copies

SUBJECT.

Submitting the audit report
on the accounts of the Ravir
Municipality for 1897-98

N. Dis. C. No. 1084 of 1899

Forwarded

DESPATCHED

15 MAY. 1899

as Sub Collector

25/5/99

10/5/99

25/5

BACK PAPERS.

G.O.	No.	Department.	Date.
			28-2-98
			11-8-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Proceedings of a general meeting of the Municipal
Council Karur held on Thursday the 4th May 1899

Present.

4. The report on the audit of the accounts of the
Karur Municipality for the year 1897-98.

The report will be adopted and submitted to
Government.

/ Signed V. Subba Rao

Chairman.

(True extract).

Karur Municipal Office
8th May 1899

Subbanna
Chairman.

Enl. Cur. Regr. No. 1065 of 1897
Neo



Report on the audit of the Accounts of the Karur
Municipality for the year 1897-98.

Dated 14th March 1899.

To

THE Assistant Accountant General 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 Karur Municipality for the year 1897-98.

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. 1639-9-4, 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. ~~or~~

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

(Sd) P. Rajaqqal Mudaliar

Assistant Inspector of Local Fund accounts.

Forwarded to the Accountant General

(Sd) W. J. Williamson

Assistant Accountant General and
Inspector of Local Fund accounts.

2
1368/21/99

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

Fort St George
Accountant General's office
11th April 1899.

Accountant General
Genl. Cur. Regr. (Superior Officers)
No. 583 of 1899

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

DESPATCHED

15 APR. 1899

Coimbatore Police
Office 14 April 1899

N.O.S.C. No. 583
Rev. Apr of 1899

Forwarded to the Chairman,
Municipal Council, Karur.

1874/98

DESPATCHED

19 APR. 1899

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Karur
for the official year 1897-98.

Heads of Account.	Actuals of 1897-98.						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	45	11	8				45	10	-
b. Endowments	48	1	3				50	-	-
c. Water and Drainage Tax Fund.				45	9	11			
Total ..				45	9	11	45	6	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..							45	80	-
b. Tax on buildings (section 63) ..	45	09	1				4	90	-
c. Tax on lands (section 63) ..	48	5	3						
d. Water and Drainage Tax on buildings and lands (sec. 75).									
e. Tax on vehicles with springs and palanquins, &c. (section 77).	24	9	8				25	0	-
f. Tax on animals (section 77) ..	48	9	4				48	0	-
g. Tax on carts and other vehicles without springs (section 85) ..	8	42					8	30	-
h. Tolls (section 91)—									
Gross receipts, Rs. 6273-12-8				41	97	11	41	50	-
Less L. F. share, Rs. 2076-1-9									
i. Tax on domestic male Servants (section 96A)									
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. ..	4	8	-				10	-	-
viii. Evasion of tolls ..									
ix. Tax on servants ..									
Carried over ..				10	77	5	3	10	790

Statement I—cont.

Heads of Account.	Actuals of 1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				10777	5	3	10790	-	-
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents	676	13	4				670	-	-
c. Fees under Act II of 1888 ..	65								
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—				741	13	4	40	-	-
a. Rents—									
i. Rent of lands									
ii. Rent of buildings									
iii. Fishery rents									
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands ..	14	6	-				100	-	-
ii. Sale-proceeds of old mate- rials, unclaimed property, &c.	81	8	-				80	-	-
iii. Sale-proceeds of Acts, Bye- laws, &c.									
iv. Sale-proceeds of night soil, street refuse, &c. ..	136	7	6				150	-	-
c. Educational receipts—				232	5	6			
i. Fees from Educational institutions	2857	5	9				2600	-	-
ii. Other revenue from educa- tional institutions ..				2857	5	9			
d. Hospital receipts—									
i. Sale-proceeds of medicines. .	13	4	-				10	-	-
ii. Subscriptions and donations, &c., including composition fees									
iii. Other Hospital receipts ..	6	14	-	20	2	-	10	-	-
Carried over ..				14628	15	10	14450	-	-

STATEMENT I—cont.

