[L. & M. 9,500-8-2-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1473 Dm.

DATED 12th September 1895

[Despatch Abstract.]

Accounts.

Recording, with remarks, report on the audit of the------ of the Vellore Municipality for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

MUNICIPAL 25 JUL 95 VELLORE

Report on the audit of the Accounts of the Vellore **Municipality for the year 1894-95.**

Camp Chittoor.

Dated 6th July 1895.

To

THE 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 Vellore Municipality for the year 1894-95.

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. 14,331-5-3, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, and for deposits, and Cash in hand.

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 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. $\frac{\text{L. F. D.}}{495}$, 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~~

8. The following points deserve to be brought to the immediate notice of Governmnet, being those dealt with in previous years audit note but not attended to.

(a) The objectionable practice of making advances to municipal Councillors for departmental works is Continued although previously objected to. The works are

are not supervised by the Municipal overseer, nor do they undergo the usual check measurement. The bills in adjustment are not regularly received and those sent in are informal and incomplete and do not admit of the required check in the Municipal Office.

(b) No proper accounts of road metal purchased and utilized are maintained although the irregularities brought to light in connection with the case against a former overseer have shewn the necessity for such accounts.

(c) The revenue from taxes on animals, vehicles & carts, from subscription to the Hospitals and the sale of medicines from the sale of avenue clippings and old materials and from licenses for dangerous and offensive trades, is neglected and undeveloped.

The general result of the audit cannot be considered as satisfactory. Better arrangements in the Office as regards the distribution of work, closer supervision of the work of the clerical staff and more attention to the remarks and recommendations of the auditors as contained in the yearly audit notes, are especially necessary.

I have &c
Sd. P. Rajagopala Mudr.
Asst. Inspector of L. F. accts.

Forwarded to the Accountant General.

2. The Chairman evidently does not make much effort to benefit by the remarks and suggestions made in the course of the yearly audits.

Sd. L. E. Pritchard
Inspector of Local Fund accts.

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

2 The Municipality pay apparently little attention to the remarks and suggestions made in the course of these audits.

No. L.F.D./175

J. Marrison
Officiating Accountant General.

Fort Saint George
Acct. Genl's Office
19 July 1895 } [illegible]

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Vellore for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	19,290	2	2				19290	-	-
b. Endowments	607	11	2				610	-	-
c. Water-tax Fund	-	-	-	19897	13	4			
Total ..				19897	13	4	19900	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	7237	8	-				7800	-	-
b. Tax on buildings (section 63) ..	7716	8	6				8480	-	-
c. Tax on lands (section 63) ..	775	10	-				1000	-	-
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	765 ~~762~~	-	-				760	-	-
f. Tax on animals (section 77) ..	1160	4	-				1120	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	2078 ~~2081~~	-	-				2010	-	-
h. Tolls (section 91)— Gross receipts 15530-0-0; Less Local Fund share 7740-3-6	7789	12	6				7760	-	-
i. Penalties on account of—									
i. Tax on carts	-	-	-				100	-	-
ii. Tax on buildings ..	-	-	-				50	-	-
iii. Tax on lands	-	-	-				10	-	-
iv. Water-tax on buildings and lands	-	-	-				-	-	-
v. Tax on vehicles, &c. ..	-	-	-				20	-	-
vi. Tax on animals	-	-	-				10	-	-
vii. Tax on carts, &c. ..	-	-	-				10	-	-
viii. Evasion of tolls	-	-	-	27522	11	-	-	-	-
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	-	-	-				-	-	-
b. Ferry rents	-	-	-				-	-	-
c. Fees under Act II of 1888 ..	105	-	-	105	-	-	100	-	-
Carried over ..				27627	11	-	29230	-	-

