

Paper taken out of the Records from the charge of the Refe. Officer.

Press
Miscellaneous
Routine

No. _____, dated _____ 19__

DEPARTMENT.

L. & M.
9,000-2-2-95.

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 171 m

DATED 6th February 1895.

[Despatch Abstract.]

Accounts.

Recording report on the audit of the---of the Chidambaram Municipality for 1893-94.

Date taken out.	FOR WHAT PURPOSE			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
30/4/86	LLB	289	12/2/95 m			
	1872	200	8/2/95 m			
		173	6/2/95 m			
				DB		

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

[7]

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.	
G.O., DATED	6-2-95
No.	171 m.

When given for copying.

[Despatch Abstract.]

Accounts

Recording report on the
audit of the _____ of the
Chidambaram Municipality
for 1893-94.

HEAD AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

BACK PAPER, No.

OF 189

FURTHER PAPER, No.

OF 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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

N.B.—

- A — Copy in full.
- B — Not to be copied.
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- Q — Copy heading only.

Copied by

Examined by

[9]

LOCAL AND MUNICIPAL DEPARTMENT.

Local and Municipal De
CURRENT No. 295 M

From

The Chairman, Municipal Council,
Chidambaram

No. 424

Dated 21-1-95

Received 28-1-95

Enclosures 2

SUBJECT.

Submitting the ^{audit} report of the Municipal
accounts for 1893-94.

N.
uncl.

order 6-2-95 No. 171 M

Recorded.

V.N.
4/2/95

MC 5295

DESPATCHED

LOCAL & DISTRICT DEPT
CURRENT SOUTH ARCOY

MUNICIPAL COUNCILLORS' OFFICE
CHIDAMBARAM

From,

M. R. Ry.
G. APPASAWMY AIYER Avergal,
Rao Saib,

CHAIRMAN,
MUNICIPAL COUNCIL,
CHIDAMBARAM.

The Chairman
Municipal Council
Chidambaram

To,

The Chief Secretary
to Government
South Arcot
(Through the Head asst
Collector and Collector
of South Arcot)

The Chief Secretary to
Govt
(Through the Head asst collector
and collector of South Arcot)

Dated 21st

Received } January 1895.

No. 424

REFERENCE

This
Your office letter No.

Sir,

Dated 21st
Recd 22nd } January 1895-
Received

Enclosures 2

Submitting the auditor's
report on his audit
of the Municipal accounts
for 1893-94.

Forwarded
ad. B. S. S.

DESPATCHED

Forwarded
K. M. S. S.
25.1.95

I have the honour
to forward herewith
the Auditor's Report
on his audit of the
Municipal accounts
for 1893-94. It was placed
before the Council at its
meeting held on the 19th
instant and a copy of
it.

DESPATCHED

Resolution is also herewith forwarded.

I have the honour to be

Sir

Your most obedient servant

Rainsford

Chairman



DESPATCHED

2
295-100-105

Extract from the Proceedings of the
Municipal Councillors of Chidambaram
passed at their meeting held on the
19th January 1895

Present

Mr. K. Ramaswamy aiyer aiyerul. Chairman.
" C. N. Srinivasa aiyer aiyerul
" M. C. Ramaswamy aiyer aiyerul
" Ramaswamy Brahadiah aiyerul
" C. V. Shingaswamy aiyerul
" Ramaswamy Pillai aiyerul
" M. Sambaswamy aiyer aiyerul B.A.
" M. Ramaswamy aiyer aiyerul
" V. Svaranada gata Vallabha aiyerul (B.A.)
absent 7 Councillors.

Read Auditor's report on his examination
of the Municipal accounts for 1893-94

To be submitted to Government

(Sd) G. Ramaswamy aiyer
Chairman

(True extract)

Ramaswamy
Chairman

Local Fund (1895) Department

From

The Asst. General,
Madras

To The Chief Secretary to Govt.

Local and Municipal Department

Post Saint George, through the
Chairman, Municipal Council
Chidambaram and the Collector
of South Arcot.