Heads of Account.	Actuals of 1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14628	15	10	14450	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.									
e. Miscellaneous income—									
i. Income from Markets ..	8	11	5				800	-	-
ii. Do. Slaughter houses ..	250	1	6				250	-	-
iii. Do. Cart-stands ..	506	15	7				500	-	-
iv. Do. Avenues ..	30	5	-				30	-	-
v. Do. Travellers' Bungalows									
vi. Do. Produce of land, gardens, &c. ..	82	12	6				80	-	-
f. Fees—				1681	13	-			
i. Warrant fees ..	23	10	-						
ii. Distraint fees and recoveries on account of incidental expenses ..	1	12	-				10	-	-
iii. License fees ..	162	2	6				160	-	-
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..	5								
vi. Fees for numbering carts..	1								
vii. Fees for duplicate licenses..									
viii. Other fees ..				193	8	6			
g. Fines—									
i. Fines under Municipal and other Acts ..	297						200	-	-
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..									
h. Interest on Investments—				297	-	-			
i. Educational ..									
ii. Medical ..									
iii. Choultries ..									
iv. Sinking fund ..									
v. Water and Drainage fund..									
vi. General ..									
i. Discount on Investments ..									
Carried over ..				16801	5	4	16480	-	-

Statement I—cont.

Heads of Account.		Actuals 1897-98 ..						Revised Estimate for 1897-98 ..		
		Details of Minor heads.			Totals of Major heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..					16801	5	4	16480		
5. GRANTS AND CONTRIBUTIONS—										
a. From Government—										
i. Education—										
Normal stipends ..										
Buildings		32	-	-				410	-	-
Municipal Schools ..		271	5	4				290		
Other purposes ..		173	10	2				180		
ii. Medical										
iii. Other purposes—										
Communications ..										
Water-supply										
Drainage										
Sanitation										
Other purposes <i>chaitan</i> ..		84	-	-				90		
b. From Local Boards—										
i. Educational										
ii. Medical		1249	6	3				1200		
iii. Other purposes ..					1810	5	9			
c. Other grants and contributions—										
i. Educational										
ii. Medical										
iii. Other purposes ..										
6. MISCELLANEOUS—										
a. Recoveries on account of services rendered to private individuals—										
i. Private scavenging ..		327	2	-				300		
ii. Laying pipes to private houses										
iii. Other purposes ..		2	14	-						
b. Other receipts—										
i. Refunds of expenditure of previous years ..		505	14	-				1440		
ii. Other items		500								
					833					
Carried over ..					19444	11	1	20390		

Court Batta 3-4-
 Sale of vaccination calf 2-10-
 Portion of decreed amount } 500-0-
 recovered from late chairman } 505-14-

STATEMENT I—cont.

STATEMENT									
Heads of Account.	Actuals of 1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				19444	11	1	20390	-	-
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 * ..									
	27	2	3	27	2	3	20	-	-
				19471	13	4	20410	-	-
Total Receipts ..				4559	9	11	4560	-	-
Add opening balance ..				24031	7	3	24970	-	-
Grand Total ..									

*All over-payments 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 ^{not the first} on ^{all} classes.
2. Tax on buildings is levied at $6\frac{1}{4}$ per cent., and tax on lands at $\frac{6}{100}$ per cent on the annual rental value.
3. Water-tax on buildings and lands is levied at ^{not} per cent.
4. Tax on vehicles and animals is levied at ^{not} full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 (Four) per cart per annum.
6. Tolls are levied at $\frac{3}{4}$ the maximum rates.
7. License-fees are levied at the rates sanctioned in G. O. $\frac{1886M}{18-11-1892}$, $\frac{1102M}{12-7-1895}$ and, $\frac{1756M}{25-10-95}$.
8. The house and water and drainage* tax registers were last revised in the official year 1895-96, and the land and water and drainage* tax registers in the official year 1895-96.
9. The total extent of land assessed is 182 acres, and 60 cents.
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 scored out in Municipalities where this tax is not levied.

7
STATEMENT II.

Expenditure from the Municipal Fund of the Town of Karur
for the official year 1897-98.