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	AS.	P.	RS.	A.	P.		A.	P.
Brought forward ..				27627	11	-	29230	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	766	13	3				670	-	-
ii. Rent of buildings ..	-	-	-				-	-	-
iii. Avenue receipts	211	3	-				320	-	-
iv. Fees from Travellers' Bungalows	-	-	-				-	-	-
b. i. Sale-proceeds of lands ..	3	8	-				100	-	-
ii. Produce of lands, gardens, &c.	204	10	-				70	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	25	2	9				240	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	-	-	-				100	-	-
d. i. Fees from educational institutions	757	13	-				835	-	-
ii. Other revenue from educational institutions ..	-	-	-				25	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..	-	-	-				-	-	-
e. i. Sale proceeds and composition fees of medicines ..	91	5	3				100	-	-
ii. Other Hospital receipts ..	-	-	-				-	-	-
f. i. Income from markets ..	8265	12	10				8260	-	-
ii. „ slaughter-houses.	2396	8	-				2370	-	-
g. Other fees	-	-	-				-	-	-
i. Distraint fees	3	14	-				50	-	-
ii. License fees	594	1	8				1000	-	-
iii. Cart-stand fees	651	-	-				650	-	-
iv. Fees for extracts from Birth and Death Registers ..	2	8	-				-	-	-
h. Fines under Municipal and other Acts	320	8	-				400	-	-
i. Interest on investments—									
i. General, including choultries	125	11	1				150	-	-
ii. Educational	-	-	-				-	-	-
iii. Medical	112	3	8				150	-	-
j. Premium on loans	-	-	-	14532	10	6	-	-	-
Carried over ..				42,160	5	6	44,710	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				42160	5	6	44710	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i Education—									
Normal stipends ..	-	-	-				-	-	-
Buildings	-	-	-				-	-	-
Municipal Schools ..	30	3	-				50	-	-
Other purposes ..	-	-	-				140	-	-
ii. Medical	2200	-	-				2200	-	-
iii. Other purposes—									
Communications ..	2000	-	-				2000	-	-
Water-supply	-	-	-				-	-	-
Drainage	-	-	-				-	-	-
Sanitation	1000	-	-				1000	-	-
Other purposes ..	4176	-	-	9406	3	-	4180	-	-
b. From Local Boards—									
i. Education	-	-	-				-	-	-
ii. Medical	1200	-	-				1200	-	-
iii. Other purposes	100	-	-	1300	-	-	100	-	-
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 ..	893	9	-				825	-	-
ii. Other purposes	26	15	-				5	-	-
b. Other items —									
i. Fishery rents	-	-	-				20	-	-
ii. Refunds of Expenditure of previous year	1	5	-				30	-	-
iii. Fee for numbering carts, &c.	7	2	-				10	-	-
iv other items	22	-	-	950	15	-	50	-	-
Carried over ..				53817	7	6	56,520	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				53817	7	6	56520	-	-
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	~~7~~ 2	~~13~~	~~11~~	X			X -	-	-
ii. Others	~~73~~	~~5~~	~~11~~	~~73~~ 2	~~13~~ 5	~~11~~	60	-	-
Total Receipts ..				53890	~~13~~ 5	5	56580	-	-
Add opening balance ..				19897	13	4	19900	-	-
Grand Total ..				73788	~~13~~ 2	9	76480	-	-

72-13-11 ?

