8-3-05 ✓
20-5-07 ✓
3-8-07 ✓

[L. & M. 2,000-8-8-06.]

21 AUG 1919
GOVERNMENT TRANSLATOR
& MUNICIPAL SECRETARY

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1084 M

DATED 10th July 1895.

[Despatch Abstract.]

Accounts.

Recording, with remarks, the report on the audit of the---- of the Walajapet Municipality for 1893-94.

BACK PAPERS.

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

FURTHER PAPERS.

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

[7

INDEXED.

Miscellaneous.

19-8-95

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 10-7-95

No. 1084 M

When given for copying.

[Despatch Abstract.]

Recording, with remarks, the Report on the audit of the ——— of the Walajapet Municipality for 1893-94.

BACK PAPER, No. OF 189 .

READ ABOVE ORDER OF GOVERNMENT, DATED 189 , No. , MISCELLANEOUS.

FURTHER PAPER, No OF 189 .

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL (not paged).

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Copied by V.R.P./07

Examined by S.V

Report on the audit of the Accounts of the Wallajapet Municipality for the year 1893-94.

Dated 26th March 1895.

To

THE Accountant-General,

Madras.

SIR,

I have the honor to submit the following report on ~~my~~ the Municipal Auditor's recent audit of the accounts of the Wallajapet Municipality for the year 1893-94.

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. 19-a-7, was in agreement with that appearing in the ~~Bank~~ Sub-Treasury Pass Book allowing for outstanding cheques, ~~and~~ for Collections of 31st March permitted on the following day 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 Statements 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 forwarded to ~~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. There was considerable delay in the issue of bills for Tax on (1) "Arts &c", (2) "Buildings" and (3) "Lands" for the first half year of 1893-94. For (1) the issue commenced on

on the 18th July, for (2) on the 7th August and for (3) on 29th August. Like delays occurred also last year and were noticed in the Audit Notes but there has been no improvement.

9. The important safeguards prescribed in para 12 of Mr. Stokes' Memorandum were not applied. Bill-Collectors instead of being entrusted with only as many bills as they could present in a single day had all the bill books handed to them, and the bills were not fully verified every two or three days as they should have been.

10. The rule requiring the collection of Private Scavenging fees in advance continues to be disregarded (Stokes' Memo. Rule 16)

11. In all Municipalities, it is the practice for Expenditure Vouchers to be laid before the Councils at their meetings for review and admission of the charges. In the case of the Wallajapet Municipality, however, there is nothing to show that the bills of 1893-94 had in any way been either Scrutinized or reviewed by the Council.

I have &c.

(Signed) D. J. Burbridge,
Inspector of Local Fund Accounts.

No. L.Fd./13

Forwarded to the Chief Secretary to Government Local and Municipal Department, Fort Saint George, through the Chairman, Municipal Council, Wallajapet, and the Collector of North Arcot.

Fort Saint George,
Acctt.-Genl's Office,
5th April 1895.

Accountant-General

Conf Dy

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Wallajapet for the official year 1893-94.

Heads of Account.	1893-94 Detail of Minor Heads. Rs.	A.	P.	1893-94 Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1893-94 Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				363	5	4	360	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				363	5	4	360	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	1445 2581	-	-				1500	-	-
b. Tax on buildings (section 63) ..	~~2630~~	13	11				2500	-	-
c. Tax on lands (section 63) ..	343	2	6				300	-	-
d. Water-tax on buildings and lands (section 75)	29 25 39	0	5						
e. Tax on vehicles with springs and palanquins (section 77) ..	253	8	-				250	-	-
f. Tax on animals (section 77) ..	577	4	-				600	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	750	-	-				810	-	-
h. Tolls (section 91)—									
Gross receipts 2527-11-6	1701	10	-						
Less Local Fund share 826-1-6 ~~840 14 10~~ ..	~~1686~~	~~12~~	~~8~~				1700	-	-
i. Penalties on account of—									
i. Tax on carts	-	-	-				10	-	-
ii. Tax on buildings ..	38	11	1				40	-	-
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									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				7691 ~~7625~~	1	6 ~~2~~	7710	-	-