No. L.F.D.
570

Dated 9th } January 1895
Received

Subject

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

1
295 Nov 75



Statement of Differences—*cont.*

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

[illegible]

Chidambaram.
Demand, Collection and Balance Statement for the year 1892-93—*cont.*

Chidambaram.
Demand, Collection and Balance Statement for the year 1892-93—*cont.*

(1) Total amount outstanding at the beginning of the year	..	..	..	..	260	1	"
(2) Amount advanced during the year	..	..	..	..	874	"	"
					Total	..	1134 1 "
(3) Amount adjusted during the year—							
(a) On account of advances made during the year	..	..	..	..	834	"	"
(b) Do. previous years	..	..	..	..	200	"	"
					Total amount outstanding at the end of the year *	..	100 1 "
					Total	..	1134 1 "

Details of Balance.

<u>91/92.</u>	Permanent advance. (Hospital) ..	Rs as ls	Rs as ls
	Process fees.	20 " "	
		40 1 "	
			60 1 "
<u>93-94.</u>	Permanent advance (Sanitary Inspector)	10 " "	
	Latrines works.	30 " "	
			40 " "
	Total		100 1 "

COLLECTOR OFFICE
24 JAN 95
SOUTH AFRICA

Abstract of Deposits Account for the year 1893-94.

13

Details of Balance.

[illegible]

NOTE TO STATEMENT II.

Position of the Municipality of *Chidambaram* on 31st March 1894

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans				Municipal Balance.. { Cash	5,807	12	8
Deposits to be adjusted ..	1810	7	2	Securities			
Other Liabilities (in detail) ..				Deposit Balance .. { Cash	1810	7	2
				Securities			
				Sinking Fund of loans			
				Funded Capital of endowed institutions, Hospitals, &c.			
				Total	7,619	3	10
				Value of Premises, &c.	15,700		
				Do. of Tools and plant			
				Do. of Live stock			
				Do. of Furniture			
				Arrears of taxes, &c.	1,545		8
				Other assets (in detail)			
				<i>Local Fund medical contribution.</i>	349	12	1
				Total	15,700		
					17,594	12	9
				Claims—			
				Advances Recoverable—			
				Permanent advance	30		
				Advances for works, &c.	70	1	
				Total	100	1	
Total	1,810	7	2	Grand Total	23,418	4	10
					25,313	1	7

Statement II—cont.

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	10						20		
b. Others	30								
Refunds of other than current collections ..	13	8							
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				53	8				
				18,619	15	4	20,850		
Balances—									
a. Municipal Fund	5,807	12	8				2,560		
b. Endowments									
c. Water-tax Fund									
				1,580	7	12	8		
Grand Total ..				24,427	12		23,410		

Statement II—cont.

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	4	15	6	1505	14	7	1870	..	..
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.									
9. OTHER CHARGES—cont.									
ii. Rewards for destruction of wild animals and snakes ..									
iii. Printing ..	321	9	2				350	..	..
iv. Compensation for lands ..									
v. Other items ..	70	4	9	396	13	5	70	..	..
Total, Grant IV ..				1902	12	..	2290	..	..
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	825	6	6				860	..	..
ii. Inspection ..	180	..	..				180	..	..
b. Collection of Municipal Taxes—									
i. Establishment ..	291	10	4				290	..	..
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..									
c. Collection of Tolls—									
i. Establishment ..									
ii. Contingencies ..									
d. Office contingencies other than (b) (ii) ..	293	11	2				340	..	..
e. Contributions for Central office and Audit establishments ..	102	..	..	1692	12	..	100	..	..
Total, Grant V ..				1692	12	..	1770	..	..
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities pur- chased) ..									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..									

* Numbering houses as per
Assessment - 70 - 4-9

Statement II—cont.

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—									
1. LIGHTING—									
a. Establishment	352	13	6				410		
b. Contingencies	872		9	1,224	14	3	1,100		
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOUTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	226	2	8				240		
b. Contingencies	2			228	2	8	50		
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..									
7. SURVEY OF LAND	52	13	8				50		
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private indivi- duals other than private sea- venging	4	15	6				20		
Carried over ..	4	15	6	1,505	14	7	1,870		

Statement II—cont.