* 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 per cent. and tax on lands at ~~annas~~ per cent. of rent value. 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. 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 Vellore for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	~~576~~	~~1~~	~~10~~				-	-	-
b. Buildings	~~406~~	~~1~~	~~10~~				10030	-	-
c. Drainage	3346	4	2				1300	-	-
d. Water-supply	10	12	8				-	-	-
e. Miscellaneous public improvements	836	9	5	~~4579~~ 769	12	1	500	-	-
2. REPAIRS—									
a. Communications	4371	14	11				3000	-	-
b. Buildings	2439	12	2				1500	-	-
c. Drainage—									
i. Repairs to works ..	79	4	2				-	-	-
ii. Establishment for flushing drains, &c.	1200	-	-				1200	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	477	7	-				500	-	-
ii. Establishment	222	-	-				285	-	-
iii. Contingencies	6	8	11				15	-	-
e. Miscellaneous public improvements	502	15	9	9299	14	11	600	-	-
3. ESTABLISHMENT	972	9	7	972	9	7	1270	-	-
4. TOOLS AND PLANT AND OTHER STORES.	~~96~~ 71	~~3~~ 12	- -	~~96~~ 71	~~3~~ 12	- -	100	-	-
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 ..				15114 14968	~~7~~ 7	7	20300	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..	-	-	-				-	-	-
b. Stipends to Normal students ..	25	-	3	25	-	3	40	-	-
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..				25	-	3	40	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				25	-	3	40	-	-
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	2836	15	3				2860	-	-
b. Results Grants	1046	14	4				1050	-	-
c. Contingencies	592	8	8	4476	6	3	470	-	-
3. Salary Grants	1277	5	9	1277	5	9	1700	-	-
4. Results Grants	998	13	-	998	13	-	700	-	-
5. Combined Grants—									
a. Fixed payments	-	-	-				-	-	-
b. Results Grants	-	-	-				-	-	-
6. Inspection—									
a. Contributions to Local Boards ..	80	-	-				-	-	-
b. Municipal Inspectors—									
i. Establishment	239	8	-				240	-	-
ii. Cotingencies	26	6	5	345	14	5	20	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.	-	-	-						
b. Common gymnasium—									
i. Establishment	120	-	-				120	-	-
ii. Contingencies	28	15	1				30	-	-
c. Other items	-	-	-	148	15	1	70	-	-
Total, Grant II ..				7272	6	9	7300	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2745	6	6				2790	-	-
b. Medicines and Supplies ..	2102	4	-				2150	-	-
c. Diet of Patients	937	4	6				1800	-	-
d. Sundries and Contingencies ..	719	15	5				1020	-	-
e. Contributions to Local Boards ..	120	-	-	6624	14	5	120	-	-
Carried over ..				6624	14	5	7880	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				6624	14	5	7880	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	266	-	-				170	-	-
ii. Sanitary Inspection ..	169	-	-				170	-	-
iii. Medical reserve staff ..	27	-	-				20	-	-
iv. Cutlers' Establishment ..	-	-	-	462	-	-	10	-	-
b. Contributions to Local Boards, &c., for—	-	-	-				-	-	-
i. Medical Schools	-	-	-				-	-	-
ii. Reserve staff	-	-	-				-	-	-
c. Other Contributions ..	-	-	-				-	-	-
3. Vaccination—									
a. Establishment	360	-	-				360	-	-
b. Contingencies	392	14	9	752	14	9	360	-	-
c. Contributions to Local Boards ..	-	-	-	-	-	-	-	-	-
4. Registration of Births and Deaths—									
a. Establishment	571	3	7				580	-	-
b. Contingencies	40	15	9	612	3	4	60	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	6849	-	8				7725	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4200	11	6				4275	-	-
b Private scavenging—									
i. Establishment	1127	11	-				1170	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	15	8	8				100	-	-
c. Cholera charges	94	11	10				150	-	-
d. Contingencies	~~366~~ 190	1	7	~~1264~~ 477	13	3	300	-	-
Total, Grant III ..				~~21699~~ 20929	13	9	23330	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	323	5	4				320	-	-
b. Contingencies	5366	6	7	5689	11	11	3800	-	-
2. i. MARKETS—									
a. Establishment	191	15	-				190	-	-
b. Contingencies	-	15	-	192	14	-	20	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	180	-	-				180	-	-
b. Contingencies	18	12	10	198	12	10	20	-	-
3. CHOULTRIES—									
a Establishment	203	-	-				210	-	-
b. Contingencies	-	14	2				10	-	-
c. Feeding Travellers	4419	1	2	4622	15	4	4000	-	-
4. TRAVELLERS' BUNGALOW—									
a. Establishment	-	-	-				-	-	-
b. Contingencies	68	8	-	68	8	-	-	-	-
5. AVENUES—									
a. Establishment	179	15	-				180	-	-
b. Contingencies	3	11	4	183	10	4	10	-	-
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-engine, buckets, repairs, &c.	7	15	-	7	15	-	10	-	-
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging	-	-	-				-	-	-
Carried over ..				10964	7	5	8950	-	-