Statement I—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	AS.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94.	A.	P.
Brought forward ..				~~7625~~ 7691	~~4~~ 1	~~2~~ 6	7710	-	-
4. Revenue derived from Municipal property and powers apart from taxation—	—								
a. i. Rent of lands									
ii. Rent of buildings ..	2	14	-				5	-	-
iii. Avenue receipts	209	5	7				170	-	-
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..	-								
ii. Produce of lands, gardens, &c.	20	11	7				50	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	2	8	-				5	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	655	5	-				1200	-	-
d. i. Fees from educational institutions	2249	6	2				2000	-	-
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale proceeds and composition fees of medicines ..	-	-	-				10	-	-
ii. Other Hospital receipts ..									
f. i. Income from markets ..	701	-	-				700	-	-
ii. „ slaughter-houses.	150	-	9				150	-	-
g. Other fees									
i. Distraint fees	23	12	-				20	-	-
ii. License fees	178	8	-				200	-	-
iii. Cart-stand fees	57	14	-				60	-	-
iv. Fees for extracts from Birth and Death Registers ..	-	12	-				10	-	-
h. Fines under Municipal and other Acts	92	12	-				100	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans				43444	13	1			
				12035	14	7			
Carried over ..				~~11970~~ 12390	~~1~~ -	~~3~~ -	12390	-	-

Statement ~~II~~ I—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..				~~11970~~ 12035	~~1~~ 14	~~3~~ 7	12390	-	-
5 Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	40	-	-				40	-	-
ii. Medical	33	13	1	73	13	1	30	-	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education									
ii. Medical	605	-	-	605	-	-	610	-	-
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	222	9	-	222	9	-	300	-	-
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	1	9	6				10	-	-
iii. Fee for numbering carts, &c.	16	14	6				20	-	-
iv ~~Misc~~ items	155	4	3	173	12	3	10	-	-
				~~13~~ 111	-	11			
Carried over ..				~~13045~~ 12035	~~3~~ 14	~~7~~ 7	1340	-	-

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~13045~~ 13111	3 ~~7~~ 0	~~9~~ 11	13410	0	0
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	206	13	0	206	13	0			
Total Receipts ..				~~13252~~ 13317	0	~~7~~ 11	13410	0	0
Add opening balance ..				363	5	4			
Grand Total ..				~~13616~~ 13681	5	~~11~~ 3	13770	0	0

* 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 7½ per cent. and tax on lands at ~~per cent. of rent value,~~ annas 3-1 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. 4 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. 932 M. Revs dated 10-12-85 and No 177 M. Revs dated 17-2-94
8. The house-tax registers were last revised in the official year 1892-93 and the land tax registers in the official year 86-87.
9. Total extent of land assessed is 25 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

I Houses on actual or probable and Estimated rental * Cultivable land are taxed as under:—
(1) 3 pies per 80 sq yds for the Thotakal Punjai (2) 2 pies per 80 sq yds for the Dopa Punjai
(3) 1 pie — do — Punjai & Nanjai
II Pandal fees are levied at the rates sanctioned in G.O. No 1458 M. Revs dated 25-10-93.

Statement II.

Expenditure from the Municipal Fund of the Town of Walajapet for the official year 1893-94.

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications									
b. Buildings	357 ~~344~~	14	9				450	-	-
c. Drainage									
d. Water-supply	57	~~8~~	8				100	-	-
e. Miscellaneous public improvements	40	13	9	450 ~~443~~	2	2			
2. REPAIRS—									
a. Communications	~~680~~ 680	10	8	X			800	-	-
b. Buildings	556	-	9	1236	11	5	620	-	- X
c. Drainage—									
i. Repairs to works ..	12	6	6	12	6	6	50	-	-
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	46	7	4				110	-	-
ii. Establishment	294	-	7	340	7	11	300	-	-
iii. Contingencies									
e. Miscellaneous public improvements									
3. ESTABLISHMENT	~~238~~ 238	4	-	238	4	-	~~240~~ 240	-	-
4. TOOLS AND PLANT AND OTHER STORES.	24	9	-	24	9	-	30	-	-
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				~~2295~~ 2302	9	-	2700	-	-
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	1352	9	6				1490	-	-
b. Contingencies	40	8	-				40	-	-
Carried over ..				1893	1	6	1530	-	-