Heads of Account.	Actuals of 1897-98.						Revised Estimate for 1897-98.		
	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	1800	12	1				960	-	
	995	12	1						
b. Buildings	3087	13	1				3010	-	
c. Drainage	426	4	3				430	-	
d. Water-supply	21	4	-				30	-	
e. Miscellaneous public improvements.				453	6	1 5			
2. REPAIRS—									
a. Communications	1256	3	5				1240	-	
b. Buildings	397	9	-				330	-	
c. Drainage—									
i. Repairs to works	55	8	-						
ii. Establishment	58	11	4				60	-	
iii. Contingencies									
d. Water-supply—									
i. Repairs to works, machinery, &c. .. wells. ..	27	10	-				100	-	
ii. Establishment									
iii. Contingencies									
e. Miscellaneous public improvements.									
3. GENERAL ESTABLISHMENT—									
i. Establishment				1795	9	9			
ii. Contingencies									
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 ..				6326	11	2	6160	-	
GRANT II—Education—									
1. TRAINING SCHOOLS—									
Stipends to Normal Students ..				31					
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment	3470	15	4				3480	-	
b. Contingencies	278	11	4				250	-	
Carried over ..				3749	10	8	3730	-	

8
Statement II—cont.

Heads of Account.		Actuals 1897-98.						Revised Estimate for 1897-98.		
		Details of Minor heads.			Totals of Major heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..					3749	10	8	3730	-	-
GRANT II—Education—cont.										
ii. On Salary Result System—										
a. Fixed Payments										
b. Result Grants		348	12	-	348	12	-	350	-	-
c. Contingencies										
3. SALARY GRANTS										
4. RESULT GRANTS										
5. INSPECTION—										
a. Contributions to Local Boards..										
b. Municipal Inspectors—										
i. Establishment		74	10	-				70	-	-
ii. Contingencies		19	4	8				20	-	-
					93	14	8			
6. DRAWING AND GYMNASIIC INSTRUCTION—										
a. Contributions to Local Boards..										
b. Drawing Masters—										
i. Establishment		136	12	5						
ii. Contingencies		15	11	1				380	-	-
c. Gymnasium—		78								
i. Establishment					370	7	6			
ii. Contingencies										
7. MISCELLANEOUS—										
a. Building, furniture and other grants								100	-	-
b. Rent grants										
c. Other items										
Total, Grant II ..					4562	12	10	4650	-	-
Add—Total, Grant I ..					6326	11	2	6160	-	-
Totals of Grants I and II ..					10888	23	12	10810	-	-
GRANT III—Sanitation, Vaccination and Medical Services—										
1. HOSPITALS AND DISPENSARIES—										
a. Establishment		2192	8	2				2190	-	-
b. Medicines and Supplies		579	3	-				800	-	-
c. Diet of Patients		91	10	1				100	-	-
Carried over ..		2863	5	3				3090	-	-

Statement II—cont.

Heads of Account.	1897-98.						Revised Estimate. for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.			
Brought forward ..	2863	5	3				3090	-	-
[GRANT III—Sanitation, Vaccination and Medical Services—cont.									
1. HOSPITALS AND DISPENSARIES—cont.									
d. Sundries and Contingencies ..	213	9	5				200	-	-
e. Contributions to Government ..									
f. " " Local Boards ..	450						450	-	-
g. " " other bodies ..	20						20	-	-
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—				3546	14	8			
i. Medical College ..	92	-	-				20	-	-
ii. Sanitary Inspection ..	57	-	-				50	-	-
iii. Reserve medical staff ..	20	-	-				10	-	-
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—				169	-	-			
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	178	-	-				180	-	-
b. Contingencies ..	5 12	-	-				10	-	-
c. Contributions to Local Boards ..	13	14	2	7 10 2			20	-	-
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	80	13	5				80	-	-
b. Contingencies ..	4	12	-	85 9 5			10	-	-
5. a. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
i. Establishment ..	2743	8	2				2780	-	-
ii. Charges for purchase, hire and maintenance of carts and bullocks ..	1158 4 11						1200	-	-
iii. Contingencies ..				3901 13 1					
b. PRIVATE SCAVENGING—				3922 7 4					
i. Establishment ..	284	11	7	284 11 7			290	-	-
ii. Charges for purchase, hire and maintenance of carts and bullocks ..									
iii. Contingencies ..									
Carried over ..				8185 10 11			8410	-	-

STATEMENT II—cont.