* Testing Board 0-4-0
Law charges 321-15-0
Cost of mulch & fixing same 64-8-0
Quit rent on municipal lands 16-9-9

Paid re for numbering check Board 1-3-6
do do carts 13-2-6
Killing dogs 10-4-0
Hot weather charges 21-4-0
Value of books written off 12-13-4
462-0-8

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				10964	7	5	8950	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..									
iii. Printing	~~313~~ 321	~~2~~ 10	~~6~~ 6						
iv. Compensation for lands ..							390	-	-
v. Other items	* 462	-	-				-	-	-
		~~8~~	8	~~775~~ 783	11	2	230	-	-
Total Grant IV ..				~~11748~~ 11756	2	7	9570	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1926	14	-				1970	-	-
ii. Inspection	600	-	-				600	-	-
b. Collection of Municipal Taxes—									
i. Establishment	708	-	-				670	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	~~268~~ 272	~~14~~ 2	~~5~~ 5				300	-	-
c. Collection of Tolls—									
i. Establishment							-	-	-
ii. Contingencies							-	-	-
d. Office contingencies other than (*b*) (ii)	284	6	5						
	~~266~~	~~11~~	~~5~~				400	-	-
e. Contributions for Central office and Audit establishments ..	240	-	-	4026 6			280	-	-
				~~4010~~ 4026	~~7~~ 7	10			
Total, Grant V ..							4220	-	-
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.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	-	-	-				-	-	-
b. Others	350	-	-	350	-	-	300	-	-
Refunds of other than current collections .	15	15	-	15	15	-	160	-	-
Discount									
Pensions and gratuities							-	-	-
Investments—									
a. In Government securities for purposes other than Sinking Fund							-	-	-
b. In Savings Bank	-	-	-				-	-	-
Total Expenditure ..				59457 5 13		6	65180	-	-
Balances—									
a. Municipal Fund	14044	14	4				11040	-	-
b. Endowments	286	6	11				260	-	-
c. Water-tax Fund	-	-	-	14331	5	3	-	-	-
Grand Total ..				73788 10 9			76480	-	-

Note to Statement II.

Position of the Municipality of Vellore *on 31st March* 1895.

Liabilities.

	RS.	A.	P.
Balance of Loans	3799	10	8
Deposits to be adjusted ..	3777	12	2
Other Liabilities (in detail) ..	*208	-	1
Total ..	7785	6	11
Deduct Endowment balance	286	6	11
	7499	-	-

* Victoria Press for forms supplied — 50-11-0
Ramanayakampathiem Vaccine bill for March — 21-0-0
Govindaraja Moodly's bill for supply of materials to Long Bazaar & Mainbazaar — 10-12-8
Bill for removing silt from Market Well — 14-12-9
Contribution to Cutlers Establishment for 94-95 — 6-0-0
Contingent bill of Civil Surgeon Hospital for March — 8-5-0
Certifying memo of Results Grant 94-95 of Hayanath Mission school — 8-7-0
Salary grant bill of American Mission High School for March 95 — 86-7-9
—do— of Srinivasa Pindu Union Middle School for March 95 — 18-7-11
Packing charges for two vaccine tables supplied by Inspector of Vaccn — 3-0-0
Total .. 205-0-1

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	14044	14	4
	Securities ..	—	—	—
Deposit Balance ..	Cash	3799 / 3777	10 / 12	8 / 2
	Securities ..	—	—	—
Sinking Fund of loans		—	—	—
Funded Capital of endowed institutions, Hospitals, &c.		5300	-	-
Endowment balance		286	6	11
Total ..		23409 / 23085	1 / 15	5 / 11
Value of Premises, &c.		18340	-	-
Do. of Tools and plant				
Do. of Live stock				
Do. of Furniture				
Arrears of taxes, &c.		393 / 2403	8 / 2	6 / 6
Other assets (in detail)		*165	8	11
Total ..		20908	11	5
Total ..		20899	1	5