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. Rs.	A.	P.	1893-94. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1893-94. Rs.	A.	P.
Brought forward ..				1393	1	6	1580	-	-
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	1207	9	4				1210	-	-
b. Results Grants	326	15	7				230	-	-
c. Contingencies	241	2	9	1775	11	8	160	-	-
3. Salary Grants	66	14	-	66	14	-	150	-	-
4. Results Grants									
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment									
ii. Cotingencies									
7. Miscellaneous—									
a. Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment	120	-	-				120	-	-
ii. Contingencies	10	11	8	130	11	8	20	-	-
c. Other items									
Total, Grant II ..				3366	6	10	3420	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	742	4	-				750	-	-
b. Medicines and Supplies ..	270	9	2				250	-	-
c. Diet of Patients									
d. Sundries and Contingencies ..	196	6	5				200	-	-
e. Contributions to Local Boards ..									
Carried over ..				1209	3	7	1200	-	-

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. Rs.	A.	P.	1893-94. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1893-94. Rs.	A.	P.
Brought forward ..				1209	3	7	1200	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	24	-	-				60	-	-
ii. Sanitary Inspection ..	44	-	-				60	-	-
iii. Medical reserve staff ..	8	-	-				5	-	-
iv. Cutlers' Establishment ..	2	-	-	78	-	-	5	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	145	-	-				140	-	-
b. Contingencies	91	13	3	236	13	3	100	-	-
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—									
a. Establishment	144	-	-				140	-	-
b. Contingencies	12	8	-	156	8	-	20	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	1661	-	11				1680	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	303	2	6	1964	3	5	300	-	-
b Private scavenging—									
i. Establishment	353	2	-				380	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	76	9	-	429	11	-	80	-	-
c. Cholera charges	4	11	8	4	11	8	20	-	-
d. Contingencies	~~55~~ 106	8	11	~~55~~ 106	8	11	100	-	-
£ Removal of Prickly Pear	28	11	8	28	11	8	20	-	-
Total, Grant III ..				~~4163~~ 4214	7	6	4310	-	-

Statement II—*cont.*

Heads of Account.	1893-94 Detail of Minor Heads.			1893-94 Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	221	-	-				220	-	-
b. Contingencies	327	11	7	548	11	7	300	-	-
2. i. MARKETS—									
a. Establishment	11	12	10				10	-	-
b. Contingencies	12	2	-	23	14	10	10	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	47	3	2				50	-	-
b. Contingencies	8	14	6	56	1	8	10	-	-
				80	-	6			
3. CHOULTRIES—									
a Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	41	11	2				40	-	-
b. Contingencies	-	2	6	41	13	8	10	-	-
6. PUBLIC GARDEN—									
a. Establishment	181	1	2				180	-	-
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	4	13	11	185	15	1	10	-	-
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				856	8	10	850	-	-

Statement II—*cont.*

Heads of Account.	1893-94 Detail of Minor Heads.			1893-94 Totals of Major Heads.			Revised Estimate for 1893-94		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				856	8	10	850	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..									
iii. Printing	421	12	7				450	-	-
iv. Compensation for lands ..	~~49~~ 42	6	-				120	-	-
v. Other items	96	-	6	~~913~~ 906	-	1	100	-	-
vi Law Charges	345	13	-						
Total Grant IV ..				~~17621~~ 17621	8	11	1520	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	863	13	-	863	13	-	880	-	-
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	246	10	8				250	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	197	5	4	444	-	-	40	-	-
c. Collection of Tolls—									
i. Establishment	44	8	-				30	-	-
ii. Contingencies	4	15	-	49	7	-	10	-	-
d. Office contingencies other than (*b*) (ii)	315	-	11	315	-	11	230	-	-
e. Contributions for Central office and Audit establishments ..	76	-	-	76	-	-	80	-	-
Total, Grant V ..				1748	4	11	1520	-	-
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	1893-94. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	267	13	6	267	13	6			
b. Others	~~253~~	~~-~~	~~2~~	~~258~~	~~-~~	~~2~~			
Refunds of other than current collections .									
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				~~13662~~ ~~13690~~	~~2~~ ~~6~~	~~8~~ ~~4~~	13470	-	-
Balances—									
a. Municipal Fund				19	-	7	300	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				~~13681~~ ~~13616~~	~~3~~ ~~5~~	~~3~~ ~~11~~	13770	-	-

Note to Statement II.