Heads of Account.	Actuals of 1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				8185	10	11	8410	-	-
				2267	13	2			
GRANT III—Sanitation, Vaccination and Medical Services—cont.									
c. EPIDEMIC CHARGES—									
i. Establishment (<i>Cholera</i>) ..	38	6	1				50	-	-
ii. Contingencies ..	9	11	4				30	-	-
							430	-	-
d. ARRANGEMENTS AT FAIRS AND FESTIVALS				48	1	5			
e. OTHER SANITARY OUTLAY									
Total, Grant III ..				8253	12	4	8920	-	-
Add—Totals of Grants I and II ..				10887	8	-	10810	-	-
Totals of Grants I to III ..				19128	4	47	19730		
GRANT IV—Lighting and Miscellaneous Municipal purposes—									
1. LIGHTING—									
a. Establishment ..	262	6	-				270	-	-
b. Payments to contractors ..							1		
c. Purchase and repair of lamp posts lanterns, burners, &c. ..									
d. Contingencies ..	768	4	5	1030	10	5	800	-	-
2. i. MARKETS—									
a. Establishment ..									
b. Contingencies ..									
ii. SLAUGHTER-HOUSES—									
a. Establishment ..									
b. Contingencies ..									
3. CHOUTRIES—									
a. Establishment ..	60	-	-				60	-	-
b. Charges for feeding travellers ..									
c. Contingencies ..		15	-	60	15	-	10	-	-
4. TRAVELLERS' BUNGALOW—									
a. Establishment ..									
b. Contingencies ..									
5. AVENUES—									
a. Establishment ..									
b. Contingencies ..	12	7	-	12	7	-	60	-	-
6. PUBLIC GARDEN—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				1104	-	5	1200	-	-

Heads of Account.			1897-98.						Revised Estimate for 1897-98.			
			Details of Minor heads.			Totals of Major heads.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
Brought forward ..							1104		5	1200		
GRANT IV— <i>Lighting and Miscellaneous Municipal purposes—cont.</i>												
7. SURVEY OF LAND												
8. FIRE—												
<i>a.</i> Establishment												
<i>b.</i> Contingencies												
9. POUNDS—												
<i>a.</i> Establishment, Commission, &c.												
<i>b.</i> Contingencies												
10. OTHER CHARGES—												
<i>a.</i> Work done for private individuals, other than private scavenging—												
<i>i.</i> Laying pipes												
<i>ii.</i> Other purposes												
<i>b.</i> Rewards for destruction of pigs and dogs				9	2					10		
<i>c.</i> Printing				366	9	9				400		
<i>d.</i> Compensation for lands										300		
<i>e.</i> Law charges				175	4					230		
<i>f.</i> Quit-rent on Municipal lands ..												
<i>g.</i> Charges for numbering carts and issuing tin tickets												
<i>h.</i> Water Pandals												
<i>i.</i> Cost of sign boards and numbering houses				98	13	7						
<i>j.</i> Other items				35	9	7				702	9	2
				52	11	10				580	9	4
Total, Grant IV ..							1690	9	79	2140		
Add—Totals of Grants I to III ..							191#5	4	44	19730		
Totals of Grants I to IV ..							20934	13	11	21870		
Carried over ..												

Interest on the amount of Savings Bank deposits of 1894-95 returned to the party	15-13-2
Land assessment	19-12-5
Irrecoverable advance written off	17-2-3
	<u>35-9-7</u>
	52-11-10

[illegible]

Statement II—cont.

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.
Brought forward ..									
2. INTEREST ON LOANS—									
a. Water and drainage schemes—									
i. On account of previous years ..									
ii. „ of current year ..									
b. Others—									
i. On account of previous years ..									
ii. „ of current year ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..									
b. Other advances ..				6	3	6			
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
a. Water and Drainage tax ..									
b. Others ..				5					
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET ..									
6. PENSIONS AND GRATUITIES ..									
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
a. In Government securities or Savings Bank ..									
b. In other securities ..									
Total Extraordinary and Debt ..					11	3	6		
Total's, of Grants I to V ..					22380	10	5	23450	-
Total Expenditure ..					22391	13	11	23450	-
Balances—									
a. Municipal Fund ..				1578	7	1		1450	-
b. Endowments ..				61	2	3		70	-
c. Water and Drainage Tax Fund.							1639	9	4
Grand Total ..					24031	7	3	24970	-

NOTE TO STATEMENT II.

Position of the Municipality of Karur on 31st March 1898..