* Provincial grant towards the Salary of Inspecting School Masters for 94-95 — 105-8-11
—do— towards the pay of Gymnastic instructor — 76-0-0

Claims—

Advances Recoverable—			
Permanent advance	140	-	-
Advances for works, &c. ..	350	-	-
Total ..	490	-	-
Grand Total ..	4480 / 4480	12 / 12	4 / 10

STATEMENT III.—*Municipality of* Vellore — Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.
Balance brought forward ..	4804	14	10
1. Deposits by Appellants	1438	8	6
2. Do. by Renters	2940	6	8
3. Do. by Contractors	950	-	-
4. Do. as Security by Municipal Servants	97	8	-
5. Deposited for the execution of work for which Private Parties are liable ..	10	8	-
6. Other Deposits under the Act or bye-laws	9	5	6
Total Receipts ..	5446	4	8
Grand Total ..	10251	3	6

	Rs.	A.	P.
1. Credited to Municipal Funds	3585	-	8
2. Returned to Appellants	45	10	6
3. Do. to Renters	722	6	8
4. Do. to Contractors	1654	-	-
5. Do. to Municipal Servants	-	-	-
6. Do. to Parties	29	1	-
7. Paid to Claimants	29	6	-
Total ..	6473	8	10
Balance* ..	3777	10	8
Grand Total ..	10251	3	6

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Details of Balance.

	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	Remarks.
																	1892-93					1893-94					1894-95					Total.				
																											No. of items.	Rs.	A.	P.	
Appellants' Deposits ..																					2		-	4	6	2	1	-	-	4	1	4	6	
Renters do. ..																										12	2940	6	8	12	2940	6	8	
Contractors' do. ..																1	15	-	-							7	525	-	-	8	540	-	-	
Municipal Servants' do. ..																1	15	-	-	12	180	-	-	12	97	8	-	25	292	8	-	
Deposits for Work ..																										1	10	8	-	1	10	8	-	
Miscellaneous Deposits, viz.																1	5	10	-							8	9	5	6	9	14	15	6	
Total ..																3	35	10	-	14	180	4	6	42	3583	12	2		3799	10	8	

Statement IV-A.—*Municipality of* Vellore — Demand, Collection and Balance Statement for the year 1894-95.

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.	7854 8 -	664 8 8 -	7189 8 -	6639 - -	- - -	- - -	550 8 -
2. „ on buildings	7521 8 -	8 13 -	7512 11 -	6857 - 6	15 1 -	- - -	640 9 6
3. „ on lands	754 3 6	- - -	754 3 6	652 7 6	5 7 -	- 10 -	95 11 -
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	15520 - -	- - -	15520 - -	15520 - -	* - - -	- - -	- - -
6. Market rents	8245 - -	- - -	8245 - -	8245 - -	@ - - -	- - -	- - -
7. Slaughter-house fees	2370 - -	- - -	2370 - -	2370 - -	✕ - - -	- - -	- - -
8. Rent of cart-stands	651 - -	- - -	651 - -	651 - -	- - -	- - -	- - -
9. Private scavenging fees	950 13 6 / 37 11 6	- - -	950 13 6 / 37 11 6	851 3 -	- - -	- - -	99 10 6 ∝ / 86 8 6
10.							
11.							
12.							
13.							
14.							

14

∝ The balance list shows a balance of 86-6-6.

× The sum of Rs 15530 shown in Statement I includes Rs 10 penal interest.

@ - - - 8620-12-10 × - - - - - - - - - - - - 20-12-10, extra rent realized for a firewood depôt in the market Compound.

✕ - - - 2396-8-0 - - - - - - - - - - - - 26-8-0 penal interest and fees realized from other than the renters.

× 8265-12-10 ?

Vellore

Abstract of Deposits Account for the year 1894-95.