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ...				3001	5	9	3040		
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	66						70		
ii. Sanitary Inspection ..	35						70		
iii. Medical Reserve staff ..	12						10		
iv. Cutlers' Establishment ..	4						10		
b. CONTRIBUTIONS TO LOCAL BOARDS &c., FOR—				117					
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	185						185		
b. Contingencies ..	164	5					165		
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	144						144		
b. Contingencies ..	8						16		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment ..	2269	6	7				2350		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1525	15					1530		
b. Private scavenging—									
i. Establishment ..	195	11	9				216		
ii. Contingencies, such as cost of scavenging carts, &c. ..							14		
c. Cholera charges ..	162	4	1				100		
d. Contingencies ..	50	4	9				50		
				4203	10	2			
Total, Grant III ..				7823	4	11	7970		

Statement II—cont.

Heads of Account.	1893-94.							Revised Estimate for 1893-94.		
	Detail of Minor Heads			Totals of Major Heads.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..										
GRANT II—(Education)—cont.										
ii. On Salary-Results System—										
a. Fixed Payments	96	"	"				96	"	"	
b. Results Grants	8	1	2				40	"	"	
c. Contingencies	34	3	8				44	"	"	
3. SALARY GRANTS	807	5	4	138	4	10	750	"	"	
4. RESULTS GRANTS	982	15	10	807	5	4	1000	"	"	
5. COMBINED GRANTS—				982	15	10				
a. Fixed Payments										
b. Results Grants										
6. INSPECTION—										
a. Contributions to Local Boards ..										
b. Municipal Inspectors—										
i. Establishment	180	"	"				180	"	"	
ii. Contingencies	17	5	9				20	"	"	
7. MISCELLANEOUS—				197	5	9				
a. Building, furniture, &c., grants ..										
b. Common gymnasium—										
i. Establishment										
ii. Contingencies										
c. Other items										
Total, Grant II ..				2125	15	9	2130	"	"	
GRANT III—(Sanitation and Medical Services.)										
1. HOSPITALS AND DISPENSARIES—										
a. Establishment	2032	8	"				2035	"	"	
b. Medicines and Supplies	339	15	9				300	"	"	
c. Diet of Patients	320	6	10				350	"	"	
d. Sundries and Contingencies	308	7	2				355	"	"	
e. Contributions to Local Boards ..				3001	5	9				
Carried forward ..				3001	5	9	3040	"	"	

STATEMENT II.

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

[illegible]Statement I—*cont.*

1893 -94.			Revised Estimate for 1893 -94.			
Heads of Account.	Detail of Minor Heads.			Totals of Major Heads.		
	RS.	A.	P.	RS.	A.	P.
Brought forward				20,211	7	1
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	200			200		
Total Receipts				20,411	7	1
Add opening balance				4,016	4	11
Grand Total				24,427	12	

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statements 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 $7\frac{1}{2}$ per cent. and tax on lands at $\frac{7\frac{1}{2}}{\text{anna}}$ per cent. of rent value.
~~annas~~ 6 for every 80 square yards.
3. Water-tax on buildings and lands is levied at ~~not~~ 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 $3\frac{1}{4}$ ~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. $\frac{1821}{15-12-73}$, $\frac{1645}{5-12-89}$, $\frac{474}{20-3-90}$, $\frac{1839}{10-11-92}$, $\frac{1224}{11-9-93}$.
8. The house-tax registers were last revised in the official year $93/94$ and the land tax registers in the official year $92/93$.
9. Total extent of land assessed is ~~485~~ acres. wet and dry lands + 176.739 sq. yds of vacant sites
- 10 The mode of estimating the annual rental of houses and lands is as follows:—
 - (a) Houses— On the rental value or probable rental value considering locality &c.
 - (b) Lands : An acre of wet land is considered to yield an annual rent of Rs 10
 " dry " " Rs 5

Statement II—cont.