Position of the Municipality of Wallagapet *on 31st March 1894.*

Liabilities.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	626	12	-
Other Liabilities (in detail) ..			
Balance to Middle School			
Contractor for Repairing the Schools ..	140	3	11
Claims—			
Advances Recoverable—			
Permanent advance	267	13	6
Advances for works, &c. ..	~~258~~	~~-~~	~~2~~
Total ..	~~525~~	~~13~~	~~8~~
Total ..	766	15	11

Assets.

	RS.	A.	P.
Municipal Balance .. Cash	19	-	7
Municipal Balance .. Securities ..			
Deposit Balance .. Cash	626	12	-
Deposit Balance .. Securities ..			
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.			
Total ..	645	12	7
Value of Premises, &c.	5145	-	-
Do. of Tools and plant	3719	10	6
Do. of Live stock	96	-	-
Do. of Furniture	648	6	-
Arrears of taxes, &c.	309	10	9
Other assets (in detail)			
Cranant fees recoverable	58	-	-
Total ..	9975	11	3
Grand Total ..	~~10874~~ 10889	~~8~~ 5	~~4~~ 4

STATEMENT III.—*Municipality of* Walajapet — Abstract of Deposits Account for the year 1893-94

	Rs.	A.	P.
Balance brought forward ..	581	9	5
1. Deposits by Appellants	463	4	-
2. Do. by Renters	442	10	8
3. Do. by Contractors	10	-	-
4. Do. as Security by Municipal Servants			
5. Deposited for the execution of work for which Private Parties are liable ..			
6. Other Deposits under the Act or bye-laws	161	2	-
Total Receipts ..	1077	-	8
Grand Total ..	1658	10	1

	Rs.	A.	P.
1. Credited to Municipal Funds	932	9	4
2. Returned to Appellants	68	-	-
3. Do. to Renters			
4. Do. to Contractors	21	-	-
5. Do. to Municipal Servants			
6. Do. to Parties	2	13	6
7. Paid to Claimants	7	7	3
Total ..	1031	14	1
Balance * ..	626	12	-
Grand Total ..	1658	10	1

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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. 1892-93	No. of items.	Year. 1893-94	Total. No. of items.	Total. Rs. A. P.	Remarks.
		Rs. A. P		Rs. A P		Rs. A P		Rs. A. P.		Rs. A P		Rs. A P		Rs A. P			
Appellants' Deposits ..														163 4 -	0	163 4 0	
Renters do. ..														442 10 8		442 10 8	
Contractors' do. ..														10 - -		10 - -	
Municipal Servants' do. ..																	
Deposits for Work ..														10 11 6		10 13 4	
Miscellaneous Deposits, viz.											"	1 10					
Total ..											-	1 10		626 10 2		626 12 -	

Statement IV-A.—*Municipality of* Walajapet — Demand, Collection and Balance Statement for the year 1893-94.

CURRENT.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.	Rs. A. P.	Rs. A P.
1. Tax on arts, &c.	1671 - -	131 - -	1540 - -	1434 - -	- - -	3 - -	103 - -
2. ,, on buildings	2398 9 -	- - -	2398 9 -	* 2329 15 -	- - -	8 10 -	60 1 -
3. ,, on lands	340 - -	- - -	340 - -	313 9 -	- - -	15 12 -	10 11 -
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	2515 - -	- - -	2515 - -	2515 - -	- - -	- - -	
6. Market rents	701 - -	- - -	701 - -	701 - -	- - -	- - -	
7. Slaughter-house fees	150 - 9	- - -	150 - 9	150 - 9	- - -	- - -	
8. Rent of cart-stands	40 14 -	- - -	40 14 -	39 15 - (a)	- - -	- - -	- 15 -
9. Private scavenging fees	245 14 -	- - -	245 14 -	199 2 -	- - -	38 6 -	8 6 -
10. Tax on Vehicles	268 8 -	- - -	268 8 -	253 8 -	- - -	12 - -	3 - -
11. " Animals	601 8 -	1 - -	600 8 -	576 8 -	- - -	14 12 -	9 4 -
12. " Carts	798 - -	- - -	798 - -	748 - -	- - -	32 - -	18 - -
13. License fees	190 8 -	- - -	190 8 -	178 8 -	- - -	2 - -	10 - -
14.							
	(a) Exclude 17 - - being Certain fluctuating receipts from sale proceeds						
Total	9920 13 9	132 - -	9788 13 9	9439 1 9	- - -	126 8 -	223 5 -

* There was no excess collection of 1 anna as was stated by the municipality in its annual Statement. The collection column in the Demand Register was wrongly totalled, the ledger figure and the outstanding balance being correct