Statement IV-B.—*Municipality of* Vellore Demand, Collection and Balance Statement for the year 1894-95.—*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.	719	14	6	680	-	-	1399	14	6	598	8	-	-	-	-	71	8	-	729	14	6	1891-92 267-0-0; 92-93, 339-14-6; 93-94 123-0-0
2. „ on buildings	249	1	6	781	11	-	1030	12	6	859	8	-	-	13	-	12	11	-	158	9	6	21-11-6, 61-13-0, 75-1-0
3. „ on lands	71	4	-	180	8	-	251	12	-	123	2	6	-	-	-	3	-	-	125	9	6	19-2-6, 38-1-0, 68-1-0
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7. Slaughter-house fees ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8. Rent of cart-stands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9 Private scavenging fees ..	-	-	-	45	-	-	45	-	-	42	6	-	-	-	-	-	-	-	2	10	-	2-10-0
10.																						
11.																						
12.																						
13.																						
14.																						

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	212	13	11
(2) Amount advanced during the year	647	5	0
Total ..	860	2	11
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	297	5	"
(*b*) Do. previous years	72	13	11
Total amount outstanding at the end of the year* ..	490	-	-
Total ..	860	2	11

* *Details of Balance.*

1891-92 Permanent advances.

District Surgeon	80-0-0	
Purveyor	50-0-0	
Manager	10-0-0	
		140-0-0

1894-95, Other advances.

Mr. Periasamy Mudaliar for removing prickly pear	350-0-0
	490-0-0

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts.				
2(8) Tax on Vehicles.				
with & pump &c	762 - -	765 - -	+3 - -	(1) As per correct classification
2(8) Tax on Carts & other Vehicles &c	2081 - -	2078 - -	-3 - -	(2)
7(d) ii others.	73 5 11	72 13 11	— 11 8 -	2 Ex pumped from both sides being re covery within the year.
Charges.				
Grant I.				
1(b) Buildings	406 1 10	576 1 10	+170 - -	(3) As per Correct Classification.
4. Roads & Plant &c	96 3 -	71 12 -	-24 7 -	(4) As per Correct Classification.
Grant III 5(d) Contingencies	360 1 7	190 1 7	-170 - -	(5) Vide item (3) above.
Grant IV 9 III Printing	313 2 6	321 10 6	+8 8 0	(6) Vide item (41) above.
V other items	462 8 8	462 - 8	— 0 8 -	(7) Vide item (2) above.
Grant II.				
6 ii Purchase of Books &c	268 14 5	267 2 5	-1 12 -	(8) As per Correct classification
(d) Office Contingencies other than 6 (ii)	266 11 5	284 6 5	+15 15 -	(9) As per item (41) above.
			+1 12 -	(10) ——— (8) above.
Statement No III				
Deposits.				
Charges.				
2. Returned to Appellants	452 15 -	451 10 6	-1 4 6	(11) Cash in hand wrongly shown in the expenditure Column in the deposit register
4 — do — Contractors	1654 - -	1639 - -	-15 - -	
6 — do — Parties	29 11 -	24 1 -	-5 10 -	
Balance.	3777 12 2	3799 10 8	+21 14 6	12. Vide item 11 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.
Statement 10. A				
D. C. B. Current.				
1. Tax on Carts Col. 2.	7854 - -	7861 8 -	+7 8 -	(13) Due to omissions to include certain items in the demand &c.
—do— Col. 3	6641 8 -	668 8 -	+4 - -	Due to the wrong inclusion in the balance list of certain items which should appear under remission
Col 8	550 8 -	554 - -	+3 8 -	(15) Due to causes explained vide item (13 & 14)
9. Private Scavenging				
Col. 2.	950 13 6	937 11 6	-13 2 -	(16) As per Correct totalling of the demand register.
Col 8	99 10 6	86 8 6	-13 2 -	(17) Vide item 16 above.
Arrears.				
Tax on Buildings				
Col 6.	- - -	- 13 -	+. 13 -	(18) As per Correct classification
Col: 7	12 11 -	11 14 -	—. 13 -	(19) Vide item 18 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.