		1893-94.						Revised Estimate for 1893-94.		
Heads of Account.		Detail of Minor Heads.			Totals of Major Heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..					18,318	12	1	17,290		
5. GRANTS AND CONTRIBUTIONS—										
a. From Government—										
i. Education—										
Normal stipends	..									
Buildings	..									
Municipal Schools	..									
Other purposes	..									
ii. Medical										
iii. Other purposes—										
Communications	..									
Water-supply	..									
Drainage	..									
Sanitation	..									
Other purposes	..									
b. From Local Boards—										
i. Education										
ii. Medical										
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										
ii. Other purposes										
b. Other items—										
i. Fishery rents										
ii. Refunds of Expenditure of previous year										
iii. Fee for numbering carts, &c.										
Carried over ..					20,211	7	1	19,290		

* Includes other items.

Statement II—cont.

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				15,941	2	2	14,880	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	136	15	9				130	-	-
ii. Rent of buildings ..	60	-	-				60	-	-
iii. Avenue receipts ..	590	7	3				450	-	-
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..	-	-	-	787	7	-	-	-	-
ii. Produce of lands, gardens, &c.	3	4	-				-	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	21	11	9	24	15	9	70	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	74	9	-	74	9	-	250	-	-
d. i. Fees from educational institutions ..	-	-	-				-	-	-
ii. Other revenue from educational institutions ..	-	-	-				-	-	-
iii. Sale-proceeds of books in Municipal Book Depot ..	-	-	-				-	-	-
e. i. Sale-proceeds and composition fees of medicines ..	10	15	7				10	-	-
ii. Other Hospital receipts ..	1	7	-	12	6	7	-	-	-
f. i. Income from markets ..	477	-	-				500	-	-
ii. „ slaughter-houses.	61	-	-	538	-	-	60	-	-
g. Other fees									
i. Distraint fees	8	12	-				10	-	-
ii. License fees	768	2	4				755	-	-
iii. Cartstand fees	15	-	-				15	-	-
iv. Fees for extracts from Birth and Death Registers ..				791	14	4			
h. Fines under Municipal and other Acts	148	5	3	148	5	3	100	-	-
i. Interest on investments—									
i. General, including choultries	-	-	-						
ii. Educational	-	-	-						
iii. Medical	-	-	-						
j. Premium on loans	-	-	-						
Carried forward ..				18,318	12	1	17,290	-	-

STATEMENT I.

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

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	4016	4	11				4010		
b. Endowments									
c. Water-tax Fund									
Total				4016	4	11			
				4016	4	11	4010		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3039	8					2500		
b. Tax on buildings (section 63) ..	6882	15	8				6400		
c. Tax on lands (section 63) ..	235	6	10				400		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	123						90		
f. Tax on animals (section 77) ..	889						800		
g. Tax on carts and other vehicles without springs (section 85) ..	1268						1200		
h. Tolls (section 91)—									
Gross receipts 5240-4-4									
Less Local Fund share 1736-12-4	3503	3	8				3490		
i. Penalties on account of—									
i. Tax on carts									
ii. Tax on buildings									
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				15941	2	2			
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over				15941	2	2	14880		
5240-4-4									

* Gross 5240-4-4
* Expenditure 29-11-4
1/3 5210-5-4

Forwarded to the Accountant General.

/sd/ D. J. Burbridge.

Inspector of Local Fund Accounts.

No L.F.D.
570

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

Fort Saint George,
Accountant General's Office.
9th January 1895

M. A. M.
Accountant General.

Current No. 21 July 1895
Report on the audit of the Accounts of the Chidambaram
Municipality for the year 1893-94.

*4 No 1387
96-95*
Dated 19th Decemb 1894.

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 Chidambaram 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. 5807-12-8, was in agreement with that appearing in the Bank Pass Book allowing for outstanding cheques, and for deposits.

There were no.
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 *beyond those shown in red ink in the note to Statement II.*

The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. L. F. D. 495, dated 19th February 1892, as modified by subsequent Government Orders.

8. Nothing was discovered important enough to call for immediate action on the part of Government, *or*

The following points deserve to be brought to the immediate notice of Government.

I have &c.

/sd/ Charles Brito.

Assistant Inspector of Local Fund Accounts.

Forwarded

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

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
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