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance..			
Deposits to be adjusted ..	1134	3	-	Cash ..	1639	9	4
Other liabilities (in detail) ..				Securities ..			
				Cash ..	384	3	-
				Post Office Sa- vings Bank ..			
				Deposit Balance ..			
				Govt. Pro-notes.			
				Landed pro- perty ..	750	-	-
				Other securities.			
				Sinking Fund investments ..			
				Other investments ..			
				Funded Capital of endowed institutions, Hospitals, &c. ..			
				Total ..	2773	12	4
				Value of Premises, &c. ..	11052	3	-
				Do. of Tools and Plant ..	180	-	-
				Do. of Live-stock ..			
				Do. of Furniture ..	100	-	-
				Arrears of taxes, &c. ..	332	2	-
				Other assets (in detail) ..	* 973	5	3
				* Balance of decreed amount against the chairman.			
				Total ..	13411	6	7
				Claims—			
				Advances Recoverable—			
				Permanent advances ..	60	-	-
				Advances for works, &c. ..	56	3	6
				Total ..	116	3	6
				Grand Total ..	27 15577	10	1
Total ..	1134	3	-				

STATEMENT III.

Municipality of Karur Abstract of Deposit Account
for the year 1897-98.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	2164	7	8	1. Credited to Municipal funds	2117	3	-
1. Deposits by appellants ..	1	14	-	2. Returned to appellants ..	-	6	-
2. Do. by renters ..	1102	8	-	3. Do. to renters ..	-	-	-
3. Do. by contractors ..	-	-	-	4. Do. to contractors ..	-	-	-
4. Do. by Municipalservants	-	-	-	5. Do. to Municipalservants.	-	-	-
5. Deposits by private parties for work ..	-	-	-	6. Do. to private parties ..	17	-	8
6. Other deposits ..	5	5	-	7. Do. to other depositors.	5	6	-
Total Receipts ..	1109	11	-	Total ..	2139	15	8
Grand Total ..	3274	2	8	Balance* ..	1134	3	-
				Grand Total ..	3274	2	8

*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 ..	275 12 -	1897-98	
Contractors deposits ..	100 - -	1895-96	
Municipal servants' deposits ..	750 - -		
Deposits for work ..	- - -		
Miscellaneous deposits (to be specified) ..	- - -		
Balance of Sale proceeds of detained properties	8 2 -	1896-97	
	- 5 -	1897-98	
Total	1134 3 -		

STATEMENT IV-A—Municipality of Karur Demand, Collection and Balance Statement for the year 1897-98.

CURRENT.

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

Particulars.	Demand as originally assessed by the Chairman			Remitted by the Council on appeal			Demand as finally settled (column 2 minus column 3).			Amount Collectd.			Amount Remitted on account of vacant houses, &c.			Amount Written off as irrecoverable.			Balance (column 4 minus columns 5, 6 and 7).		
	2			3			4			5			6			7				8	
1	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	4598	11	-	-	12	-	4592	15	-	4463	8	-	-	13	6	128	9	6			
3. " on lands	472	12	3	-	-	-	472	12	3	466	5	9	-	-	-	4	13	6			
4. Water and drainage tax on buildings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. " " lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Tolls (gross receipts)	..	..	..	..	..	..	6205	12	8	6205	12	8	6273	12	8						
7 Tax on domestic Male servants	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Income from markets	..	..	..	..	..	..	811	10	5	811	10	5	811	10	5						
9. " Slaughter-houses	..	..	..	..	..	..	250	1	6	250	1	6	250	1	6						
10. " Cart-stands	..	..	..	..	..	..	506	15	7	506	15	7	506	15	7						
11. Private scavenging fees	..	..	..	..	..	..	328	4	-	328	4	-	328	4	-						
12. Warrant fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..						
13. Tax on vehicles with springs, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..						
14. " animals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..						
15. " carts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..						
16. Rubbish Debt	-	-	-	..	..	..	136	7	6	136	7	6	136	7	6						
17. Jerry Rents	-	-	-	..	..	..	702	5	4	702	5	4	528	13	4						
18. Coconut tax and lands.	-	-	-	..	..	..	82	12	6	82	12	6	82	12	6						
Total	..	..	..	..	..	..	14087	15	13	14087	15	13	13847	9	3				175	8	