STATEMENT VI—*cont.*.

Statement of Differences—*cont.*

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

G.O. Rep. No. 1902 of 95

LOCAL FUND (1895) DEPARTMENT.

CURRENT No. 1079 Eng.

DATED 20-7-95

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
Vellore AND THE COLLECTOR OF
North Arcot.

COLLECTOR'S OFFICE 20 JUL. 95 NORTH ARCOT.

No. L.F.D./175

Dated 19 } July 1895.
Received }

27-8-

No.

Subject.

Forwarding report on the Audit of the accounts of the Vellore Municipality for the year 1894-95.

Forwarded to the Chairman.

His attention & that of the Council is called to the remarks of the Audit Officer. The Collector has reason to fear that there is room for much improvement in the conduct & management of affairs in the Municipality generally.

Camp [illegible] }
21.7.95 }

S. A. Egmore.
Collector.

Enclosures. (2)

Municipal Councillors' Office,

Vellore 29th August 1895.

No. 908 Genl. From

Mahomed Habibullah Sahib
~~M. R. Ry. V. SIVA YOGI AVARGAL, RAO SAHIB,~~
Delegate
CHAIRMAN, MUNICIPAL COUNCIL,
VELLORE.

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENTS,
FORT ST. GEORGE.

(~~Through the Divisional Officer.~~)

Sir,

I have the honor to submit the accompanying report on the Audit of the accounts of the Vellore Municipality for the year 1894-95, together with a resolution of the Council, no. 1 dated 27th August 1895.

2. Please note that at page 5 Statement II, (d) "Advances (ii) others" the correct figure is 72-13-11 and not 2-13-11.

3. Similarly at the footnote to page 14, line 2, the correct figure is Rs 8265-12-10 and not Rs 8625-12-10.

I have the honor to be
Sir
your most obedient Servant
[signature]
for Chairman Delegate.

No. 24

Extract from Proceedings at a GENERAL SPECIAL Meeting of the Municipal Council for the Town of Vellore, dated 27th August 1895.

PRESENT.

Dr Rbg Mahammed Habibullasaib chairman Delegate
Revd W I Chamberlain
Dr RBg Subadar major Syed Sulaiman Saib avergal
" Ac Seshagiri Rao avergal
" Palani chettiar avergal
" Poonnakoti Mudeliar avergal
" Kamu chettiar avergal
" Subadar major Hussain Khansaib avergal
" chelvapermaul chettiar avergal
" Subroza chettiar avergal

1 Read Accountant-General's remarks on the Audit of the accounts of the Vellore Municipality for 1894-95, with Collector's endorsement thereon.

The council have already taken steps to put a stop to the practice of giving advances to Councillors and the other drawbacks noticed will be attended to in future and the Council will exert their best in the current official year to bring the affairs of the municipality to a more satisfactory state.

(Signed) Mahammed Habibullasaib
Chairman Delegate

No

(True Extract)

Chairman Delegate

(189 9).

~~Local and Municipal Departments.~~

Local & Municipal Dept.

No.

From CURRENT No. 2722M

THE CHAIRMAN,
MUNICIPAL COUNCIL,
Vellore.

To

THE CHIEF SECRETARY
TO GOVERNMENT,
Local and Municipal Departments,
Fort St. George.

(~~Through the Divisional Officer.~~)

No. 908 Gl

Dated 29th August 1895.

Received 2 SEP 95 189 .

SUBJECT.

Forwarding report on the Audit of the accounts of the Vellore Municipality for the year 1894-95 with resolution of the Council thereon.

Order 12-9-95 No. 1473

Recorded with the following remarks:—

(1) The continued failure to carry out the suggestions made in the audit reports is very unsatisfactory.

(2) The Accountant General is requested to draw the auditor's attention to the errors pointed out in paras 2 and 3 of the Chairman's letter.

W. 6.9.95

To
The Chairman, M.C. Vellore
" Accountant-General

a/5/9/95

Desp. 16/9/95

[Signature]

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

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

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.							

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