Statement IV-B.—*Municipality of Calajapet* Demand, Collection and balance Statement for the year 1893-94.—*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.	Rs. A. P.
1. Tax on arts, &c.	.. ..	12 8 .	12 8 .	11 . .	.. ..	1 8 .	.. ..	
2. ,, on buildings	316 5 1	91 12 3	408 1 4	257 14 11	.. ..	77 2 5	79 ..	1880-89
3. ,, on lands	19 1 6	20 5 6	40 6 6	29 9 6	.. ..	8 4 .	2 7 .	1892-93
4. Water-tax on buildings and lands ..								
5. Tolls	.. ..	12 11 6	12 11 6	12 11 6	.. ..			
6. Market rents								
7. Slaughter-house fees ..								
8. Rent of cart-stands ..	.. ..	.. 15 .	.. 15 .	.. 15 .	.. ..			
9. Private scavenging fees ..	.. ..	30 3 9	30 3 9	23 7 .	.. ..	1 14 .	4 14 9	1892-1893
10. Sapers Amini	.. 8 .	.. 4 .	.. 12 .	.. 12 .	.. ..			
11. ,, Cart	.. ..	2 ..	2 ..	2 ..	.. ..			
12. Licence Fees								
13.								
14.								
Total	336 12 7	170 11 6	507 8 1	332 2 11	.. ..	88 12 5	86 5 9	

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	206	13	.
(2) Amount advanced during the year	1260	.	3
Total ..	1466	13	3
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	992	2	9
(*b*) Do. previous years	206	13	.
Total amount outstanding at the end of the year* ..	267	13	6
Total ..	1466	13	3

* *Details of Balance.*

Process fees		8 - -
Removal of Prickly pears	3 - 3 - 10	
Pleader etc Venkatakrishna mudali for civil suits	2 - 2 - 4	
	35 - - -	
	10 - - -	
— Do - Do - for digging a well	7 - - -	
— Do - Do for blocking Jubilee Compound	3 - - -	
Attorneys Ranganatham Nayaker and Theroomalay Pillay	15 - -	
Pleader Srinivasa Raghavayer	20 - -	
Law Charges	6 - 2 -	
Councillor Kuppusawmi Chettyar	50 - -	
Councillor Hakeem Kudrutullah for repairing a well	40 - -	
— Do - Do - for Constructing a well	30 - -	
Odda Varadan for erecting a mud wall	11 - -	
Excess payment made to the District Board	14 - 13 - 4	
	267 - 13 - 6	

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
2. h. Tolls	1686 12 8	1701 10 -	+ 14 13 4	Excess payment made to the District Board owing to wrong calculation of the Share due to it. The amount in question was transferred Advances Recoverable vide also Official memorandum Reviewing the annual Statements
Advances Recoverable	253 - 2	267 13 6	+ 14 13 4	
6. Tax on buildings	2530 13 11	2581 13 11	+ 51 - -	The amount which was due as arrear tax by a Certain party to whom an equivalent amount was due by the municipality on account of rent of Cart Stand was not adjusted in the accounts by Credit to "Tax on Buildings" under arrears and by debit to "Conservancy Contingencies" under Grant III. The necessary Corrections were made in the accompanying Statements.
Grant III				
5 d. Contingencies	55 8 11	106 8 11	+ 51 - -	
DC's Statement arrears Collection	200 14 11	251 14 11	+ 51 - -	
Grant I				
1. b. Buildings	344 14 9	351 14 9	+ 7 - -	Being Compensation paid for the land taken up for a latrine should have been debited to this head instead of Grant IV. 9 iv. Compensation for lands. Vide also Official memorandum referred to above.
Grant IV. 9. iv. Compensation for Lands	49 6 -	42 6 -	- 7 - -	

Statement VI—*cont.*

Statement of Differences—*cont.*

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

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

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

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

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

SAK

Re 16710

VENKATASUBROYA... 10 APR. 9?

LOCAL FUND (1895) DEPARTMENT.

CURRENT No. 581 Eng

7.4.95

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,

LOCAL AND MUNICIPAL DEPARTMENT,

FORT ST. GEORGE, THROUGH THE

CHAIRMAN, MUNICIPAL COUNCIL,

Wallajapet AND THE COLLECTOR OF

North Arcot

No. L. Fd / 13

Dated 5 } April 1895
Received

No.