312-1-9

STATEMENT IV-B.---Municipality of Harur. Demand, Collection and Balance Statement for the year 1897-98---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	10	11	12	13	14	15	16	17
1. Tax on arts, &c.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	1895-96, 1896-97.	
2. " on buildings	17	7	56	14	74	5	45	9	-	-	14	10	14	2	6	
3. " on lands	12	-	15	14	27	15	18	15	6	-	4	15	4	-	6	
4. Water and Drainage tax on buildings																
5. " " on lands.	5	-	146	8	151	8	148	-	-	-	-	-	5	-	-	* Includes interest Rs. 1-8-0.
6. Tolls																
7. Tax on domestic Male servants																
8. Income from markets																
9. " Slaughtei-houses																
10. " cart-stands																
11. Private scavenging fees																
12. Warrant fees																
13. Tax on Vehicles with springs, &c.																
14. " animals																
15. " carts, &c.																
16.																
Total	34	7	214	5	253	12	212	8	6	-	19	9	23	3	-	

NOTE. The old balance under this, market fees, slaughter house fees, Publican dues and ferries shown in the previous year's statement are omitted here and shown under assets since the amounts thereof were actually collected but embodied by the late manager and are therefore pending recovery from the chairman and not from the residents concerned. This was reported to Chairman in the Administration report para 24 vide 4.0.1902 letter 11th August 1898.

STATEMENT V—Abstract of transactions under advances.

(1) Total amount outstanding at the beginning of the year*	..	..	..	RS.	A.	P.
(2) Amount advanced during the year	..	..	..	384	-	-
Total	..	..	..	521	2	3
(3) Amount adjusted during the year—						
(a) On account of advances made during the year	..	..	..	377	12	6
(b) Do. previous years	..	..	..	27	2	3
Balance outstanding at the end of the year*	..	..	..	116	3	6
Total	..	..	..	521	2	3

* Details of Balance.

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

Permanent advance with municipal manager	15-0-0	
do civil apothecary	25-0-0	
do chairman	20-0-0	60-0-0
Others	40-0-0	*
1894-95	Amount embodied by the late manager by false bills	
1896-97	Amount embodied by the late manager and fictitiously shown in the cash book as cash balance.	10-0-0 *
1897-98	Amount advanced to chairman for carrying out the school work departmentally	6-3-6
		56-3-6
		116-3-6

* Pending adjustment from the security deposit of the late manager. Adjustment delayed pending final settlement of claim against the late chairman.

STATEMENT VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	
<u>Receipts</u>							
6. Miscellaneous, and other purposes	5	14	-	-	-	5 14	(1)
" " " (b) other items	500	-	505 14	-	+	5 14	2
Charges.							
Grant I 1-a Communication	995	12 1	1000	12 1	+	5	(3) Error in posting rectified.
Grant III 1-b Contingencies	7	4	5	12	-	1 8	(4)
I & II charges for purchase & hire &c	1178	15 2	1158	4 11	-	15 10 3	(5) Reasonable advances trans- ferred to "Miscellaneous other items" under Grant II.
					-	5	(6) vide remark (3) above
Grant IV 10 other charges							
I. Cost of Sign boards &c	-	-	98	18 7	+	98 18 7	(7) Charges on account of Sign boards and numbering houses shown as election contingencies under Grant V now transferred to this head.
f - " - other items.	35	9 7	52	11 10	+	17 2 3	(8) vide remarks (4) & (5) above
Grant V 2-II Contingencies	105	1 1	6	3 6	-	98 18 7	(9) vide remark (7) above.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.		As per accompanying Report.		DIFFERENCE.		REMARKS.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

RS. A. P. RS. A. P. RS. A. P.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference.	REMARKS.
			More or less.	

RS. A. P. RS. A. P. RS. A. P.

No 260
EL

Karur Municipality

Audit report for 1897-98.

Encl. to letter No. 27
8.5.99



4

At 5/11/99

1368/m/99

Karur Municipal Office,

Dated 8th May 1899

No. 27

From,

M. R. Ry. V. Subba Rao and B. A.

LOCAL & MUNICIPAL DEPT.

Chairman Municipal Council,

KARUR.

To
1368/m

THE Secretary to Government,

Local and Municipal Department,

Fort Saint George,

Madras.

Through,

The Revenue Officer of the Division

Erode.

Sir,

I have the honor to submit herewith
the report on the audit of the accounts of the Karur
Municipality for the year 1897-98.

2. The corrections made in the state-
ments and accounts have been adopted. A copy
of the resolution of the Council approving the report
is enclosed.

I have the honor to be

Sir,

Your most obedient servant,

V. Subba Rao

Chairman

ent.

even for copying
copied
examined
signed 1/6 183

G.O. No. , DATED

No.

REMARKS TO C. No.

OF GOVERNMENT

OF GOVERNMENT.

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.