Subject.

Forwarding report on the Audit of the accounts of the Wallajapet Municipality for the year 1893-94.

Forwarded to the Chairman, Municipal Council, Walajapet.

J. Thyne.
Collector
N. Arcot.

W.R. 7.4

DESPATCHED

Infd 1084 / 10-7-95

1829 ... 95

Extract from Minutes of Proceedings of a Meeting of the Municipal Council of the Town of Walajapet held on the 18th May 1895

Present.

M.R.Ry. C. Venkatasubroyalu Reddyar Avergal, Chairman
" D. Vijiaragava Moodeliar Avergal
" R. M. Thonthoni Pillai Avergal
" C. Alwar Chettiar Avergal
" C. Somunayaka Moodeliar Avl.
" Hakim Badrudeen Saib
" C. Varadiah Naidu Garu
" C. Kodandaramiah Naidu Garu.

× × ×

1. Read Audit Statements for 1893/94

Passed.

× × × ×

(Signed) C. Venkatasubroyalu Reddyar
Chairman

(True Copy)

[illegible]
Chairman

(a) / II! Landal fees are ...

Office of Municipal Council
Walajapet

No. 301

26 May 1893

Local & Municipal Dept.
CURRENT No. 1524/93

From

M. R. Ry. C. Venkatasubrayalu
Reddiyar Avargal

Chairman, Municipal Council
Walajapet

To

The Chief Secretary to
Government

Local and Municipal Department
Fort Saint George
Madras

Sir,

I have the honor to sub-
-mit herewith the Audit state-
-ments in original with my
remarks on the points therein
noticed.

2. 8. The delay in the issue of
bills was due to the non-supply
in time of the bill forms
from the Madras Jubilee Press.
The forms were supplied
only on the 8th August 1893
This delay on the part of the
Contractor was brought to the
notice of the Accountant General
in letter No. 176 of 17 July 1893.

9. This practice has since been modified.

10. Advance payment of Private Scavenging fees was not insisted upon by the late Chairman, probably in view of the fact that the system was in its infancy.

11. The Council's sanction was obtained for the amounts spent in excess of budget allotments.

2. The Accounts were placed before the Council at their meeting held on the 18th Instant and an Extract from the Minutes of its Proceedings is herewith forwarded.

I have the honor to be
Sir
Your most Obdt. Servt.
[illegible signature]
Chairman

C. 18/

842 Eng
3-6-95

Local & Municipal Dept.
26 MAY 95
ASSISTANT COLLECTOR
NORTH ARCOT
CURRENT No. 1837

From
The Chairman
Municipal Council
Walajapet

To
The Chief Secretary
to Government
Local and Municipal
Dept.
Fort Saint George

CHIEF SECRETARIAT
8 JUN. 1895
GOVERNMENT OF MADRAS

Dated 24 }
Despatched 25 } May 1895
Received }

No. 301

Enclosures — 2

Subject

Submitting the
Audit Statements
for 1893-94 with
remarks

(with order)

Forwarded
The answer to obj [illegible] is incomplete.

[illegible] 28/5

A. J. [illegible] Asst. Collr

[illegible]
28/5

Submitted
J. [illegible]
Collector

Cmt 4/6.
[illegible] 5-6

N
Misc.

Order.

Recorded with the following remarks:—

(1) It is presumed that private scavenging fees are now collected in advance.

(2) Vouchers[x] for expenditure should in future be placed before the municipal council for scrutiny and admission of the charges. It is not sufficient that only the excess expenditure over the budget allotments is sanctioned by the council.

[illegible] 3/7/95 [illegible]
8.VII.

x. Note. No rule to this effect can be traced anywhere, but it appears to be the procedure in all municipalities. There seems to be no reason why Walajapet should be an exception.

To the Chairman M.C. Walajapet } [illegible]
" Accountant-General }

17/6 [illegible] Desp. 15/7/95

When given for copying ____
When copied ____
When examined ____
When signed ____ } 189

Read again G.O., No. ____ 189 dated

Current No.

Enclosures to C. No.

Order of Government .. .. .. A A A A A A A

Letter of Government.

Statement with ditto.

Papers not filed up, being meant for despatch in original.

N.B.—
A = Copy in full.
B = Not to be copied
P = Copy abstract only.
Q = Copy heading only.